

**REPORT
ON THE
RATE SETTING AUDIT**

**INGLEWOOD HEALTHCARE CENTER
INGLEWOOD, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1013989656**

**FISCAL PERIOD ENDED
DECEMBER 31, 2011**

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

**Section Chief: Robert G. Kwick
Audit Supervisor: Kelly Ostrom
Auditors: Phil Perrone, Kristin Bone, Valentina Lukovtseva, and Doug Evans**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

June 26, 2013

Trish Kelly
Vice President of Reimbursement
Fundamental Administrative Services, LLC
920 Ridgebrook Road
Sparks, MD 21152

INGLEWOOD HEALTHCARE CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1013989656
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. We also examined the facility's use of and Records of Noncovered Services deducted from patient share of cost. 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, patient days, and use of share of cost 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 \$170,008, 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.

Trish Kelly
Page 2

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

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
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—Sacramento at (916) 650-6994.

Original Signed By

Robert G. Kwick, Chief
Audits Section—Sacramento
Financial Audits Branch

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
INGLEWOOD HEALTHCARE CENTER

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

Provider NPI:
1013989656

OSHPD Facility No.:
206190411

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	\$ 2,415,863	\$ 79.92
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 664,830	\$ 21.99
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 552,267	\$ 18.27
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 703,533	\$ 23.27
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 32,167	\$ 1.06
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 16,357	\$ 0.54
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 204,335	\$ 6.76
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 309,705	\$ 10.25
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 707,329	\$ 23.40
11	Cost of Routine Service/Audited Total Costs	\$ 5,817,670.00	\$ 5,606,385	\$ 185.48
12	Total Patient Days (Adj 26)	30,222	30,227	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 192.50	\$ 185.48	
14	Overpayments (Adj 28-33)	\$ 0	\$ 170,008	
15	Medi-Cal Days (Adj 27)	20,792	20,274	
16	Medi-Cal Managed Care Days (Adj)		0	
INTERMEDIATE CARE				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
18	Total Patient Days (Adj)		0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj)	\$	\$ 0	
MENTALLY DISORDERED CARE				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
22	Total Patient Days (Adj)		0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj)	\$	\$ 0	
DEVELOPMENTALLY DISABLED CARE				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
26	Total Patient Days (Adj)		0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj)	\$	\$ 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:
INGLEWOOD HEALTHCARE CENTER

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

Provider NPI:
1013989656

OSHPD Facility No.:
206190411

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	
50	Total Patient Days (Adj)		0	
51	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
52	Overpayments (Adj)	\$	\$ 0	
HOSPICE INPATIENT CARE				
53	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
54	Total Patient Days (Adj)		0	
55	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
56	Overpayments (Adj)	\$	\$ 0	
OTHER ROUTINE SERVICES				
57	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 3,244	
58	Total Patient Days (Adj)		0	
59	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
60	Overpayments (Adj)	\$	\$ 0	

ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR

Provider Name:
INGLEWOOD HEALTHCARE CENTER

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

Provider NPI:
1013989656

OSHPD Facility No.:
206190411

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	\$ 62,917	\$ 62,917		
160	Activities	82,232		\$ 82,232	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
ANCILLARY SERVICES					
075	Patient Supplies	4,340	0	0	4,340
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	370,613	0	0	370,613
081	Respiratory Therapy	66	0	0	66
082	Occupational Therapy	318,386	0	0	318,386
083	Speech Pathology	157,597	0	0	157,597
085	Pharmacy	0	0	0	0
090	Laboratory	0	0	0	0
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	1,991	0	0	1,991
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	2,270,851	62,858	82,154	2,415,863 *
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	2,233	59	78	2,370 *
NONREIMBURSABLE					
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	TOTAL	\$ 3,271,226	\$ 62,917	\$ 82,232	\$ 3,271,226

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
INGLEWOOD HEALTHCARE CENTER

Provider NPI:
1013989656

OSHPD Facility Number:
206190411

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 Srvs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 56,893	\$ 56,893										
010	Housekeeping	171,415	34	\$ 171,449									
060	Laundry and Linen	84,128	2,976	8,975	\$ 96,079								
065	Dietary	254,906	3,442	10,379	0	\$ 268,727							
155	Social Services	N/A	398	1,201	0	0	\$ 1,599						
160	Activities	N/A	1,390	4,192	0	0	0	\$ 5,583					
165	Administration	N/A	2,457	7,408	0	0	0	0		\$ 9,865	\$ 9,865		
166	Medical Records	52,800	125	376	0	0	0	0		53,301		\$ 53,301	
170	Inservice Education - Nursing	70,555	0	0	0	0	0	0	\$ 70,555				
ANCILLARY SERVICES													
075	Patient Supplies		145	438	0	0	0	0	0	583	46	247	\$ 876
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	56	303	359
080	Physical Therapy		1,542	4,650	0	0	0	0	0	6,192	775	4,189	11,157
081	Respiratory Therapy		74	224	0	0	0	0	0	298	12	65	375
082	Occupational Therapy		280	845	0	0	0	0	0	1,125	601	3,246	4,972
083	Speech Pathology		142	427	0	0	0	0	0	569	279	1,510	2,359
085	Pharmacy		162	488	0	0	0	0	0	650	425	2,298	3,374
090	Laboratory		0	0	0	0	0	0	0	0	42	226	267
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	69	373	442
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		43,519	131,225	96,079	268,727	1,597	5,577	70,488	617,214	7,436	40,180	664,830 *
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	2	5	67	73	4	23	101 *
NONREIMBURSABLE													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		165	499	0	0	0	0	0	664	7	40	711
145	Other Nonreimbursable		40	122	0	0	0	0	0	163	111	601	874
	TOTAL	\$ 690,697	\$ 56,893	\$ 171,449	\$ 96,079	\$ 268,727	\$ 1,599	\$ 5,583	\$ 70,555	\$ 627,531	\$ 9,865	\$ 53,301	\$ 690,697

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
INGLEWOOD HEALTHCARE CENTER

Provider NPI:
1013989656

OSHPD Facility Number:
206190411

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 Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 140,176	\$ 140,176										
010	Housekeeping	31,659	83	\$ 31,742									
060	Laundry and Linen	16,550	7,333	1,662	\$ 25,545								
065	Dietary	272,850	8,481	1,922	0	\$ 283,252							
155	Social Services	1,256	981	222	0	0	\$ 2,459						
160	Activities	6,574	3,426	776	0	0	0	\$ 10,776					
165	Administration	N/A	6,053	1,371	0	0	0	0		\$ 7,425	\$ 7,425		
166	Medical Records	5,470	308	70	0	0	0	0		5,847		\$ 5,847	
170	Inservice Education - Nursing	0	0	0	0	0	0	0	\$ -				
ANCILLARY SERVICES													
075	Patient Supplies	19,023	358	81	0	0	0	0	0	19,462	34	27	\$ 19,523
077	Specialized Support Surfaces	32,285	0	0	0	0	0	0	0	32,285	42	33	32,360
080	Physical Therapy	44,114	3,800	861	0	0	0	0	0	48,775	584	460	49,818
081	Respiratory Therapy	5,284	183	41	0	0	0	0	0	5,508	9	7	5,524
082	Occupational Therapy	21,968	690	156	0	0	0	0	0	22,814	452	356	23,623
083	Speech Pathology	476	349	79	0	0	0	0	0	904	210	166	1,280
085	Pharmacy	241,696	399	90	0	0	0	0	0	242,186	320	252	242,758
090	Laboratory	24,048	0	0	0	0	0	0	0	24,048	31	25	24,104
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	37,802	0	0	0	0	0	0	0	37,802	52	41	37,895
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	88,722	107,225	24,295	25,545	283,252	2,457	10,766	0	542,263	5,597	4,408	552,267*
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	2	10	0	13	3	3	18*
NONREIMBURSABLE													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	830	407	92	0	0	0	0	0	1,330	6	4	1,340
145	Other Nonreimbursable	63,197	100	23	0	0	0	0	0	63,319	84	66	63,469
	TOTAL	\$ 1,053,980	\$ 140,176	\$ 31,742	\$ 25,545	\$ 283,252	\$ 2,459	\$ 10,776	\$ -	\$ 1,040,708	\$ 7,425	\$ 5,847	\$ 1,053,980

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
INGLEWOOD HEALTHCARE CENTER

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

Provider NPI:
1013989656

OSHPD Facility Number:
206190411

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital	Plant Ops	Hskpng	Laundry	Dietary	Soc Srvs	Activities
				Various	5	10	60	65	155	160
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 745,328	96%							
	Property Tax (line 40)	34,078	4%	\$ 779,406						
005	Plant Operations and Maintenance			35,478	\$ 35,478					
010	Housekeeping			441	21	\$ 462				
060	Laundry and Linen			38,920	1,856	24	\$ 40,800			
065	Dietary			45,009	2,146	28	0	\$ 47,183		
155	Social Services			5,207	248	3	0	0	\$ 5,458	
160	Activities			18,180	867	11	0	0	0	\$ 19,058
165	Administration			32,124	1,532	20	0	0	0	0
166	Medical Records			1,633	78	1	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			1,897	90	1	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			20,166	962	13	0	0	0	0
081	Respiratory Therapy			971	46	1	0	0	0	0
082	Occupational Therapy			3,662	175	2	0	0	0	0
083	Speech Pathology			1,853	88	1	0	0	0	0
085	Pharmacy			2,118	101	1	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
ROUTINE SERVICES										
105	Skilled Nursing Care			569,055	27,138	354	40,800	47,183	5,453	19,040
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	5	18
NONREIMBURSABLE										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			2,162	103	1	0	0	0	0
145	Other Nonreimbursable			530	25	0	0	0	0	0
	TOTAL	\$ 779,406	100%	\$ 779,406	\$ 35,478	\$ 462	\$ 40,800	\$ 47,183	\$ 5,458	\$ 19,058

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
INGLEWOOD HEALTHCARE CENTER

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

Provider NPI:
1013989656

OSHPD Facility Number:
206190411

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 96% Of Total	Property Tax 4% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 745,328	96%							
	Property Tax (line 40)	34,078	4%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 33,676	\$ 33,676				
166	Medical Records				1,712		\$ 1,712			
170	Inservice Education - Nursing			\$ -						
	ANCILLARY SERVICES									
075	Patient Supplies			0	1,989	156	8	\$ 2,153	\$ 2,059	\$ 94
077	Specialized Support Surfaces			0	0	191	10	201	192	9
080	Physical Therapy			0	21,140	2,647	135	23,921	22,876	1,046
081	Respiratory Therapy			0	1,018	41	2	1,061	1,014	46
082	Occupational Therapy			0	3,839	2,051	104	5,995	5,733	262
083	Speech Pathology			0	1,943	954	48	2,945	2,817	129
085	Pharmacy			0	2,220	1,452	74	3,746	3,582	164
090	Laboratory			0	0	142	7	150	143	7
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	236	12	248	237	11
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			0	709,024	25,386	1,290	735,700	703,533	32,167
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	23	15	1	39	37	2
	NONREIMBURSABLE									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	2,267	25	1	2,293	2,193	100
145	Other Nonreimbursable			0	555	379	19	954	912	42
	TOTAL	\$ 779,406	100%	\$ -	\$ 744,018	\$ 33,676	\$ 1,712	\$ 779,406	\$ 745,328	\$ 34,078

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
INGLEWOOD HEALTHCARE CENTER

Provider NPI:
1013989656

OSHPD Facility Number:
206190411

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. 57% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 17% of Total	Quality Assur. Fees 25% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 42,575												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	895,743												
	Total Costs Allocable as Administration	938,318	57%											
167	CDPH Licensing Fees	21,698	1%											
168	Professional Liability Insurance	271,063	17%											
169	Quality Assurance Fees	410,843	25%											
174	Caregiver Training	0	0%											
	Total	1,641,922	100%						\$ 1,641,922					
ANCILLARY SERVICES														
075	Patient Supplies			\$ 4,340	\$ 583	\$ 19,462	\$ 1,989	\$ 26,373	7,619	\$ 4,354	\$ 101	\$ 1,258	\$ 1,906	\$ -
077	Specialized Support Surfaces			0	0	32,285	0	32,285	9,327	5,330	123	1,540	2,334	0
080	Physical Therapy			370,613	6,192	48,775	21,140	446,720	129,055	73,752	1,705	21,305	32,292	0
081	Respiratory Therapy			66	298	5,508	1,018	6,890	1,991	1,138	26	329	498	0
082	Occupational Therapy			318,386	1,125	22,814	3,839	346,165	100,005	57,150	1,322	16,510	25,023	0
083	Speech Pathology			157,597	569	904	1,943	161,013	46,516	26,583	615	7,679	11,639	0
085	Pharmacy			0	650	242,186	2,220	245,056	70,795	40,458	936	11,687	17,714	0
090	Laboratory			0	0	24,048	0	24,048	6,947	3,970	92	1,147	1,738	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			1,991	0	37,802	0	39,793	11,496	6,570	152	1,898	2,877	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			2,415,863	617,214	542,263	709,024	4,284,363	1,237,725	707,329	16,357	204,335	309,705	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			2,370	73	13	23	2,479	716	409	9	118	179	0 *
NONREIMBURSABLE														
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	664	1,330	2,267	4,260	1,231	703	16	203	308	0
145	Other Nonreimbursable			0	163	63,319	555	64,037	18,500	10,572	244	3,054	4,629	0
	SUBTOTAL	\$ 1,641,922		\$ 3,271,226	\$ 627,531	\$ 1,040,708	\$ 744,018	\$ 5,683,484	\$ 1,641,922					
	Total Administrative Costs							\$ 1,641,922		\$ 938,318	\$ 21,698	\$ 271,063	\$ 410,843	\$ -
	Unit Cost Multiplier							0.28889359						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 63,166	\$ 13,272	\$ 35,388	\$ 111,825							
	TOTAL FACILITY COSTS							\$ 7,437,231						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
INGLEWOOD HEALTHCARE CENTER

Provider NPI:
1013989656

OSHPD Facility Number:
206190411

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 25)	Plant Ops (SQ FT) 5 (Adj 25)	Hskpng (SQ FT) 10 (Adj 25)	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	804									
010	Housekeeping	10	10								
060	Laundry and Linen	882	882	882							
065	Dietary	1,020	1,020	1,020							
155	Social Services	118	118	118							
160	Activities	412	412	412							
165	Administration	728	728	728							
166	Medical Records	37	37	37							
170	Inservice Education - Nursing										
	ANCILLARY SERVICES										
075	Patient Supplies	43	43	43						26,373	26,373
077	Specialized Support Surfaces									32,285	32,285
080	Physical Therapy	457	457	457						446,720	446,720
081	Respiratory Therapy	22	22	22						6,890	6,890
082	Occupational Therapy	83	83	83						346,165	346,165
083	Speech Pathology	42	42	42						161,013	161,013
085	Pharmacy	48	48	48						245,056	245,056
090	Laboratory									24,048	24,048
095	Home Health Services									0	0
100	Other Ancillary Services									39,793	39,793
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	12,896	12,896	12,896	295,600	88,680	2,359,573	2,359,573	2,359,573	4,284,363	4,284,363
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						2,233	2,233	2,233	2,479	2,479
	NONREIMBURSABLE										
139	Residential Care									0	0
140	Beauty and Barber	49	49	49						4,260	4,260
145	Other Nonreimbursable	12	12	12						64,037	64,037
	TOTAL STATISTICS	17,663	16,859	16,849	295,600	88,680	2,361,806	2,361,806	2,361,806	5,683,484	5,683,484
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 62,917 0.02663936	\$ 82,232 0.034817424			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 56,893 3.37463669	\$ 171,449 10.17560368	\$ 96,079 0.32503150	\$ 268,727 3.03030272	\$ 1,599 0.00067699	\$ 5,583 0.00236374	\$ 70,555 0.02987333	\$ 9,865 0.00173566	\$ 53,301 0.00937829
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 140,176 8.31460941	\$ 31,742 1.88391870	\$ 25,545 0.08641780	\$ 283,252 3.19409674	\$ 2,459 0.00104133	\$ 10,776 0.00456252	\$ - 0.00000000	\$ 7,425 0.00130633	\$ 5,847 0.00102883
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 779,406 44.12647908	\$ 35,478 2.10437684	\$ 462 0.02743834	\$ 40,800 0.13802373	\$ 47,183 0.53206428	\$ 5,458 0.00231115	\$ 19,058 0.00806943	\$ - 0.00000000	\$ 33,676 0.00592525	\$ 1,712 0.00030115

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
INGLEWOOD HEALTHCARE CENTER

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

Provider NPI:
1013989656

OSHPD Facility Number:
206190411

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	\$ 43,455	\$ 0	\$ 43,455	(Sch 3)
005	.20-.39	Fringe Benefits	6200	13,438	0	13,438	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	140,176	0	140,176	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 197,069	\$ 0	\$ 197,069	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 133,127	\$ 0	\$ 133,127	(Sch 3)
010	.20-.39	Fringe Benefits	6300	38,288	0	38,288	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	31,659	0	31,659	(Sch 4)
010		Housekeeping - Total	6300	\$ 203,074	\$ 0	\$ 203,074	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ (448)	\$ 1,230	\$ 782	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	29,622	0	29,622	(Sch 5)
025		Depreciation: Equipment	7140	25,389	3,100	28,489	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	681,651	4,784	686,435	(Sch 5)
040		Property Taxes	7300	35,088	(1,010)	34,078	(Sch 5)
045		Property Insurance	7400	42,575	0	42,575	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	\$	\$ 0	\$ 0	(Sch 6)
057		Subtotal 005 - 055		\$ 1,214,020	\$ 8,104	\$ 1,222,124	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 63,631	\$ 0	\$ 63,631	(Sch 3)
060	.20-.39	Fringe Benefits	6400	20,497	0	20,497	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	16,550	0	16,550	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 100,678	\$ 0	\$ 100,678	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 198,179	\$ 0	\$ 198,179	(Sch 3)
065	.20-.39	Fringe Benefits	6500	56,727	0	56,727	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	274,950	(2,100)	272,850	(Sch 4)
065		Dietary - Total	6500	\$ 529,856	\$ (2,100)	\$ 527,756	
070		Provision for Bad Debts	7700	\$ 0	0	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$	\$ 3,694	\$ 3,694	(Sch 2)
075	.20-.39	Fringe Benefits	8100		646	646	(Sch 2)
075	.79	Agency Staff	8100		0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	19,023	0	19,023	(Sch 4)
075		Patient Supplies - Total	8100	\$ 19,023	\$ 4,340	\$ 23,363	
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	24,796	7,489	32,285	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 24,796	\$ 7,489	\$ 32,285	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
INGLEWOOD HEALTHCARE CENTER

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

Provider NPI:
1013989656

OSHPD Facility Number:
206190411

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	\$ 282,053	\$ 0	\$ 282,053	(Sch 2)
080	.20-.39	Fringe Benefits	8200	88,560	0	88,560	(Sch 2)
080	.79	Agency Staff	8200		0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	44,114	0	44,114	(Sch 4)
080		Physical Therapy - Total	8200	\$ 414,727	\$ 0	\$ 414,727	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$	\$ 56	\$ 56	(Sch 2)
081	.20-.39	Fringe Benefits	8220		10	10	(Sch 2)
081	.79	Agency Staff	8220		0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220	5,284	0	5,284	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 5,284	\$ 66	\$ 5,350	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$ 243,483	\$ 0	\$ 243,483	(Sch 2)
082	.20-.39	Fringe Benefits	8250	74,903	0	74,903	(Sch 2)
082	.79	Agency Staff	8250		0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	21,968	0	21,968	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 340,354	\$ 0	\$ 340,354	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$ 122,791	\$ 0	\$ 122,791	(Sch 2)
083	.20-.39	Fringe Benefits	8280	34,806	0	34,806	(Sch 2)
083	.79	Agency Staff	8280		0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	476	0	476	(Sch 4)
083		Speech Pathology - Total	8280	\$ 158,073	\$ 0	\$ 158,073	
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	241,696	0	241,696	(Sch 4)
085		Pharmacy - Total	8300	\$ 241,696	\$ 0	\$ 241,696	
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	24,048	0	24,048	(Sch 4)
090		Laboratory - Total	8400	\$ 24,048	\$ 0	\$ 24,048	
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	\$	\$ 1,695	\$ 1,695	(Sch 2)
100	.20-.39	Fringe Benefits	8900		296	296	(Sch 2)
100	.79	Agency Staff	8900		0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	38,632	(830)	37,802	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 38,632	\$ 1,161	\$ 39,793	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
INGLEWOOD HEALTHCARE CENTER

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

Provider NPI:
1013989656

OSHPD Facility Number:
206190411

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		\$ 1,266,633	\$ 13,056	\$ 1,279,689	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,737,227	\$ (10,772)	\$ 1,726,455	(Sch 2)
105	.20-.39	Fringe Benefits	6110	546,279	(1,883)	544,396	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	91,554	(2,832)	88,722	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,375,060	\$ (15,487)	\$ 2,359,573	
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:
INGLEWOOD HEALTHCARE CENTER

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

Provider NPI:
1013989656

OSHPD Facility Number:
206190411

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	\$	\$ 512	\$ 512
135	.20-.39	Fringe Benefits	6190		90	90
135	.49	Agency Staff	6190		0	0
135	.40-.99	Other - Nonlabor	6190	1,631	0	1,631
135		Other Routine Services - Total	6190	\$ 1,631	\$ 602	\$ 2,233 (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	830	0	830 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 830	\$ 0	\$ 830
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	63,197	0	63,197 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 63,197	\$ 0	\$ 63,197
146		Subtotal 105 - 145		\$ 2,440,718	\$ (14,885)	\$ 2,425,833
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 51,847	\$ (4,879)	\$ 46,968 (Sch 2)
155	.20-.39	Fringe Benefits	6600	15,949	0	15,949 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	1,256	0	1,256 (Sch 4)
155		Social Services - Total	6600	\$ 69,052	\$ (4,879)	\$ 64,173

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
INGLEWOOD HEALTHCARE CENTER

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

Provider NPI:
1013989656

OSHPD Facility Number:
206190411

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	\$ 60,253	\$ 0	\$ 60,253	(Sch 2)
160	.20-.39	Fringe Benefits	6700	21,979	0	21,979	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	7,030	(456)	6,574	(Sch 4)
160		Activities - Total	6700	\$ 89,262	\$ (456)	\$ 88,806	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 264,112	\$ (2,838)	\$ 261,274	(Sch 6)
165	.20-.39	Fringe Benefits	6900	114,877	(245)	114,632	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	759,554	(239,717)	519,837	(Sch 6)
165		Administration - Total	6900	\$ 1,138,543	\$ (242,800)	\$ 895,743	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 46,542	\$ 0	\$ 46,542	(Sch 3)
166	.20-.39	Fringe Benefits	6900	6,258	0	6,258	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	5,470	0	5,470	(Sch 4)
166		Medical Records - Total	6900	\$ 58,270	\$ 0	\$ 58,270	
167		CDPH Licensing Fees	6900	\$ 5,751	\$ 15,947	\$ 21,698	(Sch 6)
168		Professional Liability Insurance	6900	\$ 271,063	\$ 0	\$ 271,063	(Sch 6)
169		Quality Assurance Fees	6900	\$ 410,843	\$ 0	\$ 410,843	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 54,249	\$ 0	\$ 54,249	(Sch 3)
170	.20-.39	Fringe Benefits	6800	16,306	0	16,306	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	0	0	0	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 70,555	\$ 0	\$ 70,555	
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		\$ 2,113,339	\$ (232,188)	\$ 1,881,151	
200		Total		\$ 7,665,244	\$ (228,013)	\$ 7,437,231	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 207,067	
-----	------	---	------	--	--	------------	--

* For informational purposes only, this amount is included in various cost centers above.

Provider Name:
INGLEWOOD HEALTHCARE CENTER

Provider NPI:
1013989656

OSHPD Facility Number:
206190411

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

Line No.	Sub No.	Description	TOTAL ADJ (Pages 1, 2, & 3)	AUDIT ADJ 1B	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8
174	3	Caregiver Training - Agency Staff	0								
174	4	Caregiver Training - Other - Nonlabor	0								
200		Total	<u>(\$228,013)</u> (To Sch 8)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1</u>	<u>0</u>

Provider Name:
INGLEWOOD HEALTHCARE CENTER

Provider NPI:
1013989656

OSHPD Facility Number:
206190411

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

Line No.	Sub No.		AUDIT ADJ 9	AUDIT ADJ 10	AUDIT ADJ 11	AUDIT ADJ 12	AUDIT ADJ 13	AUDIT ADJ 14	AUDIT ADJ 15	AUDIT ADJ 16	AUDIT ADJ 17
174	3	Caregiver Training - Agency Staff									
174	4	Caregiver Training - Other - Nonlabor									
200		Total	<u>0</u>	<u>0</u>	<u>(1,010)</u>	<u>(7,717)</u>	<u>(241)</u>	<u>(215)</u>	<u>(245)</u>	<u>(120,913)</u>	<u>(61,385)</u>

Provider Name:
INGLEWOOD HEALTHCARE CENTER

Provider NPI:
1013989656

OSHPD Facility Number:
206190411

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

Line No.	Sub No.		AUDIT ADJ 18	AUDIT ADJ 19	AUDIT ADJ 20	AUDIT ADJ 21	AUDIT ADJ 22	AUDIT ADJ 23	AUDIT ADJ 24	AUDIT ADJ	AUDIT ADJ
174	3	Caregiver Training - Agency Staff									
174	4	Caregiver Training - Other - Nonlabor									
200		Total	<u>(24,750)</u>	<u>(3,535)</u>	<u>(3,500)</u>	<u>(2,266)</u>	<u>(1,395)</u>	<u>(667)</u>	<u>(175)</u>	<u>0</u>	<u>0</u>

Provider Name							Fiscal Period			Provider NPI		Adjustments
INGLEWOOD HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1013989656		33
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
<u>MEMORANDUM ADJUSTMENT</u>												
1A	Not Reported			8	210	4	Group Health Insurance To include Group Health Insurance in the audit for informational purposes only. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304			\$0	\$207,067	\$207,067

Provider Name							Fiscal Period	Provider NPI	Adjustments		
INGLEWOOD HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1013989656	33		
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>RECLASSIFICATIONS OF REPORTED COSTS</u>											
1B	10.5	015	4	8A-1	015	4	Depreciation - Buildings and Improvements	(\$448)	\$1,230	\$782	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To reverse provider's depreciation adjustment 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 230.	759,554	(1,230)	758,324 *	
2	10.5	025	4	8A-1	025	4	Depreciation - Equipment	\$25,389	\$2,100	\$27,489 *	
	10.5	065	4	8A-1	065	4	Dietary - Other - Nonlabor To reclassify dishwasher expense to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4, and 2302.8	274,950	(2,100)	272,850	
3	10.5	025	4	8A-1	025	4	Depreciation - Equipment	* \$27,489	\$1,000	\$28,489	
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor To reclassify booster pump expense to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4, and 2302.8	91,554	(1,000)	90,554 *	
4	10.5	035	4	8A-1	035	4	Leases and Rentals	\$681,651	\$3,405	\$685,056 *	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To reclassify MDI software charge for proper cost determination. 42 CFR 413.5, 413.20, 413.24, and 413.130 CMS Pub. 15-1, Sections 2300, 2306, and 2307 CMS Pub. 15-2, Section 2408 / W&I Code 14126.023	* 758,324	(3,405)	754,919 *	
5	10.5	035	4	8A-1	035	4	Leases and Rentals	* \$685,056	\$773	\$685,829 *	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To reclassify DocuTech software charge for proper cost determination. 42 CFR 413.5, 413.20, 413.24, and 413.130 CMS Pub. 15-1, Sections 2300, 2306, and 2307 CMS Pub. 15-2, Section 2408 / W&I Code 14126.023	* 754,919	(773)	754,146 *	

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
INGLEWOOD HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1013989656		33
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Cost Report			Audit Report							
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>RECLASSIFICATIONS OF REPORTED COSTS</u>											
6	10.5	035	4	8A-1	035	4	Leases and Rentals	*	\$685,829	\$606	\$686,435
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	754,146	(606)	753,540 *
							To reclassify Casamba software charge for proper cost determination. 42 CFR 413.5, 413.20, 413.24, and 413.130 CMS Pub. 15-1, Sections 2300, 2306, and 2307 CMS Pub. 15-2, Section 2408 / W&I Code 14126.023				
7	10.5	075	1	8A-1	075	1	Patient Supplies - Salaries and Wages		\$0	\$3,694	\$3,694
	10.5	075	2	8A-1	075	2	Patient Supplies - Fringe Benefits		0	646	646
	10.5	077	4	8A-1	077	4	Specialized Support Surfaces		24,796	5,657	30,453 *
	10.5	081	1	8A-1	081	1	Respiratory Therapy - Salaries and Wages		0	56	56
	10.5	081	2	8A-1	081	2	Respiratory Therapy - Fringe Benefits		0	10	10
	10.5	100	1	8A-1	100	1	Other Ancillary Services - Salaries and Wages		0	1,695	1,695
	10.5	100	2	8A-1	100	2	Other Ancillary Services - Fringe Benefits		0	296	296
	10.5	135	1	8A-1	135	1	Other Routine Services - Salaries and Wages		0	512	512
	10.5	135	2	8A-1	135	2	Other Routine Services - Fringe Benefits		0	90	90
	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages		1,737,227	(10,772)	1,726,455
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits		546,279	(1,883)	544,396
							To reclassify central supplies wages and benefits to the appropriate cost centers. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2302.4, 2302.8, and 2306				
8	10.5	077	4	8A-1	077	4	Specialized Support Surfaces	*	\$30,453	\$1,832	\$32,285
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	*	90,554	(1,832)	88,722
							To reclassify panacea mattress expense from Skilled Nursing to an ancillary cost center. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2202.8 and 2203.2				
9	10.5	100	4	8A-1	100	4	Other Ancillary Services - Other - Nonlabor		\$38,632	(\$830)	\$37,802
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	753,540	830	754,370 *
							To adjust the provider's reclassification of Beauty and Barber costs to agree with the provider's general ledger. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments	
INGLEWOOD HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1013989656		33	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>RECLASSIFICATIONS OF REPORTED COSTS</u>											
10	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	\$754,370	(\$15,947)	\$738,423 *
	10.5	167	4	8A-1	167	4	Administration - CDPH Licensing Fees To reclassify CDPH licensing fees to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4, and 2302.8		5,751	15,947	21,698

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
INGLEWOOD HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1013989656		33
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Cost Report			Audit Report						
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>ADJUSTMENTS TO REPORTED COSTS</u>										
11	10.5	040	4	8A-1	040	4	Property Taxes To eliminate property tax expense due to insufficient documentation. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304	\$35,088	(\$1,010)	\$34,078
12	10.5	155	1	8A-1	155	1	Social Services - Salaries and Wages	\$51,847	(\$4,879)	\$46,968
	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages To eliminate commission expense due to lack of documentation. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 W&I Code 14124.2(b)	264,112	(2,838)	261,274
13	10.5	160	4	8A-1	160	4	Activities - Other - Nonlabor	\$7,030		
							To eliminate flower expenses not related to patient care. 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Sections 2102.3 and 2105		(\$241)	
14							To eliminate resident gift and cigarette expenses not related to patient care. 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Sections 2102.3 and 2105		(215)	\$6,574
									(\$456)	
15	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits To eliminate Cinco de Mayo expenses not related to patient care. 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Sections 2102.3 and 2105	\$114,877	(\$245)	\$114,632
16	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$738,423		
							To adjust reported home office costs to agree with the Mariner Home Office Audit Reports for fiscal period ended December 31, 2011. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304		(\$120,913)	
17							To adjust reported home office costs to agree with the Fundamental Administrative Services, LLC Home Office Audit Reports for fiscal period ended December 31, 2011. 42 CFR 413.17 and 413.24 / CMS Pub. 15-1, Sections 2150.2 and 2304		(61,385)	\$556,125 *
									(\$182,298)	

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
INGLEWOOD HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1013989656		33
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>ADJUSTMENTS TO REPORTED COSTS</u>											
18	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	\$556,125		
							To eliminate excess medical director expenses due to insufficient documentation that the expense is necessary, reasonable, common in the industry, and prudent. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304			(\$24,750)	
19							To eliminate meals, entertainment, and tip expenses due to insufficient documentation that the expense is patient care related. 42 CFR 413.20, 413.24, and 413.9(c)(3) CMS Pub. 15-1, Sections 2102.3, 2105, 2300, and 2304			(3,535)	
20							To eliminate SearchOne1 recruiting service expense due to insufficient documentation the expense is necessary and related to patient care. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304			(3,500)	
21							To eliminate automobile insurance expense due to lack of documentation that the expense is necessary or related to patient care. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 W&I Code 14124.2(b)			(2,266)	
22							To eliminate Chamber of Commerce membership dues related to social, fraternal, or similar types of organizations. 42 CFR 413.5 and 413.9 / CMS Pub. 15-1, Sections 2102.3 and 2138.3			(1,395)	
23							To eliminate DMV registration expense due to lack of documentation that the expense is necessary or related to patient care. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 W&I Code 14124.2(b)			(667)	
24							To eliminate DirecTV cable expense not related to patient care. 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Sections 2102.3 and 2105			(175)	
										(\$36,288)	
										\$519,837	

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
INGLEWOOD HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1013989656		33
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 STATISTICS</u>											
25	10.7	075	1,2,3	7	075	N/A	Patient Supplies (Square Feet)	0	43	43	
	10.7	080	1,2,3	7	080	N/A	Physical Therapy	194	263	457	
	10.7	081	1,2,3	7	081	N/A	Respiratory Therapy	0	22	22	
	10.7	082	1,2,3	7	082	N/A	Occupational Therapy	194	(111)	83	
	10.7	083	1,2,3	7	083	N/A	Speech Pathology	194	(152)	42	
	10.7	085	1,2,3	7	085	N/A	Pharmacy	0	48	48	
	10.7	105	1,2,3	7	105	N/A	Skilled Nursing Care	14,009	(1,113)	12,896	
	10.7	155	1,2,3	7	155	N/A	Social Services	265	(147)	118	
	10.7	160	1,2,3	7	160	N/A	Activities	265	147	412	
	10.7	175	1	7	175	N/A	Total Statistics - Capital - Square Feet	18,663	(1,000)	17,663	
	10.7	175	2	7	175	N/A	Total Statistics - Plant Operations - Square Feet	17,859	(1,000)	16,859	
	10.7	175	3	7	175	N/A	Total Statistics - Housekeeping - Square Feet	17,849	(1,000)	16,849	
							To include square feet statistics to agree with the filed Medicare cost report and for compliance with AB1629 requirements. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 W&I Code 14126.023 / CCR Title 22, Section 97019				

Provider Name							Fiscal Period		Provider NPI		Adjustments
INGLEWOOD HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1013989656		33
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>ADJUSTMENTS TO REPORTED PATIENT DAYS</u>											
26	4.1	70	6	1	12	N/A	Patient Days To adjust total patient days to agree with the provider's patient census reports. 42 CFR 413.20, 413.24, and 413.50 CMS Pub. 15-1, Sections 2205, 2300, and 2304	30,222	5	30,227	
27	4.1	70	2	1	15	N/A	Medi-Cal Days 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 June 30, 2012 Report Date: August 30, 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	20,792	(518)	20,274	

Provider Name							Fiscal Period		Provider NPI		Adjustments
INGLEWOOD HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1013989656		33
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>ADJUSTMENTS TO OTHER MATTERS</u>											
28	N/A	N/A	N/A	1	14	N/A	Overpayments	\$0			
							To recover outstanding Medi-Cal credit balances due to insufficient documentation overpayment was returned to State. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761 and 51458.1		\$53,859		
29							To recover Medi-Cal share of cost overpayments due to insufficient documentation. 42 CFR 413.20, 413.24, and 431.107 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Section 51476 / W&I Code 14124.2(b)		52,584		
30							To recover Medi-Cal share of cost overpayments due to lack of documentation. 42 CFR 413.20, 413.24, and 431.107 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Section 51476 / W&I Code 14124.2(b)		38,257		
31							To recover outstanding Medi-Cal credit balances due to lack of documentation overpayment was returned to State. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761 and 51458.1		14,857		
32							To recover Medi-Cal overpayments because the Share of Cost was not properly deducted from the amount billed. 42 CFR 413.5 and 413.20 / CMS Pub. 15-1, Sections 2300 and 2409 CCR, Title 22, Sections 50786 and 51458.1		8,070		
33							To recover Medi-Cal share of cost overpayments due to insufficient documentation. 42 CFR 413.20, 413.24, and 431.107 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Section 51476 / W&I Code 14124.2(b)		2,381		
									\$170,008	\$170,008	