

**REPORT
ON THE
RATE SETTING AUDIT**

**ATLANTIC MEMORIAL HEALTHCARE CENTER
LONG BEACH, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1811997570**

**FISCAL PERIOD ENDED
DECEMBER 31, 2011**

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

**Section Chief: Margaret A. Varho
Audit Supervisor: Lan Nguyen
Auditor: Leslie Griffin**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

Date: March 29, 2013

Joe McFadden, Director
Analytical and Regulatory Reporting
The Ensign Group, Inc.
27101 Puerta Real, Suite 450
Mission Viejo, CA 92691-8566

ATLANTIC MEMORIAL HEALTHCARE CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1811997570
FISCAL PERIOD ENDED DECEMBER 31, 2011

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

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

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules
2. Audit adjustments that include a summary of the total due the State in the amount of \$10,859, 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.

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

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

If you disagree with the decision of the Department, you may appeal by writing to:

Chief
Department of Health Care Services
Office of Administrative Hearings and Appeals
1029 J Street, Suite 200
Sacramento, CA 95814
(916) 322-5603

The written notice of disagreement must be received by the Department within 60 calendar days from the day you receive this letter. A copy of this notice should be sent to:

United States Postal Service (USPS)

Assistant Chief Counsel
Department of Health Care Services
Office of Legal Services
MS 0010
PO Box 997413
Sacramento, CA 95899

Courier (UPS, FedEx, etc.)

Assistant Chief Counsel
Department of Health Care Services
Office of Legal Services
MS 0010
1501 Capitol Avenue, Suite 71.5001
Sacramento, CA 95814
(916) 440-7700

The procedures that govern an appeal are contained in Welfare and Institutions Code, Section 14171, and California Code of Regulations, Title 22, Section 51016, et seq.

If you have questions regarding this report, you may call the Audits Section—Santa Ana at (714) 558-4434.

(Original signed by Margaret A. Varho)

Margaret A. Varho, Chief
Audits Section—Santa Ana
Financial Audits Branch

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:

ATLANTIC MEMORIAL HEALTHCARE CENTER

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1811997570

OSHPD Facility No.:

206190010

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
SKILLED NURSING CARE				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 2,970,368	\$ 97.85
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 614,028	\$ 20.23
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 543,504	\$ 17.90
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 771,908	\$ 25.43
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 38,023	\$ 1.25
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 17,452	\$ 0.57
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 131,783	\$ 4.34
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 289,190	\$ 9.53
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 929,184	\$ 30.61
11	Cost of Routine Service/Audited Total Costs	\$ 6,314,387.00	\$ 6,305,440	\$ 207.72
12	Total Patient Days (Adj)	30,355	30,355	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 208.02	\$ 207.72	
14	Overpayments (Adj 4)	\$ 0	\$ (10,859)	
15	Medi-Cal Days (Adj 3)	14,004	13,996	
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	
MENTALLY DISORDERED CARE				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
22	Total Patient Days (Adj)	0	0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj)	\$ 0	\$ 0	
DEVELOPMENTALLY DISABLED CARE				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
26	Total Patient Days (Adj)	0	0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj)	\$ 0	\$ 0	
SUBACUTE CARE				
29	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
37	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
38	Cost of Administration (Subacute Care Sch.1, Ln. 34)	\$ N/A	\$ 0	\$ 0.00
39	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
40	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
41	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
42	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
ATLANTIC MEMORIAL HEALTHCARE CENTER

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

Provider NPI:
1811997570

OSHPD Facility No.:
206190010

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

ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR

Provider Name:
ATLANTIC MEMORIAL HEALTHCARE CENTER

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

Provider NPI:
1811997570

OSHPD Facility No.:
206190010

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Svcs	Activities	Total
			155	160	
	GENERAL SERVICES				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 81,775	\$ 81,775		
160	Activities	83,055		\$ 83,055	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
	ANCILLARY SERVICES				
075	Patient Supplies	0	0	0	0
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	698,481	0	0	698,481
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	583,378	0	0	583,378
083	Speech Pathology	105,772	0	0	105,772
085	Pharmacy	0	0	0	0
090	Laboratory	0	0	0	0
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	0	0	0	0
101	Subacute Care Ancillary Services	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
	ROUTINE SERVICES				
105	Skilled Nursing Care	2,805,538	81,775	83,055	2,970,368 *
110	Intermediate Care	0	0	0	0 *
115	Mentally Disordered Care	0	0	0	0 *
120	Developmentally Disabled Care	0	0	0	0 *
125	Subacute Care	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0 *
128	Transitional Inpatient Care	0	0	0	0 *
130	Hospice Inpatient Care	0	0	0	0 *
135	Other Routine Services	0	0	0	0 *
	NONREIMBURSABLE				
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	TOTAL	\$ 4,357,999	\$ 81,775	\$ 83,055	\$ 4,357,999

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
ATLANTIC MEMORIAL HEALTHCARE CENTER

Provider NPI:
1811997570

OSHPD Facility Number:
206190010

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 58,154	\$ 58,154										
010	Housekeeping	117,650	96	\$ 117,746									
060	Laundry and Linen	63,765	1,530	3,102	\$ 68,397								
065	Dietary	261,999	2,713	5,501	0	\$ 270,213							
155	Social Services	N/A	1,464	2,968	0	0	\$ 4,432						
160	Activities	N/A	2,105	4,268	0	0	0	\$ 6,373					
165	Administration	N/A	1,637	3,320	0	0	0	0	\$ 4,957	\$ 4,957			
166	Medical Records	90,182	385	781	0	0	0	0	91,348		\$ 91,348		
170	Inservice Education - Nursing	58,252	1,400	2,840	0	0	0	0	\$ 62,492				
ANCILLARY SERVICES													
075	Patient Supplies		88	179	0	0	0	0	0	267	37	674	\$ 978
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	3	50	53
080	Physical Therapy		704	1,428	0	0	0	0	0	2,133	539	9,928	12,600
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		644	1,306	0	0	0	0	0	1,949	445	8,195	10,589
083	Speech Pathology		644	1,306	0	0	0	0	0	1,949	86	1,578	3,613
085	Pharmacy		77	156	0	0	0	0	0	233	281	5,176	5,690
090	Laboratory		0	0	0	0	0	0	0	0	56	1,038	1,094
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	36	664	700
101	Subacute Care Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES													
105	Skilled Nursing Care		44,470	90,190	68,397	270,213	4,432	6,373	62,492	546,566	3,472	63,989	614,028 *
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care		0	0	0	0	0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric		0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
NONREIMBURSABLE													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		198	402	0	0	0	0	0	600	3	55	658
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 650,002	\$ 58,154	\$ 117,746	\$ 68,397	\$ 270,213	\$ 4,432	\$ 6,373	\$ 62,492	\$ 553,697	\$ 4,957	\$ 91,348	\$ 650,002

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
ATLANTIC MEMORIAL HEALTHCARE CENTER

Provider NPI:
1811997570

OSHPD Facility Number:
206190010

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Srvs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 163,397	\$ 163,397										
010	Housekeeping	30,603	271	\$ 30,874									
060	Laundry and Linen	12,665	4,298	813	\$ 17,776								
065	Dietary	213,967	7,621	1,442	0	\$ 223,031							
155	Social Services	0	4,112	778	0	0	\$ 4,890						
160	Activities	10,518	5,913	1,119	0	0	0	\$ 17,550					
165	Administration	N/A	4,599	870	0	0	0	0		\$ 5,470	\$ 5,470		
166	Medical Records	6,296	1,082	205	0	0	0	0		7,583		\$ 7,583	
170	Inservice Education - Nursing	510	3,934	745	0	0	0	0	\$ 5,189				
ANCILLARY SERVICES													
075	Patient Supplies	49,161	247	47	0	0	0	0	0	49,455	40	56	\$ 49,552
077	Specialized Support Surfaces	3,815	0	0	0	0	0	0	0	3,815	3	4	3,822
080	Physical Therapy	37,705	1,979	375	0	0	0	0	0	40,058	594	824	41,477
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	22,986	1,809	342	0	0	0	0	0	25,137	491	680	26,308
083	Speech Pathology	22	1,809	342	0	0	0	0	0	2,173	94	131	2,399
085	Pharmacy	389,878	216	41	0	0	0	0	0	390,135	310	430	390,875
090	Laboratory	78,485	0	0	0	0	0	0	0	78,485	62	86	78,633
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	50,251	0	0	0	0	0	0	0	50,251	40	55	50,346
101	Subacute Care Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES													
105	Skilled Nursing Care	117,326	124,950	23,648	17,776	223,031	4,890	17,550	5,189	534,361	3,831	5,312	543,504 *
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care	0	0	0	0	0	0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
NONREIMBURSABLE													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	0	557	105	0	0	0	0	0	662	3	5	670
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,187,585	\$ 163,397	\$ 30,874	\$ 17,776	\$ 223,031	\$ 4,890	\$ 17,550	\$ 5,189	\$ 1,174,532	\$ 5,470	\$ 7,583	\$ 1,187,585

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
ATLANTIC MEMORIAL HEALTHCARE CENTER

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

Provider NPI:
1811997570

OSHPD Facility Number:
206190010

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital Various	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Srvs 155	Activities 160
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 813,384	95%							
	Property Tax (line 40)	40,066	5%	\$ 853,450						
005	Plant Operations and Maintenance			39,065	\$ 39,065					
010	Housekeeping			1,348	65	\$ 1,413				
060	Laundry and Linen			21,420	1,027	37	\$ 22,485			
065	Dietary			37,986	1,822	66	0	\$ 39,874		
155	Social Services			20,495	983	36	0	0	\$ 21,514	
160	Activities			29,472	1,414	51	0	0	0	\$ 30,937
165	Administration			22,923	1,100	40	0	0	0	0
166	Medical Records			5,394	259	9	0	0	0	0
170	Inservice Education - Nursing			19,609	941	34	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			1,233	59	2	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			9,862	473	17	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			9,015	432	16	0	0	0	0
083	Speech Pathology			9,015	432	16	0	0	0	0
085	Pharmacy			1,079	52	2	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
ROUTINE SERVICES										
105	Skilled Nursing Care			622,761	29,873	1,082	22,485	39,874	21,514	30,937
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
NONREIMBURSABLE										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			2,774	133	5	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 853,450	100%	\$ 853,450	\$ 39,065	\$ 1,413	\$ 22,485	\$ 39,874	\$ 21,514	\$ 30,937

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
ATLANTIC MEMORIAL HEALTHCARE CENTER

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

Provider NPI:
1811997570

OSHPD Facility Number:
206190010

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 95% Of Total	Property Tax 5% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 813,384	95%							
	Property Tax (line 40)	40,066	5%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 24,062	\$ 24,062				
166	Medical Records				5,662		\$ 5,662			
170	Inservice Education - Nursing			\$ 20,584						
	ANCILLARY SERVICES									
075	Patient Supplies			0	1,294	178	42	\$ 1,514	\$ 1,442	\$ 71
077	Specialized Support Surfaces			0	0	13	3	16	16	1
080	Physical Therapy			0	10,353	2,615	615	13,583	12,946	638
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	9,463	2,159	508	12,130	11,560	569
083	Speech Pathology			0	9,463	416	98	9,976	9,508	468
085	Pharmacy			0	1,132	1,363	321	2,816	2,684	132
090	Laboratory			0	0	273	64	338	322	16
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	175	41	216	206	10
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
	ROUTINE SERVICES									
105	Skilled Nursing Care			20,584	789,110	16,855	3,966	809,931	771,908	38,023
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
	NONREIMBURSABLE									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	2,912	15	3	2,930	2,792	138
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 853,450	100%	\$ 20,584	\$ 823,726	\$ 24,062	\$ 5,662	\$ 853,450	\$ 813,384	\$ 40,066

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
ATLANTIC MEMORIAL HEALTHCARE CENTER

Provider NPI:
1811997570

OSHPD Facility Number:
206190010

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Accum Costs (From Sch 2)	Accum Costs (From Sch 3)	Accum Costs (From Sch 4)	Accum Costs (From Sch 5)	Total Accum Costs	Allocated Admin. Costs	Admin. 68% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 10% of Total	Quality Assur. Fees 21% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 3,743												
055	Interest - Other	10												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,322,711												
	Total Costs Allocable as Administration	1,326,464	68%											
167	CDPH Licensing Fees	24,914	1%											
168	Professional Liability Insurance	188,128	10%											
169	Quality Assurance Fees	412,835	21%											
174	Caregiver Training	0	0%											
	Total	1,952,341	100%						\$ 1,952,341					
ANCILLARY SERVICES														
075	Patient Supplies			\$ -	\$ 267	\$ 49,455	\$ 1,294	\$ 51,016	14,414	\$ 9,793	\$ 184	\$ 1,389	\$ 3,048	\$ -
077	Specialized Support Surfaces			0	0	3,815	0	3,815	1,078	732	14	104	228	0
080	Physical Therapy			698,481	2,133	40,058	10,353	751,025	212,195	144,170	2,708	20,447	44,870	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			583,378	1,949	25,137	9,463	619,927	175,154	119,004	2,235	16,878	37,038	0
083	Speech Pathology			105,772	1,949	2,173	9,463	119,357	33,723	22,912	430	3,250	7,131	0
085	Pharmacy			0	233	390,135	1,132	391,501	110,615	75,154	1,412	10,659	23,390	0
090	Laboratory			0	0	78,485	0	78,485	22,175	15,066	283	2,137	4,689	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	50,251	0	50,251	14,198	9,646	181	1,368	3,002	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES														
105	Skilled Nursing Care			2,970,368	546,566	534,361	789,110	4,840,405	1,367,610	929,184	17,452	131,783	289,190	0*
110	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0*
115	Mentally Disordered Care			0	0	0	0	0	0	0	0	0	0	0*
120	Developmentally Disabled Care			0	0	0	0	0	0	0	0	0	0	0*
125	Subacute Care			0	0	0	0	0	0	0	0	0	0	0*
126	Subacute Care - Pediatric			0	0	0	0	0	0	0	0	0	0	0*
128	Transitional Inpatient Care			0	0	0	0	0	0	0	0	0	0	0*
130	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0*
135	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0*
NONREIMBURSABLE														
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	600	662	2,912	4,173	1,179	801	15	114	249	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 1,952,341		\$ 4,357,999	\$ 553,697	\$ 1,174,532	\$ 823,726	\$ 6,909,955	\$ 1,952,341					
	Total Administrative Costs							\$ 1,952,341		\$ 1,326,464	\$ 24,914	\$ 188,128	\$ 412,835	\$ -
	Unit Cost Multiplier							0.28254033						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 96,305	\$ 13,053	\$ 29,724	\$ 139,081							
	TOTAL FACILITY COSTS							\$ 9,001,377						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
ATLANTIC MEMORIAL HEALTHCARE CENTER

Provider NPI:
1811997570

OSHPD Facility Number:
206190010

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 2)	Plant Ops (SQ FT) 5 (Adj 2)	Hskpng (SQ FT) 10 (Adj 2)	Laundry (LBS) 60 (Adj)	Dietary (MEALS) 65 (Adj)	Soc Srvs (DIRECT EXP) 155 (Adj)	Activities (DIRECT EXP) 160 (Adj)	Inserv. Ed (DIRECT EXP) 170 (Adj)	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	1,014									
010	Housekeeping	35	35								
060	Laundry and Linen	556	556	556							
065	Dietary	986	986	986							
155	Social Services	532	532	532							
160	Activities	765	765	765							
165	Administration	595	595	595							
166	Medical Records	140	140	140							
170	Inservice Education - Nursing	509	509	509							
	ANCILLARY SERVICES										
075	Patient Supplies	32	32	32						51,016	51,016
077	Specialized Support Surfaces									3,815	3,815
080	Physical Therapy	256	256	256						751,025	751,025
081	Respiratory Therapy									0	0
082	Occupational Therapy	234	234	234						619,927	619,927
083	Speech Pathology	234	234	234						119,357	119,357
085	Pharmacy	28	28	28						391,501	391,501
090	Laboratory									78,485	78,485
095	Home Health Services									0	0
100	Other Ancillary Services									50,251	50,251
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	16,165	16,165	16,165	305,550	91,065	2,922,864	2,922,864	2,922,864	4,840,405	4,840,405
110	Intermediate Care						0	0	0	0	0
115	Mentally Disordered Care						0	0	0	0	0
120	Developmentally Disabled Care						0	0	0	0	0
125	Subacute Care						0	0	0	0	0
126	Subacute Care - Pediatric						0	0	0	0	0
128	Transitional Inpatient Care						0	0	0	0	0
130	Hospice Inpatient Care						0	0	0	0	0
135	Other Routine Services						0	0	0	0	0
	NONREIMBURSABLE										
139	Residential Care									0	0
140	Beauty and Barber	72	72	72						4,173	4,173
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	22,153	21,139	21,104	305,550	91,065	2,922,864	2,922,864	2,922,864	6,909,955	6,909,955
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 81,775 0.027977696	\$ 83,055 0.028415622			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 58,154 2.75102890	\$ 117,746 5.57933501	\$ 68,397 0.22384776	\$ 270,213 2.96725129	\$ 4,432 0.00151624	\$ 6,373 0.00218030	\$ 62,492 0.02138045	\$ 4,957 0.00071731	\$ 91,348 0.01321980
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 163,397 7.72964663	\$ 30,874 1.46292350	\$ 17,776 0.05817728	\$ 223,031 2.44913934	\$ 4,890 0.00167317	\$ 17,550 0.00600449	\$ 5,189 0.00177532	\$ 5,470 0.00079155	\$ 7,583 0.00109740
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 853,450 38.52525617	\$ 39,065 1.84798759	\$ 1,413 0.06695714	\$ 22,485 0.07358780	\$ 39,874 0.43786348	\$ 21,514 0.00736065	\$ 30,937 0.01058440	\$ 20,584 0.00704243	\$ 24,062 0.00348221	\$ 5,662 0.00081934

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
ATLANTIC MEMORIAL HEALTHCARE CENTER

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

Provider NPI:
1811997570

OSHPD Facility Number:
206190010

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	\$ 45,617	\$ 0	\$ 45,617	(Sch 3)
005	.20-.39	Fringe Benefits	6200	12,537	0	12,537	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	163,397	0	163,397	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 221,551	\$ 0	\$ 221,551	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 92,105	\$ 0	\$ 92,105	(Sch 3)
010	.20-.39	Fringe Benefits	6300	25,545	0	25,545	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	30,603	0	30,603	(Sch 4)
010		Housekeeping - Total	6300	\$ 148,253	\$ 0	\$ 148,253	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 195	\$ 0	\$ 195	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	219,247	0	219,247	(Sch 5)
025		Depreciation: Equipment	7140	86,763	0	86,763	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	6,411	0	6,411	(Sch 5)
035		Leases and Rentals	7200	500,768	0	500,768	(Sch 5)
040		Property Taxes	7300	40,066	0	40,066	(Sch 5)
045		Property Insurance	7400	3,743	0	3,743	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	\$ 10	\$ 0	\$ 10	(Sch 6)
057		Subtotal 005 - 055		\$ 1,227,007	\$ 0	\$ 1,227,007	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 48,653	\$ 0	\$ 48,653	(Sch 3)
060	.20-.39	Fringe Benefits	6400	15,112	0	15,112	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	12,665	0	12,665	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 76,430	\$ 0	\$ 76,430	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 207,467	\$ 0	\$ 207,467	(Sch 3)
065	.20-.39	Fringe Benefits	6500	54,532	0	54,532	(Sch 3)
065	.79	Agency Staff	6500	26,889	(26,889)	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	187,078	26,889	213,967	(Sch 4)
065		Dietary - Total	6500	\$ 475,966	\$ 0	\$ 475,966	
070		Provision for Bad Debts	7700	\$	0	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100		0	0	(Sch 2)
075	.79	Agency Staff	8100		0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	49,161	0	49,161	(Sch 4)
075		Patient Supplies - Total	8100	\$ 49,161	\$ 0	\$ 49,161	
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	3,815	0	3,815	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 3,815	\$ 0	\$ 3,815	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
ATLANTIC MEMORIAL HEALTHCARE CENTER

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

Provider NPI:
1811997570

OSHPD Facility Number:
206190010

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	\$ 554,743	\$ 0	\$ 554,743	(Sch 2)
080	.20-.39	Fringe Benefits	8200	143,738	0	143,738	(Sch 2)
080	.79	Agency Staff	8200		0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	37,705	0	37,705	(Sch 4)
080		Physical Therapy - Total	8200	\$ 736,186	\$ 0	\$ 736,186	
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	\$ 470,021	\$ 0	\$ 470,021	(Sch 2)
082	.20-.39	Fringe Benefits	8250	113,357	0	113,357	(Sch 2)
082	.79	Agency Staff	8250		0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	22,986	0	22,986	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 606,364	\$ 0	\$ 606,364	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$ 83,799	\$ 0	\$ 83,799	(Sch 2)
083	.20-.39	Fringe Benefits	8280	21,973	0	21,973	(Sch 2)
083	.79	Agency Staff	8280		0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	22	0	22	(Sch 4)
083		Speech Pathology - Total	8280	\$ 105,794	\$ 0	\$ 105,794	
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	389,878	0	389,878	(Sch 4)
085		Pharmacy - Total	8300	\$ 389,878	\$ 0	\$ 389,878	
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	78,485	0	78,485	(Sch 4)
090		Laboratory - Total	8400	\$ 78,485	\$ 0	\$ 78,485	
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	50,251	0	50,251	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 50,251	\$ 0	\$ 50,251	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
ATLANTIC MEMORIAL HEALTHCARE CENTER

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

Provider NPI:
1811997570

OSHPD Facility Number:
206190010

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
101		Subacute Care Ancillary Services					
101	.01-.19	Salaries and Wages	8100-8900	\$	\$ 0	\$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
101	.79	Agency Staff	8100-8900		0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
101		Subacute Care Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
102		Subacute Care - Pediatric Ancillary Services					
102	.01-.19	Salaries and Wages	8100-8900	\$	\$ 0	\$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
102	.79	Agency Staff	8100-8900		0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
104		Subtotal 075 - 102		\$ 2,019,934	\$ 0	\$ 2,019,934	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 2,191,473	\$ 0	\$ 2,191,473	(Sch 2)
105	.20-.39	Fringe Benefits	6110	607,265	0	607,265	(Sch 2)
105	.49	Agency Staff	6110	6,800	0	6,800	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	117,326	0	117,326	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,922,864	\$ 0	\$ 2,922,864	
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:
ATLANTIC MEMORIAL HEALTHCARE CENTER

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

Provider NPI:
1811997570

OSHPD Facility Number:
206190010

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED
128		Transitional Inpatient Care				
128	.01-.19	Salaries and Wages	6170	\$	\$ 0	\$ 0
128	.20-.39	Fringe Benefits	6170		0	0
128	.49	Agency Staff	6170		0	0
128	.40-.99	Other - Nonlabor	6170		0	0
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0 (Sch 2)
130		Hospice Inpatient Care				
130	.01-.19	Salaries and Wages	6180	\$	\$ 0	\$ 0
130	.20-.39	Fringe Benefits	6180		0	0
130	.49	Agency Staff	6180		0	0
130	.40-.99	Other - Nonlabor	6180		0	0
130		Hospice Inpatient Care - Total	6180	\$ 0	\$ 0	\$ 0 (Sch 2)
135		Other Routine Services				
135	.01-.19	Salaries and Wages	6190	\$	\$ 0	\$ 0
135	.20-.39	Fringe Benefits	6190		0	0
135	.49	Agency Staff	6190		0	0
135	.40-.99	Other - Nonlabor	6190		0	0
135		Other Routine Services - Total	6190	\$ 0	\$ 0	\$ 0 (Sch 2)
		Other Nonreimbursable				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0 (Sch 2)
139	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
139	.49	Agency Staff	9100		0	0 (Sch 2)
139	.40-.99	Other - Nonlabor	9100		0	0 (Sch 4)
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0 (Sch 2)
140	.20-.39	Fringe Benefits	8900		0	0 (Sch 2)
140	.49	Agency Staff	8900		0	0 (Sch 2)
140	.40-.99	Other - Nonlabor	8900		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		Subtotal 105 - 145		\$ 2,922,864	\$ 0	\$ 2,922,864
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 64,046	\$ 0	\$ 64,046 (Sch 2)
155	.20-.39	Fringe Benefits	6600	17,729	0	17,729 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600		0	0 (Sch 4)
155		Social Services - Total	6600	\$ 81,775	\$ 0	\$ 81,775

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
ATLANTIC MEMORIAL HEALTHCARE CENTER

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

Provider NPI:
1811997570

OSHPD Facility Number:
206190010

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	\$ 63,769	\$ 0	\$ 63,769	(Sch 2)
160	.20-.39	Fringe Benefits	6700	19,286	0	19,286	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	10,518	0	10,518	(Sch 4)
160		Activities - Total	6700	\$ 93,573	\$ 0	\$ 93,573	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 423,955	\$ 0	\$ 423,955	(Sch 6)
165	.20-.39	Fringe Benefits	6900	100,393	0	100,393	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	798,363	0	798,363	(Sch 6)
165		Administration - Total	6900	\$ 1,322,711	\$ 0	\$ 1,322,711	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 70,912	\$ 0	\$ 70,912	(Sch 3)
166	.20-.39	Fringe Benefits	6900	19,270	0	19,270	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	6,296	0	6,296	(Sch 4)
166		Medical Records - Total	6900	\$ 96,478	\$ 0	\$ 96,478	
167		CDPH Licensing Fees	6900	\$ 24,914	\$ 0	\$ 24,914	(Sch 6)
168		Professional Liability Insurance	6900	\$ 188,128	\$ 0	\$ 188,128	(Sch 6)
169		Quality Assurance Fees	6900	\$ 412,835	\$ 0	\$ 412,835	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 45,892	\$ 0	\$ 45,892	(Sch 3)
170	.20-.39	Fringe Benefits	6800	12,360	0	12,360	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	510	0	510	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 58,762	\$ 0	\$ 58,762	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900		0	0	(Sch 6)
174	.49	Agency Staff	6900		0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900		0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		Subtotal 155 - 174		\$ 2,279,176	\$ 0	\$ 2,279,176	
200		Total		\$ 9,001,377	\$ 0	\$ 9,001,377	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 0	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name							Fiscal Period		Provider NPI		Adjustments
ATLANTIC MEMORIAL HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1811997570		4
Report References							Explanation of Audit Adjustments		As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>RECLASSIFICATION OF REPORTED COSTS</u>											
1	10.5	065	3	8A-1	065	3	Dietary - Agency Staff	\$26,889	(\$26,889)	\$0	
	10.5	065	4	8A-1	065	4	Dietary - Other - Nonlabo	187,078	26,889	213,967	
							To reclassify dietitian consultant expense to the appropriate cost center. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000(i) and 52502(c)(1)				

Provider Name							Fiscal Period		Provider NPI		Adjustments
ATLANTIC MEMORIAL HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1811997570		4
Report References							Explanation of Audit Adjustments				
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	As Reported	Increase (Decrease)	As Adjusted		
<u>ADJUSTMENT TO REPORTED STATISTICS</u>											
2	10.7	140	1,2,3	7	140	N/A	Beauty and Barber (Square Feet)	0	72	72	
	10.7	175	1	7	N/A	N/A	Total - Square Feet	22,081	72	22,153	
	10.7	175	2	7	N/A	N/A	Total - Square Feet	21,067	72	21,139	
	10.7	175	3	7	N/A	N/A	Total - Square Feet	21,032	72	21,104	
							To adjust square footage statistics to agree with the provider's room allocation schedule in order to properly allocate indirect costs. 42 CFR 413.24 and 413.50 / CMS Pub. 15-1, Sections 2304 and 2306				

Provider Name							Fiscal Period			Provider NPI		Adjustments
ATLANTIC MEMORIAL HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1811997570		4
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
<u>ADJUSTMENT TO REPORTED PATIENT DAYS</u>												
3	4.1	5	2	1	15	N/A	Medi-Cal Days		14,004	(8)	13,996	
							To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: January 1, 2011 through December 31, 2011 Payment Period: January 1, 2011 through September 30, 2012 Report Date: October 19, 2012 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408 CCR, Title 22, Section 51541					

Provider Name							Fiscal Period			Provider NPI		Adjustments
ATLANTIC MEMORIAL HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1811997570		4
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>												
4	Not Reported			1	14	N/A	Overpayments To recover outstanding Medi-Cal credit balances. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761 and 51458.1		\$0	\$10,859	\$10,859	