

**REPORT
ON THE
RATE SETTING AUDIT**

**REHABILITATION CENTER OF SANTA MONICA
SANTA MONICA, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1083687560**

**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: Valentina Lukovtseva, Kristin Bone, Doug Evans, and Phil Perrone**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

June 27, 2013

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

REHABILITATION CENTER OF SANTA MONICA
NATIONAL PROVIDER IDENTIFIER (NPI) 1083687560
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 \$188,780, 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.

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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.

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If you have questions regarding this report, you may call the Audits Section—
Sacramento at (916) 650-6994.

Original Signed By

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

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
REHABILITATION CENTER OF SANTA MONICA

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

Provider NPI:
1083687560

OSHPD Facility No.:
206190613

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	\$ 4,214,362	\$ 96.10
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 920,774	\$ 21.00
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 1,023,236	\$ 23.33
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 916,909	\$ 20.91
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 51,879	\$ 1.18
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 24,935	\$ 0.57
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 73,703	\$ 1.68
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 440,521	\$ 10.04
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 1,046,996	\$ 23.87
11	Cost of Routine Service/Audited Total Costs	\$ 9,267,026.00	\$ 8,713,313	\$ 198.68
12	Total Patient Days (Adj)	43,855	43,855	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 211.31	\$ 198.68	
14	Overpayments (Adj 25-31)	\$ 0	\$ 188,780	
15	Medi-Cal Days (Adj 24)	28,184	28,018	
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:
REHABILITATION CENTER OF SANTA MONICA

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

Provider NPI:
1083687560

OSHPD Facility No.:
206190613

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:
REHABILITATION CENTER OF SANTA MONICA

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

Provider NPI:
1083687560

OSHPD Facility No.:
206190613

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	\$ 104,152	\$ 104,152		
160	Activities	104,376		\$ 104,376	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
ANCILLARY SERVICES					
075	Patient Supplies	5,710	0	0	5,710
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	669,039	0	0	669,039
081	Respiratory Therapy	339	0	0	339
082	Occupational Therapy	451,468	0	0	451,468
083	Speech Pathology	115,306	0	0	115,306
085	Pharmacy	0	0	0	0
090	Laboratory	0	0	0	0
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	2,281	0	0	2,281
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	4,005,834	104,152	104,376	4,214,362 *
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	\$ 5,458,505	\$ 104,152	\$ 104,376	\$ 5,458,505

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
REHABILITATION CENTER OF SANTA MONICA

Provider NPI:
1083687560

OSHPD Facility Number:
206190613

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 30,387	\$ 30,387										
010	Housekeeping	250,914	2,501	\$ 253,415									
060	Laundry and Linen	103,023	101	917	\$ 104,041								
065	Dietary	394,271	3,060	27,806	0	\$ 425,136							
155	Social Services	N/A	134	1,218	0	0	\$ 1,352						
160	Activities	N/A	470	4,270	0	0	0	\$ 4,740					
165	Administration	N/A	1,620	14,719	0	0	0	0		\$ 16,339	\$ 16,339		
166	Medical Records	89,524	292	2,650	0	0	0	0		92,466		\$ 92,466	
170	Inservice Education - Nursing	101,205	0	0	0	0	0	0	\$ 101,205				
ANCILLARY SERVICES													
075	Patient Supplies		274	2,487	0	0	0	0	0	2,760	115	652	\$ 3,528
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	159	902	1,061
080	Physical Therapy		661	6,003	0	0	0	0	0	6,664	1,406	7,956	16,026
081	Respiratory Therapy		0	0	0	0	0	0	0	0	20	112	132
082	Occupational Therapy		509	4,622	0	0	0	0	0	5,130	1,080	6,110	12,320
083	Speech Pathology		95	867	0	0	0	0	0	962	211	1,196	2,370
085	Pharmacy		330	3,002	0	0	0	0	0	3,332	834	4,719	8,884
090	Laboratory		0	0	0	0	0	0	0	0	76	431	507
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	98	557	655
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		20,192	183,499	104,041	425,136	1,352	4,740	101,205	840,166	12,105	68,503	920,774 *
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		133	1,206	0	0	0	0	0	1,338	21	116	1,475
145	Other Nonreimbursable		17	151	0	0	0	0	0	167	214	1,211	1,593
	TOTAL	\$ 969,324	\$ 30,387	\$ 253,415	\$ 104,041	\$ 425,136	\$ 1,352	\$ 4,740	\$ 101,205	\$ 860,520	\$ 16,339	\$ 92,466	\$ 969,324

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
REHABILITATION CENTER OF SANTA MONICA

Provider NPI:
1083687560

OSHPD Facility Number:
206190613

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	\$ 387,799	\$ 387,799										
010	Housekeeping	29,703	31,923	\$ 61,626									
060	Laundry and Linen	24,142	1,287	223	\$ 25,652								
065	Dietary	380,932	39,048	6,762	0	\$ 426,742							
155	Social Services	1,728	1,711	296	0	0	\$ 3,735						
160	Activities	39,835	5,997	1,038	0	0	0	\$ 46,870					
165	Administration	N/A	20,670	3,579	0	0	0	0		\$ 24,250	\$ 24,250		
166	Medical Records	12,711	3,721	644	0	0	0	0		17,077		\$ 17,077	
170	Inservice Education - Nursing	0	0	0	0	0	0	0	\$ -				
ANCILLARY SERVICES													
075	Patient Supplies	43,273	3,492	605	0	0	0	0	0	47,370	171	120	\$ 47,661
077	Specialized Support Surfaces	91,670	0	0	0	0	0	0	0	91,670	237	167	92,073
080	Physical Therapy	97,764	8,430	1,460	0	0	0	0	0	107,654	2,087	1,469	111,210
081	Respiratory Therapy	11,068	0	0	0	0	0	0	0	11,068	29	21	11,118
082	Occupational Therapy	137,324	6,490	1,124	0	0	0	0	0	144,938	1,602	1,128	147,669
083	Speech Pathology	238	1,217	211	0	0	0	0	0	1,666	314	221	2,200
085	Pharmacy	458,653	4,215	730	0	0	0	0	0	463,598	1,237	871	465,707
090	Laboratory	43,762	0	0	0	0	0	0	0	43,762	113	80	43,954
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	54,285	0	0	0	0	0	0	0	54,285	146	103	54,534
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	187,304	257,692	44,624	25,652	426,742	3,735	46,870	0	992,619	17,966	12,651	1,023,236 *
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	3,405	1,693	293	0	0	0	0	0	5,391	30	21	5,443
145	Other Nonreimbursable	122,047	212	37	0	0	0	0	0	122,295	318	224	122,837
	TOTAL	\$ 2,127,643	\$ 387,799	\$ 61,626	\$ 25,652	\$ 426,742	\$ 3,735	\$ 46,870	\$ -	\$ 2,086,316	\$ 24,250	\$ 17,077	\$ 2,127,643

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
REHABILITATION CENTER OF SANTA MONICA

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

Provider NPI:
1083687560

OSHPD Facility Number:
206190613

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)	\$ 1,007,723	95%							
	Property Tax (line 40)	57,017	5%	\$ 1,064,740						
005	Plant Operations and Maintenance			35,934	\$ 35,934					
010	Housekeeping			84,689	2,958	\$ 87,647				
060	Laundry and Linen			3,416	119	317	\$ 3,852			
065	Dietary			103,592	3,618	9,617	0	\$ 116,827		
155	Social Services			4,539	159	421	0	0	\$ 5,118	
160	Activities			15,908	556	1,477	0	0	0	\$ 17,941
165	Administration			54,837	1,915	5,091	0	0	0	0
166	Medical Records			9,873	345	917	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
	ANCILLARY SERVICES									
075	Patient Supplies			9,264	324	860	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			22,365	781	2,076	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			17,219	601	1,598	0	0	0	0
083	Speech Pathology			3,228	113	300	0	0	0	0
085	Pharmacy			11,183	391	1,038	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			683,640	23,878	63,466	3,852	116,827	5,118	17,941
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			4,492	157	417	0	0	0	0
145	Other Nonreimbursable			561	20	52	0	0	0	0
	TOTAL	\$ 1,064,740	100%	\$ 1,064,740	\$ 35,934	\$ 87,647	\$ 3,852	\$ 116,827	\$ 5,118	\$ 17,941

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
REHABILITATION CENTER OF SANTA MONICA

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

Provider NPI:
1083687560

OSHPD Facility Number:
206190613

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	Capital Related 95% Of Total	Property Tax 5% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 1,007,723	95%							
	Property Tax (line 40)	57,017	5%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 61,843	\$ 61,843				
166	Medical Records				11,134		\$ 11,134			
170	Inservice Education - Nursing			\$ -						
	ANCILLARY SERVICES									
075	Patient Supplies			0	10,448	436	79	\$ 10,963	\$ 10,376	\$ 587
077	Specialized Support Surfaces			0	0	603	109	712	674	38
080	Physical Therapy			0	25,223	5,321	958	31,502	29,815	1,687
081	Respiratory Therapy			0	0	75	14	89	84	5
082	Occupational Therapy			0	19,418	4,087	736	24,241	22,943	1,298
083	Speech Pathology			0	3,641	800	144	4,585	4,340	246
085	Pharmacy			0	12,611	3,156	568	16,335	15,461	875
090	Laboratory			0	0	288	52	340	322	18
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	372	67	439	416	24
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	914,722	45,817	8,249	968,788	916,909	51,879 *
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	5,066	78	14	5,157	4,881	276
145	Other Nonreimbursable			0	633	810	146	1,589	1,504	85
	TOTAL	\$ 1,064,740	100%	\$ -	\$ 991,763	\$ 61,843	\$ 11,134	\$ 1,064,740	\$ 1,007,723	\$ 57,017

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
REHABILITATION CENTER OF SANTA MONICA

Provider NPI:
1083687560

OSHPD Facility Number:
206190613

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. 66% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 5% of Total	Quality Assur. Fees 28% of Total	Caregiver Training 0% of Total
	GENERAL SERVICES													
045	Property Insurance	\$ 71,584												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,341,647												
	Total Costs Allocable as Administration	1,413,231	66%											
167	CDPH Licensing Fees	33,657	2%											
168	Professional Liability Insurance	99,484	5%											
169	Quality Assurance Fees	594,613	28%											
174	Caregiver Training	0	0%											
	Total	2,140,985	100%						\$ 2,140,985					
	ANCILLARY SERVICES													
075	Patient Supplies			\$ 5,710	\$ 2,760	\$ 47,370	\$ 10,448	\$ 66,288	15,103	\$ 9,969	\$ 237	\$ 702	\$ 4,194	\$ -
077	Specialized Support Surfaces			0	0	91,670	0	91,670	20,886	13,786	328	970	5,801	0
080	Physical Therapy			669,039	6,664	107,654	25,223	808,580	184,222	121,602	2,896	8,560	51,164	0
081	Respiratory Therapy			339	0	11,068	0	11,407	2,599	1,715	41	121	722	0
082	Occupational Therapy			451,468	5,130	144,938	19,418	620,955	141,475	93,385	2,224	6,574	39,292	0
083	Speech Pathology			115,306	962	1,666	3,641	121,575	27,699	18,284	435	1,287	7,693	0
085	Pharmacy			0	3,332	463,598	12,611	479,541	109,256	72,118	1,718	5,077	30,344	0
090	Laboratory			0	0	43,762	0	43,762	9,970	6,581	157	463	2,769	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			2,281	0	54,285	0	56,566	12,888	8,507	203	599	3,579	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			4,214,362	840,166	992,619	914,722	6,961,869	1,586,154	1,046,996	24,935	73,703	440,521	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	1,338	5,391	5,066	11,795	2,687	1,774	42	125	746	0
145	Other Nonreimbursable			0	167	122,295	633	123,096	28,045	18,512	441	1,303	7,789	0
	SUBTOTAL	\$ 2,140,985		\$ 5,458,505	\$ 860,520	\$ 2,086,316	\$ 991,763	\$ 9,397,104	\$ 2,140,985					
	Total Administrative Costs							\$ 2,140,985		\$ 1,413,231	\$ 33,657	\$ 99,484	\$ 594,613	\$ -
	Unit Cost Multiplier							0.22783456						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 108,804	\$ 41,327	\$ 72,977	\$ 223,108							
	TOTAL FACILITY COSTS							\$ 11,761,197						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name: REHABILITATION CENTER OF SANTA MONICA
 Provider NPI: 1083687560
 OSHPD Facility Number: 206190613
 Fiscal Period: JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 23)	Plant Ops (SQ FT) 5 (Adj 23)	Hskpng (SQ FT) 10 (Adj 23)	Laundry (LBS) 60 (Adj)	Dietary (MEALS) 65 (Adj)	Soc Svcs (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	768									
010	Housekeeping	1,810	1,810								
060	Laundry and Linen	73	73	73							
065	Dietary	2,214	2,214	2,214							
155	Social Services	97	97	97							
160	Activities	340	340	340							
165	Administration	1,172	1,172	1,172							
166	Medical Records	211	211	211							
170	Inservice Education - Nursing										
	ANCILLARY SERVICES										
075	Patient Supplies	198	198	198						66,288	66,288
077	Specialized Support Surfaces									91,670	91,670
080	Physical Therapy	478	478	478						808,580	808,580
081	Respiratory Therapy	368	368	368						11,407	11,407
082	Occupational Therapy	69	69	69						620,955	620,955
083	Speech Pathology	239	239	239						121,575	121,575
085	Pharmacy									479,541	479,541
090	Laboratory									43,762	43,762
095	Home Health Services									0	0
100	Other Ancillary Services									56,566	56,566
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	14,611	14,611	14,611	429,690	128,907	4,193,138	4,193,138	4,193,138	6,961,869	6,961,869
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	96	96	96						11,795	11,795
145	Other Nonreimbursable	12	12	12						123,096	123,096
	TOTAL STATISTICS	22,756	21,988	20,178	429,690	128,907	4,193,138	4,193,138	4,193,138	9,397,104	9,397,104
	TOTAL DIRECT SALARIES COSTS - SCH. 2						\$ 104,152	\$ 104,376			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.024838677	0.024892098			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		\$ 30,387	\$ 253,415	\$ 104,041	\$ 425,136	\$ 1,352	\$ 4,740	\$ 101,205	\$ 16,339	\$ 92,466
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		1.38198108	12.55899424	0.24212965	3.29800802	0.00032250	0.00113040	0.02413586	0.00173871	0.00983979
	TOTAL INDIRECT OTHER COSTS - SCH. 4		\$ 387,799	\$ 61,626	\$ 25,652	\$ 426,742	\$ 3,735	\$ 46,870	\$ -	\$ 24,250	\$ 17,077
	UNIT COST MULTIPLIER (INDIRECT OTHER)		17.63684737	3.05410317	0.05969988	3.31046231	0.00089075	0.01117777	0.00000000	0.00258056	0.00181724
	TOTAL CAPITAL COSTS - SCH. 5	\$ 1,064,740	\$ 35,934	\$ 87,647	\$ 3,852	\$ 116,827	\$ 5,118	\$ 17,941	\$ -	\$ 61,843	\$ 11,134
	UNIT COST MULTIPLIER (CAPITAL COSTS)	46.78941818	1.63426747	4.34368476	0.00896464	0.90628871	0.00122067	0.00427864	0.00000000	0.00658111	0.00118482

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
REHABILITATION CENTER OF SANTA MONICA

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

Provider NPI:
1083687560

OSHPD Facility Number:
206190613

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	\$ 25,863	\$ 0	\$ 25,863	(Sch 3)
005	.20-.39	Fringe Benefits	6200	4,524	0	4,524	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	387,799	0	387,799	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 418,186	\$ 0	\$ 418,186	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 198,181	\$ 0	\$ 198,181	(Sch 3)
010	.20-.39	Fringe Benefits	6300	52,733	0	52,733	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	29,703	0	29,703	(Sch 4)
010		Housekeeping - Total	6300	\$ 280,617	\$ 0	\$ 280,617	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ (1,510)	\$ 2,073	\$ 563	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	24,213	0	24,213	(Sch 5)
025		Depreciation: Equipment	7140	77,525	0	77,525	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	900,269	5,153	905,422	(Sch 5)
040		Property Taxes	7300	57,017	0	57,017	(Sch 5)
045		Property Insurance	7400	71,584	0	71,584	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	0	0	0	(Sch 6)
055		Interest - Other	7600	\$ 0	\$ 0	\$ 0	(Sch 6)
057		Subtotal 005 - 055		\$ 1,827,901	\$ 7,226	\$ 1,835,127	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 83,537	\$ 0	\$ 83,537	(Sch 3)
060	.20-.39	Fringe Benefits	6400	19,486	0	19,486	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	24,142	0	24,142	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 127,165	\$ 0	\$ 127,165	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 309,209	\$ 0	\$ 309,209	(Sch 3)
065	.20-.39	Fringe Benefits	6500	85,062	0	85,062	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	380,932	0	380,932	(Sch 4)
065		Dietary - Total	6500	\$ 775,203	\$ 0	\$ 775,203	
070		Provision for Bad Debts	7700	\$ 0	0	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$ 0	\$ 5,226	\$ 5,226	(Sch 2)
075	.20-.39	Fringe Benefits	8100	0	484	484	(Sch 2)
075	.79	Agency Staff	8100	0	0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	43,273	0	43,273	(Sch 4)
075		Patient Supplies - Total	8100	\$ 43,273	\$ 5,710	\$ 48,983	
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	80,984	10,686	91,670	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 80,984	\$ 10,686	\$ 91,670	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
REHABILITATION CENTER OF SANTA MONICA

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

Provider NPI:
1083687560

OSHPD Facility Number:
206190613

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	\$ 516,386	\$ (405)	\$ 515,981	(Sch 2)
080	.20-.39	Fringe Benefits	8200	153,049	9	153,058	(Sch 2)
080	.79	Agency Staff	8200	0	0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	97,764	0	97,764	(Sch 4)
080		Physical Therapy - Total	8200	\$ 767,199	\$ (396)	\$ 766,803	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$ 0	\$ 310	\$ 310	(Sch 2)
081	.20-.39	Fringe Benefits	8220	0	29	29	(Sch 2)
081	.79	Agency Staff	8220	0	0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220	11,068	0	11,068	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 11,068	\$ 339	\$ 11,407	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$ 338,506	\$ 0	\$ 338,506	(Sch 2)
082	.20-.39	Fringe Benefits	8250	112,962	0	112,962	(Sch 2)
082	.79	Agency Staff	8250	0	0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	137,324	0	137,324	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 588,792	\$ 0	\$ 588,792	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$ 87,328	\$ 0	\$ 87,328	(Sch 2)
083	.20-.39	Fringe Benefits	8280	27,978	0	27,978	(Sch 2)
083	.79	Agency Staff	8280	0	0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	238	0	238	(Sch 4)
083		Speech Pathology - Total	8280	\$ 115,544	\$ 0	\$ 115,544	
085		Pharmacy					
085	.01-.19	Salaries and Wages	8300	\$ 0	\$ 0	\$ 0	(Sch 2)
085	.20-.39	Fringe Benefits	8300	0	0	0	(Sch 2)
085	.79	Agency Staff	8300	0	0	0	(Sch 2)
085	.40-.99	Other - Nonlabor	8300	458,653	0	458,653	(Sch 4)
085		Pharmacy - Total	8300	\$ 458,653	\$ 0	\$ 458,653	
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	\$ 0	\$ 0	\$ 0	(Sch 2)
090	.20-.39	Fringe Benefits	8400	0	0	0	(Sch 2)
090	.79	Agency Staff	8400	0	0	0	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	43,762	0	43,762	(Sch 4)
090		Laboratory - Total	8400	\$ 43,762	\$ 0	\$ 43,762	
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	\$ 0	\$ 0	\$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800	0	0	0	(Sch 2)
095	.79	Agency Staff	8800	0	0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800	0	0	0	(Sch 4)
095		Home Health Services - Total	8800	\$ 0	\$ 0	\$ 0	
100		Other Ancillary Services					
100	.01-.19	Salaries and Wages	8900	\$ 0	\$ 2,087	\$ 2,087	(Sch 2)
100	.20-.39	Fringe Benefits	8900	0	194	194	(Sch 2)
100	.79	Agency Staff	8900	0	0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	57,690	(3,405)	54,285	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 57,690	\$ (1,124)	\$ 56,566	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:

REHABILITATION CENTER OF SANTA MONICA

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1083687560

OSHPD Facility Number:

206190613

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	\$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
101	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900	0	0	0	(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	\$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
102	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900	0	0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
104		Subtotal 075 - 102		\$ 2,166,965	\$ 15,215	\$ 2,182,180	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 3,180,267	\$ (35,499)	\$ 3,144,768	(Sch 2)
105	.20-.39	Fringe Benefits	6110	862,687	(1,621)	861,066	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	187,516	(212)	187,304	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 4,230,470	\$ (37,332)	\$ 4,193,138	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	\$ 0	\$ 0	\$ 0	
110	.20-.39	Fringe Benefits	6120	0	0	0	
110	.49	Agency Staff	6120	0	0	0	
110	.40-.99	Other - Nonlabor	6120	0	0	0	
110		Intermediate Care - Total	6120	\$ 0	\$ 0	\$ 0	(Sch 2)
115		Mentally Disordered Care					
115	.01-.19	Salaries and Wages	6130	\$ 0	\$ 0	\$ 0	
115	.20-.39	Fringe Benefits	6130	0	0	0	
115	.49	Agency Staff	6130	0	0	0	
115	.40-.99	Other - Nonlabor	6130	0	0	0	
115		Mentally Disordered Care - Total	6130	\$ 0	\$ 0	\$ 0	(Sch 2)
120		Developmentally Disabled Care					
120	.01-.19	Salaries and Wages	6140	\$ 0	\$ 0	\$ 0	
120	.20-.39	Fringe Benefits	6140	0	0	0	
120	.49	Agency Staff	6140	0	0	0	
120	.40-.99	Other - Nonlabor	6140	0	0	0	
120		Developmentally Disabled Care - Total	6140	\$ 0	\$ 0	\$ 0	(Sch 2)
125		Subacute Care					
125	.01-.19	Salaries and Wages	6150	\$ 0	\$ 0	\$ 0	(Sch 2)
125	.20-.39	Fringe Benefits	6150	0	0	0	(Sch 2)
125	.49	Agency Staff	6150	0	0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150	0	0	0	(Sch 4)
125		Subacute Care - Total	6150	\$ 0	\$ 0	\$ 0	
126		Subacute Care - Pediatric					
126	.01-.19	Salaries and Wages	6160	\$ 0	\$ 0	\$ 0	(Sch 2)
126	.20-.39	Fringe Benefits	6160	0	0	0	(Sch 2)
126	.49	Agency Staff	6160	0	0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160	0	0	0	(Sch 4)
126		Subacute Care - Pediatric - Total	6160	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
REHABILITATION CENTER OF SANTA MONICA

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

Provider NPI:
1083687560

OSHPD Facility Number:
206190613

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	\$ 0
128	.20-.39	Fringe Benefits	6170	0	0	0
128	.49	Agency Staff	6170	0	0	0
128	.40-.99	Other - Nonlabor	6170	0	0	0
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0 (Sch 2)
130		Hospice Inpatient Care				
130	.01-.19	Salaries and Wages	6180	\$ 0	\$ 0	\$ 0
130	.20-.39	Fringe Benefits	6180	0	0	0
130	.49	Agency Staff	6180	0	0	0
130	.40-.99	Other - Nonlabor	6180	0	0	0
130		Hospice Inpatient Care - Total	6180	\$ 0	\$ 0	\$ 0 (Sch 2)
135		Other Routine Services				
135	.01-.19	Salaries and Wages	6190	\$ 0	\$ 0	\$ 0
135	.20-.39	Fringe Benefits	6190	0	0	0
135	.49	Agency Staff	6190	0	0	0
135	.40-.99	Other - Nonlabor	6190	(8,591)	8,591	0
135		Other Routine Services - Total	6190	\$ (8,591)	\$ 8,591	\$ 0 (Sch 2)
		Other Nonreimbursable				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0 (Sch 2)
139	.20-.39	Fringe Benefits	9100	0	0	0 (Sch 2)
139	.49	Agency Staff	9100	0	0	0 (Sch 2)
139	.40-.99	Other - Nonlabor	9100	0	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	\$ 0 (Sch 2)
140	.20-.39	Fringe Benefits	8900	0	0	0 (Sch 2)
140	.49	Agency Staff	8900	0	0	0 (Sch 2)
140	.40-.99	Other - Nonlabor	8900	3,405	0	3,405 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 3,405	\$ 0	\$ 3,405
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0 (Sch 2)
145	.20-.39	Fringe Benefits	9100	0	0	0 (Sch 2)
145	.49	Agency Staff	9100	0	0	0 (Sch 2)
145	.40-.99	Other - Nonlabor	9100	121,555	492	122,047 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 121,555	\$ 492	\$ 122,047
146		Subtotal 105 - 145		\$ 4,346,839	\$ (28,249)	\$ 4,318,590
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 81,919	\$ 0	\$ 81,919 (Sch 2)
155	.20-.39	Fringe Benefits	6600	22,233	0	22,233 (Sch 2)
155	.49	Agency Staff	6600	0	0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	1,728	0	1,728 (Sch 4)
155		Social Services - Total	6600	\$ 105,880	\$ 0	\$ 105,880

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
REHABILITATION CENTER OF SANTA MONICA

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

Provider NPI:
1083687560

OSHPD Facility Number:
206190613

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	\$ 81,918	\$ 0	\$ 81,918	(Sch 2)
160	.20-.39	Fringe Benefits	6700	22,458	0	22,458	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	39,835	0	39,835	(Sch 4)
160		Activities - Total	6700	\$ 144,211	\$ 0	\$ 144,211	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 313,564	\$ 0	\$ 313,564	(Sch 6)
165	.20-.39	Fringe Benefits	6900	136,907	0	136,907	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	1,338,576	(447,400)	891,176	(Sch 6)
165		Administration - Total	6900	\$ 1,789,047	\$ (447,400)	\$ 1,341,647	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 84,363	\$ 0	\$ 84,363	(Sch 3)
166	.20-.39	Fringe Benefits	6900	5,161	0	5,161	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	12,711	0	12,711	(Sch 4)
166		Medical Records - Total	6900	\$ 102,235	\$ 0	\$ 102,235	
167		CDPH Licensing Fees	6900	\$ (42)	\$ 33,699	\$ 33,657	(Sch 6)
168		Professional Liability Insurance	6900	\$ 99,484	\$ 0	\$ 99,484	(Sch 6)
169		Quality Assurance Fees	6900	\$ 594,613	\$ 0	\$ 594,613	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 81,815	\$ 0	\$ 81,815	(Sch 3)
170	.20-.39	Fringe Benefits	6800	19,390	0	19,390	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	0	0	0	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 101,205	\$ 0	\$ 101,205	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$ 0	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900	0	0	0	(Sch 6)
174	.49	Agency Staff	6900	0	0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900	0	0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		Subtotal 155 - 174		\$ 2,936,633	\$ (413,701)	\$ 2,522,932	
200		Total		\$ 12,180,706	\$ (419,509)	\$ 11,761,197	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 337,435	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name:
REHABILITATION CENTER OF SANTA MONICA

Provider NPI:
1083687560

OSHPD Facility Number:
206190613

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	0	(500)	(18,000)	(13,177)	(183)	8,591	(50)	(158)	(318)

Provider Name							Fiscal Period			Provider NPI		Adjustments
REHABILITATION CENTER OF SANTA MONICA							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1083687560		31
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	\$337,435	\$337,435

Provider Name							Fiscal Period	Provider NPI	Adjustments		
REHABILITATION CENTER OF SANTA MONICA							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1083687560	31		
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	(\$1,510)	\$2,073	\$563	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabo To reverse the provider's depreciation adjustment 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	1,338,576	(2,073)	1,336,503 *	
2	10.5	035	4	8A-1	035	4	Leases and Rentals	\$900,269	\$369	\$900,638 *	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To reclassify storage lease expenses from the using cost centers to the Leases and Rentals cost center for proper cost finding. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000(e) and 52501	* 1,336,503	(369)	1,336,134 *	
3	10.5	035	4	8A-1	035	4	Leases and Rentals	* \$900,638	\$606	\$901,244 *	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To reclassify Casamba software charge for proper cost determination. 42 CFR 413.130, 413.20, 413.24, and 413.5 CMS Pub. 15-1, Sections 2300, 2306, and 2307 CMS Pub. 15-2, Section 2408 W & I Code 14126.023	* 1,336,134	(606)	1,335,528 *	
4	10.5	035	4	8A-1	035	4	Leases and Rentals	* \$901,244	\$773	\$902,017 *	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To reclassify DocuTech software charge for proper cost determination. 42 CFR 413.130, 413.20, 413.24, and 413.5 CMS Pub. 15-1, Sections 2300, 2306, and 2307 CMS Pub. 15-2, Section 2408 W & I Code 14126.023	* 1,335,528	(773)	1,334,755 *	

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
REHABILITATION CENTER OF SANTA MONICA							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1083687560		31
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>											
5	10.5	035	4	8A-1	035	4	Leases and Rentals	*	\$902,017	\$3,405	\$905,422
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	1,334,755	(3,405)	1,331,350 *
							To reclassify MDI Achieve software charge for proper cost determination. 42 CFR 413.130, 413.20, 413.24, and 413.5 CMS Pub. 15-1, Sections 2300, 2306, and 2307 CMS Pub. 15-2, Section 2408 W & I Code 14126.023				
6	10.5	075	1	8A-1	075	1	Patient Supplies - Salaries and Wages		\$0	\$5,226	\$5,226
	10.5	075	2	8A-1	075	2	Patient Supplies - Fringe Benefits		0	484	484
	10.5	077	4	8A-1	077	4	Specialized Support Surfaces		80,984	10,686	91,670
	10.5	080	1	8A-1	080	1	Physical Therapy - Salaries and Wages		516,386	95	516,481 *
	10.5	080	2	8A-1	080	2	Physical Therapy - Fringe Benefits		153,049	9	153,058
	10.5	081	1	8A-1	081	1	Respiratory Therapy - Salaries and Wages		0	310	310
	10.5	081	2	8A-1	081	2	Respiratory Therapy - Fringe Benefits		0	29	29
	10.5	100	1	8A-1	100	1	Other Ancillary Services - Salaries and Wages		0	2,087	2,087
	10.5	100	2	8A-1	100	2	Other Ancillary Services - Fringe Benefits		0	194	194
	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages		3,180,267	(17,499)	3,162,768 *
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits		862,687	(1,621)	861,066
							To reclassify Central Supply wages and benefits to the appropriate cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2302.4, 2302.8, and 2306				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments	
REHABILITATION CENTER OF SANTA MONICA							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1083687560		31	
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>											
7	10.5	100	4	8A-1	100	4	Other Ancillary Services - Other - Nonlabor	\$57,690	(\$3,405)	\$54,285	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 1,331,350	3,405	1,334,755 *	
							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				
8	10.5	145	4	8A-1	145	4	Other Nonreimbursable	\$121,555	\$492	\$122,047	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 1,334,755	(492)	1,334,263 *	
							To reclassify Allscripts marketing software expense to a nonreimbursable cost center.				
							42 CFR 413.5, 413.9, and 413.24				
							CMS Pub. 15 - 1, Sections 2136.2, 2304, and 2328				
9	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$1,334,263	(\$33,699)	\$1,300,564 *	
	10.5	167	4	8A-1	167	4	Administration - CDPH Licensing Fees	(42)	33,699	33,657	
							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				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments	
REHABILITATION CENTER OF SANTA MONICA							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1083687560		31	
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>											
10	10.5	080	1	8A-1	080	1	Physical Therapy - Salaries and Wages To eliminate commission expense due to insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	\$516,481	(\$500)	\$515,981
11	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages To reconcile the reported expenses to agree with the provider's records and bonus policies. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	\$3,162,768	(\$18,000)	\$3,144,768
12	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	*	\$187,516	(\$29)	\$187,487 *
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To eliminate meals and entertainment expense due to insufficient documentation. 42 CFR 413.20, 413.24, and 413.9(c)(3) CMS Pub. 15-1, Sections 2102.3, 2105, 2300, and 2304	*	1,300,564	(13,148)	1,287,416 *
13	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor To eliminate hotel accommodation expenses due to insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	\$187,487	(\$183)	\$187,304
14	10.5	135	4	8A-1	135	4	Other Routine Services - Other - Nonlabor To eliminate the credit balance for proper cost finding. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8		(\$8,591)	\$8,591	\$0
15	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To eliminate employee picnics and flower expenses not related to patient care. 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Sections 2102.3, 2136, and 2136.2	*	\$1,287,416	(\$50)	1,287,366 *

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
REHABILITATION CENTER OF SANTA MONICA							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1083687560		31
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											
16	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	1,287,366		
							To eliminate employee meals expenses not related to patient care. 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Sections 2102.3 and 2105			(158)	
17							To eliminate flower expenses not related to patient care. 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Sections 2102.3, 2136, and 2136.2			(\$318)	
18							To eliminate resident gift expense not related to patient care. 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Sections 2102.3, 2136, and 2136.2			(375)	
19							To eliminate hotel accommodation expenses due to insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			(1,009)	
20							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			(88,350)	
21							To adjust reported home office costs to agree with the Fundamental Administrative Services, LLC Home Office Audit Report for fiscal period ended December 31, 2011. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304			(102,830)	
22							To adjust reported home office costs to agree with the Mariner Home Office Audit Report for fiscal period ended December 31, 2011. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304			<u>(203,150)</u> (\$396,190)	
										\$891,176	

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
REHABILITATION CENTER OF SANTA MONICA							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1083687560		31
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>											
23	10.7	075	1,2,3	7	075	N/A	Patient Supplies (Square Feet)	0	198	198	
	10.7	080	1,2,3	7	080	N/A	Physical Therapy	0	478	478	
	10.7	082	1,2,3	7	082	N/A	Occupational Therapy	0	368	368	
	10.7	083	1,2,3	7	083	N/A	Speech Pathology	0	69	69	
	10.7	085	1,2,3	7	085	N/A	Pharmacy	0	239	239	
	10.7	105	1,2,3	7	105	N/A	Skilled Nursing Care	14,942	(331)	14,611	
	10.7	155	1,2,3	7	155	N/A	Social Services	219	(122)	97	
	10.7	160	1,2,3	7	160	N/A	Activities	219	121	340	
	10.7	175	1	7	N/A	N/A	Total Statistics Capital - Square Feet	21,736	1,020	22,756	
	10.7	175	2	7	N/A	N/A	Total Statistics Plant Operations - Square Feet	20,968	1,020	21,988	
	10.7	175	3	7	N/A	N/A	Total Statistics Housekeeping - Square Feet	19,158	1,020	20,178	
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
REHABILITATION CENTER OF SANTA MONICA							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1083687560		31
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
<u>ADJUSTMENT TO REPORTED PATIENT DAYS</u>												
24	4.1	70	2	1	15	N/A	Medi-Cal Days		28,184	(166)	28,018	
							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					

Provider Name							Fiscal Period			Provider NPI		Adjustments
REHABILITATION CENTER OF SANTA MONICA							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1083687560		31
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 OTHER MATTERS</u>												
25	Not Reported			1	14	N/A	Overpayments	\$0				
							To recover outstanding Medi-Cal credit balances that the provider has agreed to return to the State. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761 and 51458.1		\$69,184			
26							To recover outstanding Medi-Cal credit balances due to insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761 and 51458.1		12,128			
27							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)		47,703			
28							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)		28,212			
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)		7,097			
									\$164,324	\$164,324 *		

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period			Provider NPI		Adjustments
REHABILITATION CENTER OF SANTA MONICA							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1083687560		31
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 OTHER MATTERS</u>												
30	Not Reported			1	14	N/A	Overpayments		*	\$164,324		
							To recover Medi-Cal overpayments because the share of cost was not property deducted from the amount billed. 42 CFR 413.5 and 413.20 CMS Pub. 15-1, Sections 2300 and 2309 CCR, Title 22, Sections 50786 and 51458.1				\$24,311	
31							To recover overpayments for supplies included in the Medi-Cal per-diem. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761, 51511 and 51458.1				145 \$24,456	\$188,780

*Balance carried forward from prior/to subsequent adjustments