

**REPORT
ON THE
RATE SETTING AUDIT**

**SANTA MONICA HEALTH CARE CENTER
SANTA MONICA, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1720051295**

**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

SANTA MONICA HEALTH CARE CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1720051295
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 \$23,504, which resulted from Medi-Cal overpayments

The audit settlement will be incorporated into a Statement of Account Status, which may reflect tentative retroactive adjustment determinations, payments from the provider, and other financial transactions initiated by the Department. The Statement of Account Status will be forwarded to the provider by the State's fiscal intermediary. Instructions regarding payment will be included with the Statement of Account Status.

Trish Kelly
Page 2

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

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

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

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

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

United States Postal Service (USPS)

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

Courier (UPS, FedEx, etc.)

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

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

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

Original Signed By

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

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
SANTA MONICA HEALTH CARE CENTER

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

Provider NPI:
1720051295

OSHPD Facility No.:
206190686

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
SKILLED NURSING CARE				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 2,187,972	\$ 115.08
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 300,020	\$ 15.78
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 228,027	\$ 11.99
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 134,935	\$ 7.10
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 22,465	\$ 1.18
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 9,088	\$ 0.48
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 3,816	\$ 0.20
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 149,691	\$ 7.87
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 466,480	\$ 24.54
11	Cost of Routine Service/Audited Total Costs	\$ 4,211,544.00	\$ 3,502,494	\$ 184.23
12	Total Patient Days (Adj 21)	19,009	19,012	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 221.56	\$ 184.23	
14	Overpayments (Adj 23-26)	\$ 0	\$ 23,504	
15	Medi-Cal Days (Adj 22)	9,835	9,651	
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:
SANTA MONICA HEALTH CARE CENTER

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

Provider NPI:
1720051295

OSHPD Facility No.:
206190686

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	\$ 631,620	
45	Total Cost of Subacute Care - Pediatric Service (Ln. 43 + Ln. 44)	\$ 0	\$ 631,620	
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)	\$	\$ 22,974	
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:

SANTA MONICA HEALTH CARE CENTER

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1720051295

OSHPD Facility No.:

206190686

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	\$ 57,171	\$ 57,171		
160	Activities	99,642		\$ 99,642	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
	ANCILLARY SERVICES				
075	Patient Supplies	1,855	0	0	1,855
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	603,867	0	0	603,867
081	Respiratory Therapy	100	0	0	100
082	Occupational Therapy	202,756	0	0	202,756
083	Speech Pathology	64,244	0	0	64,244
085	Pharmacy	0	0	0	0
090	Laboratory	0	0	0	0
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	1,693	0	0	1,693
101	Subacute Care Ancillary Services	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
	ROUTINE SERVICES				
105	Skilled Nursing Care	2,032,354	56,735	98,883	2,187,972
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	16,224	436	759	17,419
	NONREIMBURSABLE				
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	TOTAL	\$ 3,079,906	\$ 57,171	\$ 99,642	\$ 3,079,906

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
SANTA MONICA HEALTH CARE CENTER

Provider NPI:
1720051295

OSHPD Facility Number:
206190686

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	\$ 34,990	\$ 34,990										
010	Housekeeping	183,867	439	\$ 184,306									
060	Laundry and Linen	63,085	70	372	\$ 63,526								
065	Dietary	253,870	2,443	13,033	0	\$ 269,347							
155	Social Services	N/A	1,377	7,348	0	0	\$ 8,725						
160	Activities	N/A	1,939	10,344	0	0	0	\$ 12,283					
165	Administration	N/A	1,213	6,473	0	0	0	0	\$ 7,686	\$ 7,686			
166	Medical Records	54,410	927	4,942	0	0	0	0	60,279		\$ 60,279		
170	Inservice Education - Nursing	75,117	0	0	0	0	0	\$ 75,117					
ANCILLARY SERVICES													
075	Patient Supplies		221	1,181	0	0	0	0	0	1,402	65	508	\$ 1,975
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	100	785	886
080	Physical Therapy		0	0	0	0	0	0	0	0	971	7,616	8,587
081	Respiratory Therapy		0	0	0	0	0	0	0	0	8	59	66
082	Occupational Therapy		0	0	0	0	0	0	0	0	434	3,406	3,841
083	Speech Pathology		0	0	0	0	0	0	0	0	101	795	897
085	Pharmacy		0	0	0	0	0	0	0	0	456	3,579	4,035
090	Laboratory		0	0	0	0	0	0	0	0	40	313	353
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	79	618	697
101	Subacute Care Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services		0	0	63,526	269,347	0	0	0	332,873	802	6,292	339,968
ROUTINE SERVICES													
105	Skilled Nursing Care		26,094	139,191	0	0	8,659	12,189	74,544	260,678	4,449	34,893	300,020 *
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	66	94	573	733	29	229	991 *
NONREIMBURSABLE													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		217	1,159	0	0	0	0	0	1,376	6	46	1,428
145	Other Nonreimbursable		49	262	0	0	0	0	0	312	145	1,138	1,595
	TOTAL	\$ 665,339	\$ 34,990	\$ 184,306	\$ 63,526	\$ 269,347	\$ 8,725	\$ 12,283	\$ 75,117	\$ 597,374	\$ 7,686	\$ 60,279	\$ 665,339

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
SANTA MONICA HEALTH CARE CENTER

Provider NPI:
1720051295

OSHPD Facility Number:
206190686

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	\$ 135,841	\$ 135,841										
010	Housekeeping	12,352	1,703	\$ 14,055									
060	Laundry and Linen	7,171	271	28	\$ 7,470								
065	Dietary	144,587	9,486	994	0	\$ 155,067							
155	Social Services	680	5,348	560	0	0	\$ 6,588						
160	Activities	12,374	7,528	789	0	0	0	\$ 20,691					
165	Administration	N/A	4,711	494	0	0	0	0		\$ 5,205	\$ 5,205		
166	Medical Records	6,211	3,597	377	0	0	0	0		10,185		\$ 10,185	
170	Inservice Education - Nursing	0	0	0	0	0	0	0	\$ -				
ANCILLARY SERVICES													
075	Patient Supplies	35,701	859	90	0	0	0	0	0	36,651	44	86	\$ 36,780
077	Specialized Support Surfaces	63,453	0	0	0	0	0	0	0	63,453	68	133	63,654
080	Physical Therapy	11,361	0	0	0	0	0	0	0	11,361	658	1,287	13,305
081	Respiratory Therapy	4,664	0	0	0	0	0	0	0	4,664	5	10	4,679
082	Occupational Therapy	72,428	0	0	0	0	0	0	0	72,428	294	576	73,298
083	Speech Pathology	0	0	0	0	0	0	0	0	0	69	134	203
085	Pharmacy	289,127	0	0	0	0	0	0	0	289,127	309	605	290,041
090	Laboratory	25,311	0	0	0	0	0	0	0	25,311	27	53	25,391
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	48,246	0	0	0	0	0	0	0	48,246	53	104	48,404
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	7,470	155,067	0	0	0	162,537	543	1,063	164,143
ROUTINE SERVICES													
105	Skilled Nursing Care	80,129	101,304	10,615	0	0	6,538	20,533	0	219,118	3,013	5,896	228,027
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	50	158	0	208	20	39	266
NONREIMBURSABLE													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	255	844	88	0	0	0	0	0	1,187	4	8	1,199
145	Other Nonreimbursable	91,173	191	20	0	0	0	0	0	91,384	98	192	91,675
	TOTAL	\$ 1,041,064	\$ 135,841	\$ 14,055	\$ 7,470	\$ 155,067	\$ 6,588	\$ 20,691	\$ -	\$ 1,025,674	\$ 5,205	\$ 10,185	\$ 1,041,064

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
SANTA MONICA HEALTH CARE CENTER

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

Provider NPI:
1720051295

OSHPD Facility Number:
206190686

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital Various	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Srvs 155	Activities 160
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 152,240	86%							
	Property Tax (line 40)	25,346	14%	\$ 177,586						
005	Plant Operations and Maintenance			23,096	\$ 23,096					
010	Housekeeping			1,937	290	\$ 2,226				
060	Laundry and Linen			308	46	4	\$ 358			
065	Dietary			10,788	1,613	157	0	\$ 12,558		
155	Social Services			6,082	909	89	0	0	\$ 7,080	
160	Activities			8,562	1,280	125	0	0	0	\$ 9,967
165	Administration			5,358	801	78	0	0	0	0
166	Medical Records			4,091	612	60	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			977	146	14	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	0	0	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	0	0	0	0	0
083	Speech Pathology			0	0	0	0	0	0	0
085	Pharmacy			0	0	0	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	358	12,558	0	0
ROUTINE SERVICES										
105	Skilled Nursing Care			115,211	17,224	1,681	0	0	7,026	9,891
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	54	76
NONREIMBURSABLE										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			959	143	14	0	0	0	0
145	Other Nonreimbursable			217	32	3	0	0	0	0
	TOTAL	\$ 177,586	100%	\$ 177,586	\$ 23,096	\$ 2,226	\$ 358	\$ 12,558	\$ 7,080	\$ 9,967

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
SANTA MONICA HEALTH CARE CENTER

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

Provider NPI:
1720051295

OSHPD Facility Number:
206190686

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 86% Of Total	Property Tax 14% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 152,240	86%							
	Property Tax (line 40)	25,346	14%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 6,237	\$ 6,237				
166	Medical Records				4,762		\$ 4,762			
170	Inservice Education - Nursing			\$ -						
	ANCILLARY SERVICES									
075	Patient Supplies			0	1,138	53	40	\$ 1,231	\$ 1,055	\$ 176
077	Specialized Support Surfaces			0	0	81	62	143	123	20
080	Physical Therapy			0	0	788	602	1,390	1,191	198
081	Respiratory Therapy			0	0	6	5	11	9	2
082	Occupational Therapy			0	0	352	269	622	533	89
083	Speech Pathology			0	0	82	63	145	124	21
085	Pharmacy			0	0	370	283	653	560	93
090	Laboratory			0	0	32	25	57	49	8
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	64	49	113	97	16
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	12,916	651	497	14,065	12,057	2,007
	ROUTINE SERVICES									
105	Skilled Nursing Care			0	151,033	3,610	2,757	157,400	134,935	22,465
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	130	24	18	172	147	25
	NONREIMBURSABLE									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	1,117	5	4	1,125	964	161
145	Other Nonreimbursable			0	253	118	90	461	395	66
	TOTAL	\$ 177,586	100%	\$ -	\$ 166,587	\$ 6,237	\$ 4,762	\$ 177,586	\$ 152,240	\$ 25,346

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
SANTA MONICA HEALTH CARE CENTER

Provider NPI:
1720051295

OSHPD Facility Number:
206190686

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. 74% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 1% of Total	Quality Assur. Fees 24% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 15,017												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	790,837												
	Total Costs Allocable as Administration	805,854	74%											
167	CDPH Licensing Fees	15,699	1%											
168	Professional Liability Insurance	6,593	1%											
169	Quality Assurance Fees	258,594	24%											
174	Caregiver Training	0	0%											
	Total	1,086,740	100%						\$ 1,086,740					
ANCILLARY SERVICES														
075	Patient Supplies			\$ 1,855	\$ 1,402	\$ 36,651	\$ 1,138	\$ 41,046	9,160	\$ 6,793	\$ 132	\$ 56	\$ 2,180	\$ -
077	Specialized Support Surfaces			0	0	63,453	0	63,453	14,161	10,501	205	86	3,370	0
080	Physical Therapy			603,867	0	11,361	0	615,228	137,301	101,813	1,983	833	32,671	0
081	Respiratory Therapy			100	0	4,664	0	4,764	1,063	788	15	6	253	0
082	Occupational Therapy			202,756	0	72,428	0	275,184	61,413	45,540	887	373	14,613	0
083	Speech Pathology			64,244	0	0	0	64,244	14,337	10,632	207	87	3,412	0
085	Pharmacy			0	0	289,127	0	289,127	64,525	47,847	932	391	15,354	0
090	Laboratory			0	0	25,311	0	25,311	5,649	4,189	82	34	1,344	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			1,693	0	48,246	0	49,939	11,145	8,264	161	68	2,652	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	332,873	162,537	12,916	508,326	113,444	84,122	1,639	688	26,994	0
ROUTINE SERVICES														
105	Skilled Nursing Care			2,187,972	260,678	219,118	151,033	2,818,801	629,074	466,480	9,088	3,816	149,691	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			17,419	733	208	130	18,490	4,126	3,060	60	25	982	0
NONREIMBURSABLE														
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	1,376	1,187	1,117	3,680	821	609	12	5	195	0
145	Other Nonreimbursable			0	312	91,384	253	91,948	20,520	15,216	296	124	4,883	0
	SUBTOTAL	\$ 1,086,740		\$ 3,079,906	\$ 597,374	\$ 1,025,674	\$ 166,587	\$ 4,869,541	\$ 1,086,740					
	Total Administrative Costs							\$ 1,086,740		\$ 805,854	\$ 15,699	\$ 6,593	\$ 258,594	\$ -
	Unit Cost Multiplier							0.22317092						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 67,965	\$ 15,390	\$ 10,999	\$ 94,354							
	TOTAL FACILITY COSTS							\$ 6,050,635						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
SANTA MONICA HEALTH CARE CENTER

Provider NPI:
1720051295

OSHPD Facility Number:
206190686

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 20)	Plant Ops (SQ FT) 5 (Adj 20)	Hskpng (SQ FT) 10 (Adj 20)	Laundry (LBS) 60 (Adj)	Dietary (MEALS) 65 (Adj)	Soc Srvs (DIRECT EXP) 155 (Adj)	Activities (DIRECT EXP) 160 (Adj)	Inserv. Ed (DIRECT EXP) 170 (Adj)	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	1,276									
010	Housekeeping	107	107								
060	Laundry and Linen	17	17	17							
065	Dietary	596	596	596							
155	Social Services	336	336	336							
160	Activities	473	473	473							
165	Administration	296	296	296							
166	Medical Records	226	226	226							
170	Inservice Education - Nursing										
	ANCILLARY SERVICES										
075	Patient Supplies	54	54	54						41,046	41,046
077	Specialized Support Surfaces									63,453	63,453
080	Physical Therapy	0	0	0						615,228	615,228
081	Respiratory Therapy									4,764	4,764
082	Occupational Therapy	0	0	0						275,184	275,184
083	Speech Pathology	0	0	0						64,244	64,244
085	Pharmacy									289,127	289,127
090	Laboratory									25,311	25,311
095	Home Health Services									0	0
100	Other Ancillary Services									49,939	49,939
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	187,590	56,277				508,326	508,326
	ROUTINE SERVICES										
105	Skilled Nursing Care	6,365	6,365	6,365			2,112,483	2,112,483	2,112,483	2,818,801	2,818,801
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						16,224	16,224	16,224	18,490	18,490
	NONREIMBURSABLE										
139	Residential Care									0	0
140	Beauty and Barber	53	53	53						3,680	3,680
145	Other Nonreimbursable	12	12	12						91,948	91,948
	TOTAL STATISTICS	9,811	8,535	8,428	187,590	56,277	2,128,707	2,128,707	2,128,707	4,869,541	4,869,541
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 57,171 0.026857148	\$ 99,642 0.046808697			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 34,990 4.09958992	\$ 184,306 21.86825535	\$ 63,526 0.33864520	\$ 269,347 4.78609087	\$ 8,725 0.00409882	\$ 12,283 0.00577007	\$ 75,117 0.03528762	\$ 7,686 0.00157848	\$ 60,279 0.01237873
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 135,841 15.91575864	\$ 14,055 1.66765379	\$ 7,470 0.03982045	\$ 155,067 2.75541898	\$ 6,588 0.00309485	\$ 20,691 0.00971996	\$ - 0.00000000	\$ 5,205 0.00106883	\$ 10,185 0.00209154
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 177,586 18.10070329	\$ 23,096 2.70609226	\$ 2,226 0.26415842	\$ 358 0.00190952	\$ 12,558 0.22315135	\$ 7,080 0.00332589	\$ 9,967 0.00468198	\$ - 0.00000000	\$ 6,237 0.00128082	\$ 4,762 0.00097792

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:

SANTA MONICA HEALTH CARE CENTER

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1720051295

OSHPD Facility Number:

206190686

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	\$ 28,801	\$ 0	\$ 28,801	(Sch 3)
005	.20-.39	Fringe Benefits	6200	6,189	0	6,189	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	135,841	0	135,841	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 170,831	\$ 0	\$ 170,831	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 136,408	\$ 0	\$ 136,408	(Sch 3)
010	.20-.39	Fringe Benefits	6300	47,459	0	47,459	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	12,352	0	12,352	(Sch 4)
010		Housekeeping - Total	6300	\$ 196,219	\$ 0	\$ 196,219	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ (515)	\$ 1,066	\$ 551	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	19,855	0	19,855	(Sch 5)
025		Depreciation: Equipment	7140	15,726	0	15,726	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	104,997	11,111	116,108	(Sch 5)
040		Property Taxes	7300	25,346	0	25,346	(Sch 5)
045		Property Insurance	7400	15,017	0	15,017	(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		\$ 547,476	\$ 12,177	\$ 559,653	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 47,653	\$ 0	\$ 47,653	(Sch 3)
060	.20-.39	Fringe Benefits	6400	15,432	0	15,432	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	10,561	(3,390)	7,171	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 73,646	\$ (3,390)	\$ 70,256	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 190,184	\$ 0	\$ 190,184	(Sch 3)
065	.20-.39	Fringe Benefits	6500	63,686	0	63,686	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	144,587	0	144,587	(Sch 4)
065		Dietary - Total	6500	\$ 398,457	\$ 0	\$ 398,457	
070		Provision for Bad Debts	7700	\$ 0	0	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$ 0	\$ 1,855	\$ 1,855	(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	35,701	0	35,701	(Sch 4)
075		Patient Supplies - Total	8100	\$ 35,701	\$ 1,855	\$ 37,556	
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	60,312	3,141	63,453	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 60,312	\$ 3,141	\$ 63,453	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:

SANTA MONICA HEALTH CARE CENTER

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1720051295

OSHPD Facility Number:

206190686

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	\$ 446,445	\$ (5,452)	\$ 440,993	(Sch 2)
080	.20-.39	Fringe Benefits	8200	162,874	0	162,874	(Sch 2)
080	.79	Agency Staff	8200	0	0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	11,361	0	11,361	(Sch 4)
080		Physical Therapy - Total	8200	\$ 620,680	\$ (5,452)	\$ 615,228	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$ 0	\$ 100	\$ 100	(Sch 2)
081	.20-.39	Fringe Benefits	8220	0	0	0	(Sch 2)
081	.79	Agency Staff	8220	0	0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220	4,664	0	4,664	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 4,664	\$ 100	\$ 4,764	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$ 146,499	\$ 0	\$ 146,499	(Sch 2)
082	.20-.39	Fringe Benefits	8250	56,257	0	56,257	(Sch 2)
082	.79	Agency Staff	8250	0	0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	72,428	0	72,428	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 275,184	\$ 0	\$ 275,184	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$ 46,780	\$ 0	\$ 46,780	(Sch 2)
083	.20-.39	Fringe Benefits	8280	17,464	0	17,464	(Sch 2)
083	.79	Agency Staff	8280	0	0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	0	0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 64,244	\$ 0	\$ 64,244	
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	289,127	0	289,127	(Sch 4)
085		Pharmacy - Total	8300	\$ 289,127	\$ 0	\$ 289,127	
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	25,311	0	25,311	(Sch 4)
090		Laboratory - Total	8400	\$ 25,311	\$ 0	\$ 25,311	
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	\$ 1,693	\$ 1,693	(Sch 2)
100	.20-.39	Fringe Benefits	8900	0	0	0	(Sch 2)
100	.79	Agency Staff	8900	0	0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	45,198	3,048	48,246	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 45,198	\$ 4,741	\$ 49,939	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
SANTA MONICA HEALTH CARE CENTER

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

Provider NPI:
1720051295

OSHPD Facility Number:
206190686

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		\$ 1,420,421	\$ 4,385	\$ 1,424,806	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,479,326	\$ (7,192)	\$ 1,472,134	(Sch 2)
105	.20-.39	Fringe Benefits	6110	560,220	0	560,220	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	83,626	(3,497)	80,129	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,123,172	\$ (10,689)	\$ 2,112,483	
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:
SANTA MONICA HEALTH CARE CENTER

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

Provider NPI:
1720051295

OSHPD Facility Number:
206190686

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	\$ 355	\$ 355
135	.20-.39	Fringe Benefits	6190	0	0	0
135	.49	Agency Staff	6190	0	0	0
135	.40-.99	Other - Nonlabor	6190	15,869	0	15,869
135		Other Routine Services - Total	6190	\$ 15,869	\$ 355	\$ 16,224
						(Sch 2)
		Other Nonreimbursable				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0
139	.20-.39	Fringe Benefits	9100	0	0	0
139	.49	Agency Staff	9100	0	0	0
139	.40-.99	Other - Nonlabor	9100	0	0	0
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
						(Sch 2)
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$ 0	\$ 0	\$ 0
140	.20-.39	Fringe Benefits	8900	0	0	0
140	.49	Agency Staff	8900	0	0	0
140	.40-.99	Other - Nonlabor	8900	255	0	255
140		Beauty and Barber - Total	8900	\$ 255	\$ 0	\$ 255
						(Sch 2)
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0
145	.20-.39	Fringe Benefits	9100	0	0	0
145	.49	Agency Staff	9100	0	0	0
145	.40-.99	Other - Nonlabor	9100	91,173	0	91,173
145		Other Nonreimbursable - Total	9100	\$ 91,173	\$ 0	\$ 91,173
						(Sch 2)
146		Subtotal 105 - 145		\$ 2,230,469	\$ (10,334)	\$ 2,220,135
						(Sch 2)
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 42,032	\$ 0	\$ 42,032
155	.20-.39	Fringe Benefits	6600	15,139	0	15,139
155	.49	Agency Staff	6600	0	0	0
155	.40-.99	Other - Nonlabor	6600	680	0	680
155		Social Services - Total	6600	\$ 57,851	\$ 0	\$ 57,851
						(Sch 2)

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
SANTA MONICA HEALTH CARE CENTER

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

Provider NPI:
1720051295

OSHPD Facility Number:
206190686

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	\$ 71,324	\$ 0	\$ 71,324	(Sch 2)
160	.20-.39	Fringe Benefits	6700	28,318	0	28,318	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	12,374	0	12,374	(Sch 4)
160		Activities - Total	6700	\$ 112,016	\$ 0	\$ 112,016	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 204,193	\$ 0	\$ 204,193	(Sch 6)
165	.20-.39	Fringe Benefits	6900	126,184	0	126,184	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	658,838	(198,378)	460,460	(Sch 6)
165		Administration - Total	6900	\$ 989,215	\$ (198,378)	\$ 790,837	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 49,577	\$ 0	\$ 49,577	(Sch 3)
166	.20-.39	Fringe Benefits	6900	4,833	0	4,833	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	6,211	0	6,211	(Sch 4)
166		Medical Records - Total	6900	\$ 60,621	\$ 0	\$ 60,621	
167		CDPH Licensing Fees	6900	\$ (1,351)	\$ 17,050	\$ 15,699	(Sch 6)
168		Professional Liability Insurance	6900	\$ 6,593	\$ 0	\$ 6,593	(Sch 6)
169		Quality Assurance Fees	6900	\$ 258,594	\$ 0	\$ 258,594	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 53,245	\$ 0	\$ 53,245	(Sch 3)
170	.20-.39	Fringe Benefits	6800	21,872	0	21,872	(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	\$ 75,117	\$ 0	\$ 75,117	
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		\$ 1,558,656	\$ (181,328)	\$ 1,377,328	
200		Total		\$ 6,229,125	\$ (178,490)	\$ 6,050,635	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 196,558	
-----	------	---	------	--	--	------------	--

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

Provider Name:
SANTA MONICA HEALTH CARE CENTER

Provider NPI:
1720051295

OSHPD Facility Number:
206190686

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

Line No.	Sub No.		AUDIT ADJ 9	AUDIT ADJ 10	AUDIT ADJ 11	AUDIT ADJ 12	AUDIT ADJ 13	AUDIT ADJ 14	AUDIT ADJ 15	AUDIT ADJ 16	AUDIT ADJ 17
174	3	Caregiver Training - Agency Staff									
174	4	Caregiver Training - Other - Nonlabor									
200		Total	<u>0</u>	<u>0</u>	<u>(3,390)</u>	<u>(5,500)</u>	<u>(7,021)</u>	<u>(193)</u>	<u>(212)</u>	<u>(318)</u>	<u>(11,150)</u>

Provider Name							Fiscal Period			Provider NPI		Adjustments
SANTA MONICA HEALTH CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1720051295		26
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	\$196,558	\$196,558

Provider Name							Fiscal Period	Provider NPI	Adjustments		
SANTA MONICA HEALTH CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1720051295	26		
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	(\$515)	\$1,066	\$551	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabo To reverse the provider's depreciation adjustmen 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	658,838	(1,066)	657,772 *	
2	10.5	035	4	8A-1	035	4	Leases and Rentals	\$104,997	\$197	\$105,194 *	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To reclassify Mobile Mini 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	* 657,772	(197)	657,575 *	
3	10.5	035	4	8A-1	035	4	Leases and Rentals	* \$105,194	\$606	\$105,800 *	
	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	* 657,575	(606)	656,969 *	
4	10.5	035	4	8A-1	035	4	Leases and Rentals	* \$105,800	\$773	\$106,573 *	
	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	* 656,969	(773)	656,196 *	

Provider Name							Fiscal Period		Provider NPI		Adjustments
SANTA MONICA HEALTH CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1720051295		26
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>											
5	10.5	035	4	8A-1	035	4	Leases and Rentals	*	\$106,573	\$3,405	\$109,978 *
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	656,196	(3,405)	652,791 *
							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	035	4	8A-1	035	4	Leases and Rentals	*	\$109,978	\$6,130	\$116,108
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	652,791	(6,130)	646,661 *
							To reclassify Westside Self 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, Scetions 2300 and 2304 CCR, Title 22, Scetions 52000(e) and 52501				
7	10.5	075	1	8A-1	075	1	Patient Supplies - Salaries and Wages		\$0	\$1,855	\$1,855
	10.5	077	4	8A-1	077	4	Specialized Support Surfaces		60,312	3,141	63,453
	10.5	080	1	8A-1	080	1	Physical Therapy - Salaries and Wages		446,445	48	446,493 *
	10.5	081	1	8A-1	081	1	Respiratory Therapy - Salaries and Wages		0	100	100
	10.5	100	1	8A-1	100	1	Other Ancillary Services - Salaries and Wages		0	1,693	1,693
	10.5	135	1	8A-1	135	1	Other Routine Services - Salaries and Wages		0	355	355
	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages		1,479,326	(7,192)	1,472,134
							To reclassify central supplies 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				
8	10.5	100	4	8A-1	100	4	Other Ancillary Services - Other - Nonlabor		\$45,198	\$3,303	\$48,501 *
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor		83,626	(3,303)	80,323 *
							To reclassify medical equipment expenses from Skilled Nursing to an ancillary cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2202.8 and 2203.2				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments	
SANTA MONICA HEALTH CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1720051295		26	
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>											
9	10.5	100	4	8A-1	100	4	Other Ancillary Services - Other - Nonlabor	*	\$48,501	(\$255)	\$48,246
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	646,661	255	646,916 *
							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				
10	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	\$646,916	(\$17,050)	\$629,866 *
	10.5	167	4	8A-1	167	4	Administration - CDPH Licensing Fees		(1,351)	17,050	15,699
							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
SANTA MONICA HEALTH CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1720051295		26
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				
ADJUSTMENTS TO REPORTED COSTS										
11	10.5	060	4	8A-1	060	4	Laundry and Linen - Other - Nonlabor To correct the flow through error to agree with the provider's reported expenses and adjustments. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$10,561	(\$3,390)	\$7,171
12	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	* \$446,493	(\$5,500)	\$440,993
13	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	* \$80,323	(\$194)	\$80,129
	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	* 629,866	(6,827)	623,039 *
14	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To eliminate flower cost not related to patient care. 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Sections 2102.3, 2136, and 2136.2	* \$623,039		
15							To eliminate flower cost not related to patient care. 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Sections 2102.3, 2136, and 2136.2			(212)
16							To eliminate advertising cost not related to patient care. 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Sections 2102.3, 2136, and 2136.2			(318) (\$723)
										\$622,316 *

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
SANTA MONICA HEALTH CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1720051295		26
Report References							Explanation of Audit Adjustments				
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	As Reported	Increase (Decrease)	As Adjusted		
<u>ADJUSTMENTS TO REPORTED COSTS</u>											
17	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	\$622,316		
							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			(11,150)	
18							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			(50,572)	
19							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			(100,134)	
										(\$161,856)	\$460,460

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
SANTA MONICA HEALTH CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1720051295		26
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>											
20	10.7	075	1,2,3	7	075	N/A	Patient Supplies (Square Feet)	0	54	54	
	10.7	080	1,2,3	7	080	N/A	Physical Therapy	158	(158)	0	
	10.7	082	1,2,3	7	082	N/A	Occupational Therapy	158	(158)	0	
	10.7	083	1,2,3	7	083	N/A	Speech Pathology	157	(157)	0	
	10.7	102	1,2,3	7	102	N/A	Subacute Care - Pediatric Ancillary Services	6,419	(6,419)	0	
	10.7	105	1,2,3	7	105	N/A	Skilled Nursing Care	0	6,365	6,365	
	10.7	155	1,2,3	7	155	N/A	Social Services	168	168	336	
	10.7	160	1,2,3	7	160	N/A	Activities	168	305	473	
	10.7	175	1	7	N/A	N/A	Total Statistics Capital - Square Feet	9,811	0	9,811	
	10.7	175	2	7	N/A	N/A	Total Statistics Plant Operations - Square Feet	8,535	0	8,535	
	10.7	175	3	7	N/A	N/A	Total Statistics Housekeeping - Square Feet	8,428	0	8,428	
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
SANTA MONICA HEALTH CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1720051295		26
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>ADJUSTMENTS TO REPORTED PATIENT DAYS</u>											
21	4.1	70	6	1	12	N/A	Patient Days To adjust total patient days to agree with the provider's patient census reports. 42 CFR 413.20, 413.24 and 413.50 CMS Pub. 15-1, Sections 2205, 2300, and 2304	19,009	3	19,012	
22	4.1	70	2	1	15	N/A	Medi-Cal Days To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: January 1, 2011 through December 31, 2011 Payment Period: January 1, 2011 through June 30, 2012 Report Date: August 30, 2012 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408 CCR, Title 22, Section 51541	9,835	(184)	9,651	

Provider Name							Fiscal Period			Provider NPI		Adjustments
SANTA MONICA HEALTH CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1720051295		26
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>												
23	Not Reported			1	14	N/A	Overpayments			\$0		
							To recover outstanding Medi-Cal credit balances 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			\$4,278		
24							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			1,203		
25							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, Sections 51476 W&I Code 14124.2(b)			2,837		
26							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, Sections 51476 W&I Code 14124.2(b)			15,186	\$23,504	
										\$23,504	\$23,504	