

**REPORT
ON THE
RATE SETTING AUDIT**

**LAWNDALE CARE CENTER
LAWNDALE, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1376840074**

**FISCAL PERIOD ENDED
DECEMBER 31, 2011**

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

**Section Chief: Maria Delgado
Audit Supervisor: Deborah Lee
Auditor: Angela Guan**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

May 31, 2013

David Hibarger, Administrator
Lawndale Care Center
15100 South Prairie Avenue
Lawndale, CA 90260

LAWNDALE CARE CENTER
NATIONAL PROVIDER IDENTIFIER (NPI): 1376840074
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, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

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

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules
2. Audit adjustments that include a summary of the total due the State in the amount of \$97,952, 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.

David Hibarger
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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 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:

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

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

United States Postal Service (USPS)

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

Courier (UPS, FedEx, etc.)

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

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

If you have questions regarding this report, you may call the Audits Section—Gardena at (310) 516-4757.

Original Signed By:

Maria Delgado, Chief
Audits Section—Gardena
Financial Audits Branch

David Hibarger
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Certified

cc: Danielle Gwynn
Cost Report Preparer
Axiom Healthcare Group
572 West 37th Street
San Pedro, CA 90731

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
LAWNDALE CARE CENTER

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

Provider NPI:
1376840074

OSHPD Facility No.:
206190601

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	\$ 1,088,167	\$ 64.90
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 384,979	\$ 22.96
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 455,751	\$ 27.18
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 316,250	\$ 18.86
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 25,290	\$ 1.51
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 10,575	\$ 0.63
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 24,923	\$ 1.49
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 154,502	\$ 9.22
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 384,798	\$ 22.95
11	Cost of Routine Service/Audited Total Costs	\$ 2,853,884.00	\$ 2,845,234	\$ 169.70
12	Total Patient Days (Adj 7)	16,744	16,766	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 170.44	\$ 169.70	
14	Overpayments (Adj 9)	\$ 0	\$ (97,952)	
15	Medi-Cal Days (Adj 8)	9,641	7,912	
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:
LAWNDALE CARE CENTER

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

Provider NPI:
1376840074

OSHPD Facility No.:
206190601

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)	\$	\$ 0	
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:
LAWNDALE CARE CENTER

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

Provider NPI:
1376840074

OSHPD Facility No.:
206190601

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs	Activities	Total
			155	160	
	GENERAL SERVICES				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 16,808	\$ 16,808		
160	Activities	29,447		\$ 29,447	
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	343,562	0	0	343,562
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	296,714	0	0	296,714
083	Speech Pathology	14,755	0	0	14,755
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	1,041,912	16,808	29,447	1,088,167 *
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	\$ 1,743,198	\$ 16,808	\$ 29,447	\$ 1,743,198

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
LAWNDALE CARE CENTER

Provider NPI:
1376840074

OSHPD Facility Number:
206190601

Fiscal Period:
MARCH 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	\$ 30,023	\$ 30,023										
010	Housekeeping	59,652	196	\$ 59,848									
060	Laundry and Linen	41,099	595	1,194	\$ 42,889								
065	Dietary	159,054	5,584	11,204	0	\$ 175,842							
155	Social Services	N/A	68	136	0	0	\$ 203						
160	Activities	N/A	68	136	0	0	0	\$ 203					
165	Administration	N/A	1,786	3,583	0	0	0	0	\$ 5,369	\$ 5,369			
166	Medical Records	26,275	487	977	0	0	0	0	27,739		\$ 27,739		
170	Inservice Education - Nursing	89,141	284	570	0	0	0	0	\$ 89,995				
ANCILLARY SERVICES													
075	Patient Supplies		1,201	2,409	0	0	0	0	0	3,610	69	359	\$ 4,038
077	Specialized Support Surfaces		690	1,384	0	0	0	0	0	2,074	35	183	2,293
080	Physical Therapy		331	665	0	0	0	0	0	997	623	3,220	4,839
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		291	584	0	0	0	0	0	874	538	2,782	4,195
083	Speech Pathology		64	129	0	0	0	0	0	193	29	148	370
085	Pharmacy		338	679	0	0	0	0	0	1,017	83	428	1,528
090	Laboratory		0	0	0	0	0	0	0	0	24	124	148
095	Home Health Services		0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services		846	1,697	0	0	0	0	0	2,542	50	259	2,851
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		17,195	34,501	42,889	175,842	203	203	89,995	360,829	3,916	20,234	384,979
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	0	0	0	0	0	0	0	0	2	3
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 405,244	\$ 30,023	\$ 59,848	\$ 42,889	\$ 175,842	\$ 203	\$ 203	\$ 89,995	\$ 372,136	\$ 5,369	\$ 27,739	\$ 405,244

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
LAWNDALE CARE CENTER

Provider NPI:
1376840074

OSHPD Facility Number:
206190601

Fiscal Period:
MARCH 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	\$ 161,886	\$ 161,886										
010	Housekeeping	8,531	1,058	\$ 9,589									
060	Laundry and Linen	6,634	3,210	191	\$ 10,035								
065	Dietary	93,552	30,109	1,795	0	\$ 125,456							
155	Social Services	480	365	22	0	0	\$ 866						
160	Activities	367	365	22	0	0	0	\$ 753					
165	Administration	N/A	9,629	574	0	0	0	0		\$ 10,203	\$ 10,203		
166	Medical Records	12,862	2,626	157	0	0	0	0		15,645		\$ 15,645	
170	Inservice Education - Nursing	0	1,532	91	0	0	0	0	\$ 1,623				
ANCILLARY SERVICES													
075	Patient Supplies	12,511	6,474	386	0	0	0	0	0	19,371	132	202	\$ 19,705
077	Specialized Support Surfaces	4,694	3,720	222	0	0	0	0	0	8,636	67	103	8,807
080	Physical Therapy	0	1,787	107	0	0	0	0	0	1,894	1,184	1,816	4,894
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	0	1,568	94	0	0	0	0	0	1,662	1,023	1,569	4,254
083	Speech Pathology	0	346	21	0	0	0	0	0	367	55	84	505
085	Pharmacy	39,192	1,824	109	0	0	0	0	0	41,124	158	242	41,523
090	Laboratory	13,511	0	0	0	0	0	0	0	13,511	46	70	13,627
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	9,478	4,559	272	0	0	0	0	0	14,309	95	146	14,550
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	199,920	92,715	5,528	10,035	125,456	866	753	1,623	436,896	7,442	11,412	455,751
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	250	0	0	0	0	0	0	0	250	1	1	252
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 563,868	\$ 161,886	\$ 9,589	\$ 10,035	\$ 125,456	\$ 866	\$ 753	\$ 1,623	\$ 538,020	\$ 10,203	\$ 15,645	\$ 563,868

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
LAWNDALE CARE CENTER

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

Provider NPI:
1376840074

OSHPD Facility Number:
206190601

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)	\$ 370,623	93%							
	Property Tax (line 40)	29,638	7%	\$ 400,261						
005	Plant Operations and Maintenance			13,338	\$ 13,338					
010	Housekeeping			2,528	87	\$ 2,615				
060	Laundry and Linen			7,671	264	52	\$ 7,988			
065	Dietary			71,962	2,481	490	0	\$ 74,933		
155	Social Services			872	30	6	0	0	\$ 908	
160	Activities			872	30	6	0	0	0	\$ 908
165	Administration			23,014	793	157	0	0	0	0
166	Medical Records			6,277	216	43	0	0	0	0
170	Inservice Education - Nursing			3,661	126	25	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			15,473	533	105	0	0	0	0
077	Specialized Support Surfaces			8,892	307	60	0	0	0	0
080	Physical Therapy			4,272	147	29	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			3,748	129	26	0	0	0	0
083	Speech Pathology			828	29	6	0	0	0	0
085	Pharmacy			4,359	150	30	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			10,897	376	74	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			221,597	7,639	1,508	7,988	74,933	908	908
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	0	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 400,261	100%	\$ 400,261	\$ 13,338	\$ 2,615	\$ 7,988	\$ 74,933	\$ 908	\$ 908

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
LAWNDALE CARE CENTER

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

Provider NPI:
1376840074

OSHPD Facility Number:
206190601

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 93% Of Total	Property Tax 7% Of Total
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 370,623	93%							
	Property Tax (line 40)	29,638	7%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 23,964	\$ 23,964				
166	Medical Records				6,536		\$ 6,536			
170	Inservice Education - Nursing			\$ 3,812						
ANCILLARY SERVICES										
075	Patient Supplies			0	16,112	310	85	\$ 16,507	\$ 15,284	\$ 1,222
077	Specialized Support Surfaces			0	9,259	158	43	9,460	8,760	701
080	Physical Therapy			0	4,448	2,782	759	7,988	7,397	591
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	3,903	2,403	655	6,962	6,446	515
083	Speech Pathology			0	862	128	35	1,026	950	76
085	Pharmacy			0	4,539	370	101	5,010	4,639	371
090	Laboratory			0	0	107	29	136	126	10
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	11,347	224	61	11,631	10,770	861
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			3,812	319,292	17,480	4,767	341,540	316,250	25,290 *
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	0	2	1	3	2	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 400,261	100%	\$ 3,812	\$ 369,761	\$ 23,964	\$ 6,536	\$ 400,261	\$ 370,623	\$ 29,638

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
LAWNDALE CARE CENTER

Provider NPI:
1376840074

OSHPD Facility Number:
206190601

Fiscal Period:
MARCH 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. 67% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 4% of Total	Quality Assur. Fees 27% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 16,177												
055	Interest - Other	40,586												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	470,762												
	Total Costs Allocable as Administration	527,525	67%											
167	CDPH Licensing Fees	14,497	2%											
168	Professional Liability Insurance	34,167	4%											
169	Quality Assurance Fees	211,809	27%											
174	Caregiver Training	0	0%											
	Total	787,998	100%						\$ 787,998					
ANCILLARY SERVICES														
075	Patient Supplies			\$ -	\$ 3,610	\$ 19,371	\$ 16,112	\$ 39,093	10,190	\$ 6,822	\$ 187	\$ 442	\$ 2,739	\$ -
077	Specialized Support Surfaces			0	2,074	8,636	9,259	19,969	5,205	3,485	96	226	1,399	0
080	Physical Therapy			343,562	997	1,894	4,448	350,900	91,465	61,231	1,683	3,966	24,585	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			296,714	874	1,662	3,903	303,154	79,019	52,899	1,454	3,426	21,240	0
083	Speech Pathology			14,755	193	367	862	16,178	4,217	2,823	78	183	1,133	0
085	Pharmacy			0	1,017	41,124	4,539	46,680	12,167	8,145	224	528	3,271	0
090	Laboratory			0	0	13,511	0	13,511	3,522	2,358	65	153	947	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	2,542	14,309	11,347	28,198	7,350	4,920	135	319	1,976	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			1,088,167	360,829	436,896	319,292	2,205,184	574,798	384,798	10,575	24,923	154,502	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	0	250	0	250	65	44	1	3	18	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 787,998		\$ 1,743,198	\$ 372,136	\$ 538,020	\$ 369,761	\$ 3,023,116	\$ 787,998					
	Total Administrative Costs							\$ 787,998		\$ 527,525	\$ 14,497	\$ 34,167	\$ 211,809	\$ -
	Unit Cost Multiplier							0.26065757						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 33,108	\$ 25,848	\$ 30,500	\$ 89,455							
	TOTAL FACILITY COSTS							\$ 3,900,569						

*(To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
LAWDALE CARE CENTER

Provider NPI:
1376840074

OSHPD Facility Number:
206190601

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS	Plant Ops (SQ FT) 5	Hskpng (SQ FT) 10	Laundry (LBS) 60	Dietary (MEALS) 65	Soc Srvs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	Inserv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
		(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)		
	GENERAL SERVICES										
005	Plant Operations and Maintenance	306									
010	Housekeeping	58	58								
060	Laundry and Linen	176	176	176							
065	Dietary	1,651	1,651	1,651							
155	Social Services	20	20	20							
160	Activities	20	20	20							
165	Administration	528	528	528							
166	Medical Records	144	144	144							
170	Inservice Education - Nursing	84	84	84							
	ANCILLARY SERVICES										
075	Patient Supplies	355	355	355						39,093	39,093
077	Specialized Support Surfaces	204	204	204						19,969	19,969
080	Physical Therapy	98	98	98						350,900	350,900
081	Respiratory Therapy									0	0
082	Occupational Therapy	86	86	86						303,154	303,154
083	Speech Pathology	19	19	19						16,178	16,178
085	Pharmacy	100	100	100						46,680	46,680
090	Laboratory									13,511	13,511
095	Home Health Services									0	0
100	Other Ancillary Services	250	250	250						28,198	28,198
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	5,084	5,084	5,084	160,900	48,270	1,241,832	1,241,832	1,241,832	2,205,184	2,205,184
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									250	250
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	9,183	8,877	8,819	160,900	48,270	1,241,832	1,241,832	1,241,832	3,023,116	3,023,116
	TOTAL DIRECT SALARIES COSTS - SCH. 2						\$ 16,808	\$ 29,447			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.013534842	0.023712547			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		\$ 30,023	\$ 59,848	\$ 42,889	\$ 175,842	\$ 203	\$ 89,995	\$ 5,369	\$ 27,739	
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		3.38211107	6.78627537	0.26655461	3.64288390	0.00016376	0.00016376	0.07246966	0.00177595	0.00917572
	TOTAL INDIRECT OTHER COSTS - SCH. 4		\$ 161,886	\$ 9,589	\$ 10,035	\$ 125,456	\$ 866	\$ 753	\$ 1,623	\$ 10,203	\$ 15,645
	UNIT COST MULTIPLIER (INDIRECT OTHER)		18.23656641	1.08727983	0.06236791	2.59904019	0.00069774	0.00060675	0.00130710	0.00337499	0.00517500
	TOTAL CAPITAL COSTS - SCH. 5	\$ 400,261	\$ 13,338	\$ 2,615	\$ 7,988	\$ 74,933	\$ 908	\$ 908	\$ 3,812	\$ 23,964	\$ 6,536
	UNIT COST MULTIPLIER (CAPITAL COSTS)	43.58717195	1.50249799	0.29654166	0.04964558	1.55236452	0.00073096	0.00073096	0.00307001	0.00792690	0.00216188

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
LAWNDALE CARE CENTER

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

Provider NPI:
1376840074

OSHPD Facility Number:
206190601

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	\$ 25,065	\$ 0	\$ 25,065	(Sch 3)
005	.20-.39	Fringe Benefits	6200	4,958	0	4,958	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	161,962	(76)	161,886	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 191,985	\$ (76)	\$ 191,909	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 49,056	\$ 0	\$ 49,056	(Sch 3)
010	.20-.39	Fringe Benefits	6300	10,596	0	10,596	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	8,531	0	8,531	(Sch 4)
010		Housekeeping - Total	6300	\$ 68,183	\$ 0	\$ 68,183	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130		0	0	(Sch 5)
025		Depreciation: Equipment	7140	98	0	98	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	354,001	16,524	370,525	(Sch 5)
040		Property Taxes	7300	35,923	(6,285)	29,638	(Sch 5)
045		Property Insurance	7400	16,177	0	16,177	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	\$ 40,586	\$ 0	\$ 40,586	(Sch 6)
057		Subtotal 005 - 055		\$ 706,953	\$ 10,163	\$ 717,116	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 34,068	\$ 0	\$ 34,068	(Sch 3)
060	.20-.39	Fringe Benefits	6400	7,031	0	7,031	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	6,634	0	6,634	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 47,733	\$ 0	\$ 47,733	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 133,184	\$ 0	\$ 133,184	(Sch 3)
065	.20-.39	Fringe Benefits	6500	25,870	0	25,870	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	93,552	0	93,552	(Sch 4)
065		Dietary - Total	6500	\$ 252,606	\$ 0	\$ 252,606	
070		Provision for Bad Debts	7700	\$	0	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$ 0	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100	0	0	0	(Sch 2)
075	.79	Agency Staff	8100	0	0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	12,511	0	12,511	(Sch 4)
075		Patient Supplies - Total	8100	\$ 12,511	\$ 0	\$ 12,511	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	\$ 0	\$ 0	\$ 0	N/A
077	.20-.39	Fringe Benefits	8150	0	0	0	N/A
077	.79	Agency Staff	8150	0	0	0	N/A
077	.40-.99	Other - Nonlabor	8150	4,694	0	4,694	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 4,694	\$ 0	\$ 4,694	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
LAWNDALE CARE CENTER

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

Provider NPI:
1376840074

OSHPD Facility Number:
206190601

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
080		Physical Therapy					
080	.01-.19	Salaries and Wages	8200	\$ 0	\$ 0	\$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200	0	0	0	(Sch 2)
080	.79	Agency Staff	8200	343,562	0	343,562	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	0	0	0	(Sch 4)
080		Physical Therapy - Total	8200	\$ 343,562	\$ 0	\$ 343,562	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$	\$ 0	\$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220		0	0	(Sch 2)
081	.79	Agency Staff	8220		0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220		0	0	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$ 0	\$ 0	\$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250	0	0	0	(Sch 2)
082	.79	Agency Staff	8250	296,714	0	296,714	(Sch 2)
082	.40-.99	Other - Nonlabor	8250		0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 296,714	\$ 0	\$ 296,714	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$ 0	\$ 0	\$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280	0	0	0	(Sch 2)
083	.79	Agency Staff	8280	14,755	0	14,755	(Sch 2)
083	.40-.99	Other - Nonlabor	8280		0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 14,755	\$ 0	\$ 14,755	
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	39,192	0	39,192	(Sch 4)
085		Pharmacy - Total	8300	\$ 39,192	\$ 0	\$ 39,192	
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	13,511	0	13,511	(Sch 4)
090		Laboratory - Total	8400	\$ 13,511	\$ 0	\$ 13,511	
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	\$	\$ 0	\$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800		0	0	(Sch 2)
095	.79	Agency Staff	8800		0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800		0	0	(Sch 4)
095		Home Health Services - Total	8800	\$ 0	\$ 0	\$ 0	
100		Other Ancillary Services					
100	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0	(Sch 2)
100	.20-.39	Fringe Benefits	8900		0	0	(Sch 2)
100	.79	Agency Staff	8900		0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	9,478	0	9,478	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 9,478	\$ 0	\$ 9,478	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
LAWNDALE CARE CENTER

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

Provider NPI:
1376840074

OSHPD Facility Number:
206190601

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		\$ 734,417	\$ 0	\$ 734,417	
105		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 870,821	\$ 0	\$ 870,821	(Sch 2)
105	.20-.39	Fringe Benefits	6110	171,091	0	171,091	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	199,920	0	199,920	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 1,241,832	\$ 0	\$ 1,241,832	
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:
LAWNDALE CARE CENTER

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

Provider NPI:
1376840074

OSHPD Facility Number:
206190601

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	250	0	250	(Sch 4)
140		Beauty and Barber - Total	8900	\$ 250	\$ 0	\$ 250	
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		\$ 1,242,082	\$ 0	\$ 1,242,082	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	\$ 15,273	\$ 0	\$ 15,273	(Sch 2)
155	.20-.39	Fringe Benefits	6600	1,535	0	1,535	(Sch 2)
155	.49	Agency Staff	6600	0	0	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600	480	0	480	(Sch 4)
155		Social Services - Total	6600	\$ 17,288	\$ 0	\$ 17,288	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
LAWNDALE CARE CENTER

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

Provider NPI:
1376840074

OSHPD Facility Number:
206190601

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	\$ 27,697	\$ 0	\$ 27,697	(Sch 2)
160	.20-.39	Fringe Benefits	6700	1,750	0	1,750	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	367	0	367	(Sch 4)
160		Activities - Total	6700	\$ 29,814	\$ 0	\$ 29,814	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 174,069	\$ 0	\$ 174,069	(Sch 6)
165	.20-.39	Fringe Benefits	6900	46,343	0	46,343	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	288,918	(38,568)	250,350	(Sch 6)
165		Administration - Total	6900	\$ 509,330	\$ (38,568)	\$ 470,762	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 21,911	\$ 0	\$ 21,911	(Sch 3)
166	.20-.39	Fringe Benefits	6900	4,364	0	4,364	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	12,862	0	12,862	(Sch 4)
166		Medical Records - Total	6900	\$ 39,137	\$ 0	\$ 39,137	
167		CDPH Licensing Fees	6900	\$ 14,497	\$ 0	\$ 14,497	(Sch 6)
168		Professional Liability Insurance	6900	\$ 31,203	\$ 2,964	\$ 34,167	(Sch 6)
169		Quality Assurance Fees	6900	\$ 211,809	\$ 0	\$ 211,809	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 75,855	\$ 0	\$ 75,855	(Sch 3)
170	.20-.39	Fringe Benefits	6800	13,286	0	13,286	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800		0	0	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 89,141	\$ 0	\$ 89,141	
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		\$ 942,219	\$ (35,604)	\$ 906,615	
200		Total		\$ 3,926,010	\$ (25,441)	\$ 3,900,569	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 38,789	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name:
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Provider NPI:
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OSHPD Facility Number:
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Fiscal Period:
MARCH 1, 2011 THROUGH DECEMBER 31, 2011

Line No.	Sub No.	TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
005	1	Plant Operations and Maintenance - Salaries and Wages	0							
005	2	Plant Operations and Maintenance - Fringe Benefits	0							
005	3	Plant Operations and Maintenance - Agency Staff	0							
005	4	Plant Operations and Maintenance - Other - Nonlabor	(76)	(76)						
010	1	Housekeeping - Salaries and Wages	0							
010	2	Housekeeping - Fringe Benefits	0							
010	3	Housekeeping - Agency Staff	0							
010	4	Housekeeping - Other - Nonlabor	0							
015	4	Depreciation: Buildings and Improvements	0							
020	4	Depreciation: Leasehold Improvements	0							
025	4	Depreciation: Equipment	0							
030	4	Depreciation and Amortization - Other	0							
035	4	Leases and Rentals	16,524	16,524						
040	4	Property Taxes	(6,285)		(6,285)					
045	4	Property Insurance	0							
050	4	Interest - Property, Plant, and Equipment	0							
055	4	Interest - Other	0							
060	1	Laundry and Linen - Salaries and Wages	0							
060	2	Laundry and Linen - Fringe Benefits	0							
060	3	Laundry and Linen - Agency Staff	0							
060	4	Laundry and Linen - Other - Nonlabor	0							
065	1	Dietary - Salaries and Wages	0							
065	2	Dietary - Fringe Benefits	0							
065	3	Dietary - Agency Staff	0							
065	4	Dietary - Other - Nonlabor	0							
070	4	Provision for Bad Debts	0							
075	1	Patient Supplies - Salaries and Wages	0							
075	2	Patient Supplies - Fringe Benefits	0							
075	3	Patient Supplies - Agency Staff	0							
075	4	Patient Supplies - Other - Nonlabor	0							
077	1	Specialized Support Surfaces - Salaries and Wages	0							
077	2	Specialized Support Surfaces - Fringe Benefits	0							
077	3	Specialized Support Surfaces - Agency Staff	0							
077	4	Specialized Support Surfaces - Other - Nonlabor	0							
080	1	Physical Therapy - Salaries and Wages	0							
080	2	Physical Therapy - Fringe Benefits	0							
080	3	Physical Therapy - Agency Staff	0							
080	4	Physical Therapy - Other - Nonlabor	0							
081	1	Respiratory Therapy - Salaries and Wages	0							
081	2	Respiratory Therapy - Fringe Benefits	0							
081	3	Respiratory Therapy - Agency Staff	0							
081	4	Respiratory Therapy - Other - Nonlabor	0							
082	1	Occupational Therapy - Salaries and Wages	0							
082	2	Occupational Therapy - Fringe Benefits	0							
082	3	Occupational Therapy - Agency Staff	0							
082	4	Occupational Therapy - Other - Nonlabor	0							
083	1	Speech Pathology - Salaries and Wages	0							
083	2	Speech Pathology - Fringe Benefits	0							
083	3	Speech Pathology - Agency Staff	0							

Provider Name:
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Fiscal Period:
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Line No.	Sub No.	TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
083	4	Speech Pathology - Other - Nonlabor	0							
085	1	Pharmacy - Salaries and Wages	0							
085	2	Pharmacy - Fringe Benefits	0							
085	3	Pharmacy - Agency Staff	0							
085	4	Pharmacy - Other - Nonlabor	0							
090	1	Laboratory - Salaries and Wages	0							
090	2	Laboratory - Fringe Benefits	0							
090	3	Laboratory - Agency Staff	0							
090	4	Laboratory - Other - Nonlabor	0							
095	1	Home Health Services - Salaries and Wages	0							
095	2	Home Health Services - Fringe Benefits	0							
095	3	Home Health Services - Agency Staff	0							
095	4	Home Health Services - Other - Nonlabor	0							
100	1	Other Ancillary Services - Salaries and Wages	0							
100	2	Other Ancillary Services - Fringe Benefits	0							
100	3	Other Ancillary Services - Agency Staff	0							
100	4	Other Ancillary Services - Other - Nonlabor	0							
101	1	Subacute Care Ancillary Services - Salaries and Wages	0							
101	2	Subacute Care Ancillary Services - Fringe Benefits	0							
101	3	Subacute Care Ancillary Services - Agency Staff	0							
101	4	Subacute Care Ancillary Services - Other - Nonlabor	0							
102	1	Subacute Pediatric Ancillary Services - Salaries and Wages	0							
102	2	Subacute Pediatric Ancillary Services - Fringe Benefits	0							
102	3	Subacute Pediatric Ancillary Services - Agency Staff	0							
102	4	Subacute Pediatric Ancillary Services - Other - Nonlabor	0							
105	1	Skilled Nursing Care - Salaries and Wages	0							
105	2	Skilled Nursing Care - Fringe Benefits	0							
105	3	Skilled Nursing Care - Agency Staff	0							
105	4	Skilled Nursing Care - Other - Nonlabor	0							
110	1	Intermediate Care - Salaries and Wages	0							
110	2	Intermediate Care - Fringe Benefits	0							
110	3	Intermediate Care - Agency Staff	0							
110	4	Intermediate Care - Other - Nonlabor	0							
115	1	Mentally Disordered Care - Salaries and Wages	0							
115	2	Mentally Disordered Care - Fringe Benefits	0							
115	3	Mentally Disordered Care - Agency Staff	0							
115	4	Mentally Disordered Care - Other - Nonlabor	0							
120	1	Developmentally Disabled Care - Salaries and Wages	0							
120	2	Developmentally Disabled Care - Fringe Benefits	0							
120	3	Developmentally Disabled Care - Agency Staff	0							
120	4	Developmentally Disabled Care - Other - Nonlabor	0							
125	1	Subacute Care - Salaries and Wages	0							
125	2	Subacute Care - Fringe Benefits	0							
125	3	Subacute Care - Agency Staff	0							
125	4	Subacute Care - Other - Nonlabor	0							
126	1	Subacute Care - Pediatric - Salaries and Wages	0							
126	2	Subacute Care - Pediatric - Fringe Benefits	0							
126	3	Subacute Care - Pediatric - Agency Staff	0							
126	4	Subacute Care - Pediatric - Other - Nonlabor	0							

Provider Name:
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Line No.	Sub No.	Description	TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
174	3	Caregiver Training - Agency Staff	0								
174	4	Caregiver Training - Other - Nonlabor	0								
200		Total	(\$25,441) (To Sch 8)	0	(6,285)	2,964	(21,000)	(1,120)	0	0	0

Provider Name							Fiscal Period			Provider NPI		Adjustments
LAWNDALE CARE CENTER							MARCH 1, 2011 THROUGH DECEMBER 31, 2011			1376840074		9
Report References												
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
							<u>MEMORANDUM ADJUSTMENT</u>					
1	Not Reported			8	210		Total Facility Group Health Insurance To identify group health insurance in the audit for informational purposes only 42 CFR 413.20 and 413.24 CMS Pub 15-1, Sections 2300 and 2304			\$0	\$38,789	\$38,789

Provider Name							Fiscal Period	Provider NPI		Adjustments
LAWNDALE CARE CENTER							MARCH 1, 2011 THROUGH DECEMBER 31, 2011	1376840074		9
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>RECLASSIFICATION OF REPORTED COSTS</u>										
2	10.5	35	4	8A-1	35	4	Leases and Rentals	\$354,001	\$16,524	\$370,525
	10.5	5	4	8A-1	5	4	Plant Operations and Maintenance - Other - Nonlabor	161,962	(76)	161,886
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	288,918	(16,448)	272,470 *
							To reclassify equipment rental expenses to the appropriate cost center for proper cost determination.			
							42 CFR 413.20 and 413.24			
							CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8			

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
LAWNDALE CARE CENTER							MARCH 1, 2011 THROUGH DECEMBER 31, 2011	1376840074		9
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
ADJUSTMENTS TO REPORTED COSTS										
3	10.5	040	4	8A-1	040	4	Property Taxes To adjust the reported property tax expense to agree with the provider's invoices. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$35,923	(\$6,285)	\$29,638
4	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance To adjust the reported liability insurance expense to agree with provider's invoice. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$31,203	\$2,964	\$34,167
5	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To eliminate I/C administration services fee expense from a related organization. 42 CFR 413.17, 413.134(h), 413.20 and 413.24 CMS Pub. 15-1, Sections 1000, 2300 and 2304	* \$272,470	(\$21,000)	\$251,470 *
6	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To eliminate legal fees associated with California Department of Public Health or California Department of Health Care Services citation and penalties W&I Code 14126.023(a)(5)(B)(i)	* \$251,470	(\$1,120)	\$250,350

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
LAWNDALE CARE CENTER							MARCH 1, 2011 THROUGH DECEMBER 31, 2011	1376840074		9
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.				
ADJUSTMENTS TO REPORTED PATIENT DAYS										
7	4.1	5	6	1	12	Total 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	16,744	22	16,766	
8	4.1	5	2	1	15	Medi-Cal Patient Days To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: March 1, 2011 through December 31, 2011 Payment Period: March 1, 2011 through April 30, 2013 Report Date: May 1, 2013 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408 CCR, Title 22, Section 51541	9,641	(1,729)	7,912	

Provider Name							Fiscal Period			Provider NPI		Adjustments
LAWNDALE CARE CENTER							MARCH 1, 2011 THROUGH DECEMBER 31, 2011			1376840074		9
Report References												
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
<u>ADJUSTMENT TO OTHER MATTERS</u>												
9	Not Reported			1	14		Overpayments			\$0	\$97,952	\$97,952
							To recover outstanding Medi-Cal Credit Balances. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Section 2300 and 2304 CCR, Title 22, Sections 50761 and 51458.1					