

**REPORT
ON THE
RATE SETTING AUDIT**

**SANTA MONICA CONVALESCENT CENTER I
SANTA MONICA, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1699857193**

**FISCAL PERIOD ENDED
DECEMBER 31, 2011**

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

**Section Chief: Maria Delgado
Audit Supervisor: Cyrus Lam
Auditor: Clara Yau**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

March 19, 2013

Art B. Crispino, Administrator
Santa Monica Convalescent Center I
2828 Pico Boulevard
Santa Monica, CA 90405

SANTA MONICA CONVALESCENT CENTER I
NATIONAL PROVIDER IDENTIFIER: 1699857193
FISCAL PERIOD ENDED: DECEMBER 31, 2011

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

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

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules
2. Audit Adjustments Schedule

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.

Art B. Crispino
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If you disagree with the decision of the Department, you may appeal by writing to:

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

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

United States Postal Service (USPS)

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

Courier (UPS, FedEx, etc.)

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

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

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

Original Signed By:

Maria Delgado, Chief
Audits Section—Gardena
Financial Audits Branch

Certified

cc: Stephen David
Chief Financial Officer
Accurate Business Results
4541 East Anaheim Street
Long Beach, CA 90804

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:

SANTA MONICA CONVALESCENT CENTER I

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1699857193

OSHPD Facility No.:

206190688

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	\$ 926,990	\$ 70.97
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 228,848	\$ 17.52
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 223,888	\$ 17.14
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 199,295	\$ 15.26
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 5,020	\$ 0.38
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 9,490	\$ 0.73
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 26,689	\$ 2.04
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 167,078	\$ 12.79
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 190,809	\$ 14.61
11	Cost of Routine Service/Audited Total Costs	\$ 1,973,899.00	\$ 1,978,106	\$ 151.45
12	Total Patient Days (Adj)	13,061	13,061	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 151.13	\$ 151.45	
14	Overpayments (Adj)		\$ 0	
15	Medi-Cal Days (Adj 8)	11,825	11,565	
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 CONVALESCENT CENTER I

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

Provider NPI:
1699857193

OSHPD Facility No.:
206190688

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:
SANTA MONICA CONVALESCENT CENTER I

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

Provider NPI:
1699857193

OSHPD Facility No.:
206190688

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	\$ 12,788	\$ 12,788		
160	Activities	45,188		\$ 45,188	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
ANCILLARY SERVICES					
075	Patient Supplies	0	0	0	0
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	0	0	0	0
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	0	0	0	0
083	Speech Pathology	0	0	0	0
085	Pharmacy	0	0	0	0
090	Laboratory	0	0	0	0
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	0	0	0	0
101	Subacute Care Ancillary Services	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
ROUTINE SERVICES					
105	Skilled Nursing Care	869,014	12,788	45,188	926,990 *
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	\$ 926,990	\$ 12,788	\$ 45,188	\$ 926,990

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
SANTA MONICA CONVALESCENT CENTER I

Provider NPI:
1699857193

OSHPD Facility Number:
206190688

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	\$ -	\$ -										
010	Housekeeping	74,395	-	\$ 74,395									
060	Laundry and Linen	0	0	4,877	\$ 4,877								
065	Dietary	104,734	0	4,966	0	\$ 109,700							
155	Social Services	N/A	0	397	0	0	\$ 397						
160	Activities	N/A	0	1,423	0	0	0	\$ 1,423					
165	Administration	N/A	0	8,287	0	0	0	0		\$ 8,287	\$ 8,287		
166	Medical Records	20,580	0	265	0	0	0	0		20,845		\$ 20,845	
170	Inservice Education - Nursing	33,478	0	0	0	0	0	0	\$ 33,478				
ANCILLARY SERVICES													
075	Patient Supplies		0	353	0	0	0	0	0	353	9	24	\$ 386
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		0	651	0	0	0	0	0	651	248	624	1,523
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		0	55	0	0	0	0	0	55	4	11	71
083	Speech Pathology		0	254	0	0	0	0	0	254	22	56	333
085	Pharmacy		0	309	0	0	0	0	0	309	64	160	533
090	Laboratory		0	0	0	0	0	0	0	0	0	0	0
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	16	41	58
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		0	51,244	4,877	109,700	397	1,423	33,478	201,120	7,888	19,841	228,848 *
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	1,313	0	0	0	0	0	1,313	35	88	1,436
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 233,187	\$ -	\$ 74,395	\$ 4,877	\$ 109,700	\$ 397	\$ 1,423	\$ 33,478	\$ 204,055	\$ 8,287	\$ 20,845	\$ 233,187

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
SANTA MONICA CONVALESCENT CENTER I

Provider NPI:
1699857193

OSHPD Facility Number:
206190688

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	\$ 82,333	\$ 82,333										
010	Housekeeping	9,746	171	\$ 9,917									
060	Laundry and Linen	5,379	5,386	650	\$ 11,416								
065	Dietary	85,789	5,484	662	0	\$ 91,935							
155	Social Services	1,300	439	53	0	0	\$ 1,792						
160	Activities	6,924	1,572	190	0	0	0	\$ 8,686					
165	Administration	N/A	9,152	1,105	0	0	0	0		\$ 10,257	\$ 10,257		
166	Medical Records	2,502	292	35	0	0	0	0		2,830		\$ 2,830	
170	Inservice Education - Nursing	0	0	0	0	0	0	0	\$ -				
ANCILLARY SERVICES													
075	Patient Supplies	0	390	47	0	0	0	0	0	437	12	3	\$ 452
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	44,483	719	87	0	0	0	0	0	45,289	307	85	45,680
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	562	61	7	0	0	0	0	0	630	5	1	637
083	Speech Pathology	3,027	280	34	0	0	0	0	0	3,341	28	8	3,377
085	Pharmacy	10,715	341	41	0	0	0	0	0	11,097	79	22	11,198
090	Laboratory	0	0	0	0	0	0	0	0	0	0	0	0
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	3,159	0	0	0	0	0	0	0	3,159	20	6	3,185
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	34,178	56,595	6,831	11,416	91,935	1,792	8,686	0	211,432	9,763	2,693	223,888 *
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care	0	0	0	0	0	0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
NONREIMBURSABLE													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	0	1,450	175	0	0	0	0	0	1,625	43	12	1,680
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 290,097	\$ 82,333	\$ 9,917	\$ 11,416	\$ 91,935	\$ 1,792	\$ 8,686	\$ -	\$ 277,010	\$ 10,257	\$ 2,830	\$ 290,097

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
SANTA MONICA CONVALESCENT CENTER I

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

Provider NPI:
1699857193

OSHPD Facility Number:
206190688

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital	Plant Ops	Hskpng	Laundry	Dietary	Soc Svcs	Activities
				Various	5	10	60	65	155	160
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 208,684	98%							
	Property Tax (line 40)	5,256	2%	\$ 213,940						
005	Plant Operations and Maintenance			4,949	\$ 4,949					
010	Housekeeping			433	10	\$ 443				
060	Laundry and Linen			13,673	324	29	\$ 14,026			
065	Dietary			13,920	330	30	0	\$ 14,280		
155	Social Services			1,114	26	2	0	0	\$ 1,142	
160	Activities			3,990	95	8	0	0	0	\$ 4,093
165	Administration			23,231	550	49	0	0	0	0
166	Medical Records			742	18	2	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
	ANCILLARY SERVICES									
075	Patient Supplies			990	23	2	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			1,825	43	4	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			155	4	0	0	0	0	0
083	Speech Pathology			711	17	2	0	0	0	0
085	Pharmacy			866	21	2	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
	ROUTINE SERVICES									
105	Skilled Nursing Care			143,658	3,402	305	14,026	14,280	1,142	4,093
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			3,681	87	8	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 213,940	100%	\$ 213,940	\$ 4,949	\$ 443	\$ 14,026	\$ 14,280	\$ 1,142	\$ 4,093

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
SANTA MONICA CONVALESCENT CENTER I

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

Provider NPI:
1699857193

OSHPD Facility Number:
206190688

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 98% Of Total	Property Tax 2% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 208,684	98%							
	Property Tax (line 40)	5,256	2%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 23,831	\$ 23,831				
166	Medical Records				762		\$ 762			
170	Inservice Education - Nursing			\$ -						
	ANCILLARY SERVICES									
075	Patient Supplies			0	1,015	27	1	\$ 1,043	\$ 1,018	\$ 26
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	1,872	713	23	2,608	2,544	64
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	159	13	0	172	167	4
083	Speech Pathology			0	730	65	2	796	777	20
085	Pharmacy			0	889	183	6	1,078	1,051	26
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	47	2	49	47	1
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	180,907	22,683	725	204,314	199,295	5,020 *
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	3,776	100	3	3,880	3,784	95
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 213,940	100%	\$ -	\$ 189,347	\$ 23,831	\$ 762	\$ 213,940	\$ 208,684	\$ 5,256

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
SANTA MONICA CONVALESCENT CENTER I

Provider NPI:
1699857193

OSHPD Facility Number:
206190688

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. 48% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 7% of Total	Quality Assur. Fees 42% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 19,049												
055	Interest - Other	3,077												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	178,340												
	Total Costs Allocable as Administration	200,466	48%											
167	CDPH Licensing Fees	9,970	2%											
168	Professional Liability Insurance	28,040	7%											
169	Quality Assurance Fees	175,534	42%											
174	Caregiver Training	0	0%											
	Total	414,010	100%						\$ 414,010					
ANCILLARY SERVICES														
075	Patient Supplies			\$ -	\$ 353	\$ 437	\$ 1,015	\$ 1,806	468	\$ 227	\$ 11	\$ 32	\$ 198	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			0	651	45,289	1,872	47,812	12,392	6,000	298	839	5,254	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	55	630	159	844	219	106	5	15	93	0
083	Speech Pathology			0	254	3,341	730	4,325	1,121	543	27	76	475	0
085	Pharmacy			0	309	11,097	889	12,295	3,187	1,543	77	216	1,351	0
090	Laboratory			0	0	0	0	0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	3,159	0	3,159	819	396	20	55	347	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			926,990	201,120	211,432	180,907	1,520,448	394,065	190,809	9,490	26,689	167,078	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	1,313	1,625	3,776	6,715	1,740	843	42	118	738	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 414,010		\$ 926,990	\$ 204,055	\$ 277,010	\$ 189,347	\$ 1,597,403	\$ 414,010					
	Total Administrative Costs							\$ 414,010		\$ 200,466	\$ 9,970	\$ 28,040	\$ 175,534	\$ -
	Unit Cost Multiplier							0.25917693						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 29,132	\$ 13,087	\$ 24,593	\$ 66,811							
	TOTAL FACILITY COSTS							\$ 2,078,224						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
SANTA MONICA CONVALESCENT CENTER I

Provider NPI:
1699857193

OSHPD Facility Number:
206190688

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 7)	Plant Ops (SQ FT) 5 (Adj 7)	Hskpng (SQ FT) 10 (Adj 7)	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	160									
010	Housekeeping	14	14								
060	Laundry and Linen	442	442	442							
065	Dietary	450	450	450							
155	Social Services	36	36	36							
160	Activities	129	129	129							
165	Administration	751	751	751							
166	Medical Records	24	24	24							
170	Inservice Education - Nursing										
	ANCILLARY SERVICES										
075	Patient Supplies	32	32	32						1,806	1,806
077	Specialized Support Surfaces									0	0
080	Physical Therapy	59	59	59						47,812	47,812
081	Respiratory Therapy									0	0
082	Occupational Therapy	5	5	5						844	844
083	Speech Pathology	23	23	23						4,325	4,325
085	Pharmacy	28	28	28						12,295	12,295
090	Laboratory									0	0
095	Home Health Services									0	0
100	Other Ancillary Services									3,159	3,159
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	4,644	4,644	4,644	64,635	38,781	903,192	903,192	903,192	1,520,448	1,520,448
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	119	119	119						6,715	6,715
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	6,916	6,756	6,742	64,635	38,781	903,192	903,192	903,192	1,597,403	1,597,403
	TOTAL DIRECT SALARIES COSTS - SCH. 2						\$ 12,788	\$ 45,188			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.014158673	0.050031444			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		\$ -	\$ 74,395	\$ 4,877	\$ 109,700	\$ 397	\$ 1,423	\$ 33,478	\$ 8,287	\$ 20,845
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		0.00000000	11.03455948	0.07545873	2.82869322	0.00043982	0.00157603	0.03706632	0.00518777	0.01304920
	TOTAL INDIRECT OTHER COSTS - SCH. 4		\$ 82,333	\$ 9,917	\$ 11,416	\$ 91,935	\$ 1,792	\$ 8,686	\$ -	\$ 10,257	\$ 2,830
	UNIT COST MULTIPLIER (INDIRECT OTHER)		12.18664891	1.47087112	0.17661675	2.37061664	0.00198371	0.00961680	0.00000000	0.00642092	0.00177149
	TOTAL CAPITAL COSTS - SCH. 5	\$ 213,940	\$ 4,949	\$ 443	\$ 14,026	\$ 14,280	\$ 1,142	\$ 4,093	\$ -	\$ 23,831	\$ 762
	UNIT COST MULTIPLIER (CAPITAL COSTS)	30.93406593	0.73260073	0.06575695	0.21699901	0.36821100	0.00126481	0.00453224	0.00000000	0.01491862	0.00047676

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
SANTA MONICA CONVALESCENT CENTER I

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

Provider NPI:
1699857193

OSHPD Facility Number:
206190688

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	\$	\$ 0	\$ 0	(Sch 3)
005	.20-.39	Fringe Benefits	6200		0	0	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	82,333	0	82,333	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 82,333	\$ 0	\$ 82,333	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 58,837	\$ 0	\$ 58,837	(Sch 3)
010	.20-.39	Fringe Benefits	6300	15,558	0	15,558	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	9,746	0	9,746	(Sch 4)
010		Housekeeping - Total	6300	\$ 84,141	\$ 0	\$ 84,141	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130		0	0	(Sch 5)
025		Depreciation: Equipment	7140	1,308	0	1,308	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	205,526	1,850	207,376	(Sch 5)
040		Property Taxes	7300	5,256	0	5,256	(Sch 5)
045		Property Insurance	7400	19,049	0	19,049	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	\$ 3,077	\$ 0	\$ 3,077	(Sch 6)
057		Subtotal 005 - 055		\$ 400,690	\$ 1,850	\$ 402,540	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$	\$ 0	\$ 0	(Sch 3)
060	.20-.39	Fringe Benefits	6400		0	0	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	7,229	(1,850)	5,379	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 7,229	\$ (1,850)	\$ 5,379	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 81,684	\$ 0	\$ 81,684	(Sch 3)
065	.20-.39	Fringe Benefits	6500	23,050	0	23,050	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	85,789	0	85,789	(Sch 4)
065		Dietary - Total	6500	\$ 190,523	\$ 0	\$ 190,523	
070		Provision for Bad Debts	7700	\$	0	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100		0	0	(Sch 2)
075	.79	Agency Staff	8100		0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100		0	0	(Sch 4)
075		Patient Supplies - Total	8100	\$ 0	\$ 0	\$ 0	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	\$	\$ 0	\$ 0	N/A
077	.20-.39	Fringe Benefits	8150		0	0	N/A
077	.79	Agency Staff	8150		0	0	N/A
077	.40-.99	Other - Nonlabor	8150		0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
SANTA MONICA CONVALESCENT CENTER I

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

Provider NPI:
1699857193

OSHPD Facility Number:
206190688

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
080		Physical Therapy					
080	.01-.19	Salaries and Wages	8200	\$	\$ 0	\$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200		0	0	(Sch 2)
080	.79	Agency Staff	8200		0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	44,483	0	44,483	(Sch 4)
080		Physical Therapy - Total	8200	\$ 44,483	\$ 0	\$ 44,483	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$	\$ 0	\$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220		0	0	(Sch 2)
081	.79	Agency Staff	8220		0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220		0	0	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$	\$ 0	\$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250		0	0	(Sch 2)
082	.79	Agency Staff	8250		0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	562	0	562	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 562	\$ 0	\$ 562	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$	\$ 0	\$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280		0	0	(Sch 2)
083	.79	Agency Staff	8280		0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	3,027	0	3,027	(Sch 4)
083		Speech Pathology - Total	8280	\$ 3,027	\$ 0	\$ 3,027	
085		Pharmacy					
085	.01-.19	Salaries and Wages	8300	\$	\$ 0	\$ 0	(Sch 2)
085	.20-.39	Fringe Benefits	8300		0	0	(Sch 2)
085	.79	Agency Staff	8300		0	0	(Sch 2)
085	.40-.99	Other - Nonlabor	8300	10,715	0	10,715	(Sch 4)
085		Pharmacy - Total	8300	\$ 10,715	\$ 0	\$ 10,715	
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	\$	\$ 0	\$ 0	(Sch 2)
090	.20-.39	Fringe Benefits	8400		0	0	(Sch 2)
090	.79	Agency Staff	8400		0	0	(Sch 2)
090	.40-.99	Other - Nonlabor	8400		0	0	(Sch 4)
090		Laboratory - Total	8400	\$ 0	\$ 0	\$ 0	
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	\$	\$ 0	\$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800		0	0	(Sch 2)
095	.79	Agency Staff	8800		0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800		0	0	(Sch 4)
095		Home Health Services - Total	8800	\$ 0	\$ 0	\$ 0	
100		Other Ancillary Services					
100	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0	(Sch 2)
100	.20-.39	Fringe Benefits	8900		0	0	(Sch 2)
100	.79	Agency Staff	8900		0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	3,159	0	3,159	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 3,159	\$ 0	\$ 3,159	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
SANTA MONICA CONVALESCENT CENTER I

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

Provider NPI:
1699857193

OSHPD Facility Number:
206190688

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
101		Subacute Care Ancillary Services					
101	.01-.19	Salaries and Wages	8100-8900	\$	\$ 0	\$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
101	.79	Agency Staff	8100-8900		0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
101		Subacute Care Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
102		Subacute Care - Pediatric Ancillary Services					
102	.01-.19	Salaries and Wages	8100-8900	\$	\$ 0	\$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
102	.79	Agency Staff	8100-8900		0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
104		Subtotal 075 - 102		\$ 61,946	\$ 0	\$ 61,946	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 669,764	\$ 0	\$ 669,764	(Sch 2)
105	.20-.39	Fringe Benefits	6110	199,250	0	199,250	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	34,178	0	34,178	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 903,192	\$ 0	\$ 903,192	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	\$	\$ 0	\$ 0	
110	.20-.39	Fringe Benefits	6120		0	0	
110	.49	Agency Staff	6120		0	0	
110	.40-.99	Other - Nonlabor	6120		0	0	
110		Intermediate Care - Total	6120	\$ 0	\$ 0	\$ 0	(Sch 2)
115		Mentally Disordered Care					
115	.01-.19	Salaries and Wages	6130	\$	\$ 0	\$ 0	
115	.20-.39	Fringe Benefits	6130		0	0	
115	.49	Agency Staff	6130		0	0	
115	.40-.99	Other - Nonlabor	6130		0	0	
115		Mentally Disordered Care - Total	6130	\$ 0	\$ 0	\$ 0	(Sch 2)
120		Developmentally Disabled Care					
120	.01-.19	Salaries and Wages	6140	\$	\$ 0	\$ 0	
120	.20-.39	Fringe Benefits	6140		0	0	
120	.49	Agency Staff	6140		0	0	
120	.40-.99	Other - Nonlabor	6140		0	0	
120		Developmentally Disabled Care - Total	6140	\$ 0	\$ 0	\$ 0	(Sch 2)
125		Subacute Care					
125	.01-.19	Salaries and Wages	6150	\$	\$ 0	\$ 0	(Sch 2)
125	.20-.39	Fringe Benefits	6150		0	0	(Sch 2)
125	.49	Agency Staff	6150		0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150		0	0	(Sch 4)
125		Subacute Care - Total	6150	\$ 0	\$ 0	\$ 0	
126		Subacute Care - Pediatric					
126	.01-.19	Salaries and Wages	6160	\$	\$ 0	\$ 0	(Sch 2)
126	.20-.39	Fringe Benefits	6160		0	0	(Sch 2)
126	.49	Agency Staff	6160		0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160		0	0	(Sch 4)
126		Subacute Care - Pediatric - Total	6160	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
SANTA MONICA CONVALESCENT CENTER I

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

Provider NPI:
1699857193

OSHPD Facility Number:
206190688

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED
128		Transitional Inpatient Care				
128	.01-.19	Salaries and Wages	6170	\$	\$ 0	\$ 0
128	.20-.39	Fringe Benefits	6170		0	0
128	.49	Agency Staff	6170		0	0
128	.40-.99	Other - Nonlabor	6170		0	0
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0
130		Hospice Inpatient Care				
130	.01-.19	Salaries and Wages	6180	\$	\$ 0	\$ 0
130	.20-.39	Fringe Benefits	6180		0	0
130	.49	Agency Staff	6180		0	0
130	.40-.99	Other - Nonlabor	6180		0	0
130		Hospice Inpatient Care - Total	6180	\$ 0	\$ 0	\$ 0
135		Other Routine Services				
135	.01-.19	Salaries and Wages	6190	\$	\$ 0	\$ 0
135	.20-.39	Fringe Benefits	6190		0	0
135	.49	Agency Staff	6190		0	0
135	.40-.99	Other - Nonlabor	6190		0	0
135		Other Routine Services - Total	6190	\$ 0	\$ 0	\$ 0
		Other Nonreimbursable				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0
139	.20-.39	Fringe Benefits	9100		0	0
139	.49	Agency Staff	9100		0	0
139	.40-.99	Other - Nonlabor	9100		0	0
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0
140	.20-.39	Fringe Benefits	8900		0	0
140	.49	Agency Staff	8900		0	0
140	.40-.99	Other - Nonlabor	8900		0	0
140		Beauty and Barber - Total	8900	\$ 0	\$ 0	\$ 0
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0
145	.20-.39	Fringe Benefits	9100		0	0
145	.49	Agency Staff	9100		0	0
145	.40-.99	Other - Nonlabor	9100		0	0
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		Subtotal 105 - 145		\$ 903,192	\$ 0	\$ 903,192
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 9,608	\$ 0	\$ 9,608
155	.20-.39	Fringe Benefits	6600	3,180	0	3,180
155	.49	Agency Staff	6600		0	0
155	.40-.99	Other - Nonlabor	6600	1,300	0	1,300
155		Social Services - Total	6600	\$ 14,088	\$ 0	\$ 14,088

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
SANTA MONICA CONVALESCENT CENTER I

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

Provider NPI:
1699857193

OSHPD Facility Number:
206190688

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	\$ 34,807	\$ 0	\$ 34,807	(Sch 2)
160	.20-.39	Fringe Benefits	6700	10,381	0	10,381	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	6,924	0	6,924	(Sch 4)
160		Activities - Total	6700	\$ 52,112	\$ 0	\$ 52,112	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 85,994	\$ 0	\$ 85,994	(Sch 6)
165	.20-.39	Fringe Benefits	6900	28,403	605	29,008	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	59,933	3,405	63,338	(Sch 6)
165		Administration - Total	6900	\$ 174,330	\$ 4,010	\$ 178,340	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 15,925	\$ 0	\$ 15,925	(Sch 3)
166	.20-.39	Fringe Benefits	6900	5,260	(605)	4,655	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	2,502	0	2,502	(Sch 4)
166		Medical Records - Total	6900	\$ 23,687	\$ (605)	\$ 23,082	
167		CDPH Licensing Fees	6900	\$ 12,183	\$ (2,213)	\$ 9,970	(Sch 6)
168		Professional Liability Insurance	6900	\$ 29,442	\$ (1,402)	\$ 28,040	(Sch 6)
169		Quality Assurance Fees	6900	\$ 175,534	\$ 0	\$ 175,534	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 25,233	\$ 0	\$ 25,233	(Sch 3)
170	.20-.39	Fringe Benefits	6800	8,245	0	8,245	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800		0	0	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 33,478	\$ 0	\$ 33,478	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900		0	0	(Sch 6)
174	.49	Agency Staff	6900		0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900		0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		Subtotal 155 - 174		\$ 514,854	\$ (210)	\$ 514,644	
200		Total		\$ 2,078,434	\$ (210)	\$ 2,078,224	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 41,065	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name:
SANTA MONICA CONVALESCENT CENTER I

Provider NPI:
1699857193

OSHPD Facility Number:
206190688

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

Line No.	Sub No.	TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
005	1	Plant Operations and Maintenance - Salaries and Wages	0							
005	2	Plant Operations and Maintenance - Fringe Benefits	0							
005	3	Plant Operations and Maintenance - Agency Staff	0							
005	4	Plant Operations and Maintenance - Other - Nonlabor	0							
010	1	Housekeeping - Salaries and Wages	0							
010	2	Housekeeping - Fringe Benefits	0							
010	3	Housekeeping - Agency Staff	0							
010	4	Housekeeping - Other - Nonlabor	0							
015	4	Depreciation: Buildings and Improvements	0							
020	4	Depreciation: Leasehold Improvements	0							
025	4	Depreciation: Equipment	0							
030	4	Depreciation and Amortization - Other	0							
035	4	Leases and Rentals	1,850	1,850						
040	4	Property Taxes	0							
045	4	Property Insurance	0							
050	4	Interest - Property, Plant, and Equipment	0							
055	4	Interest - Other	0							
060	1	Laundry and Linen - Salaries and Wages	0							
060	2	Laundry and Linen - Fringe Benefits	0							
060	3	Laundry and Linen - Agency Staff	0							
060	4	Laundry and Linen - Other - Nonlabor	(1,850)	(1,850)						
065	1	Dietary - Salaries and Wages	0							
065	2	Dietary - Fringe Benefits	0							
065	3	Dietary - Agency Staff	0							
065	4	Dietary - Other - Nonlabor	0							
070	4	Provision for Bad Debts	0							
075	1	Patient Supplies - Salaries and Wages	0							
075	2	Patient Supplies - Fringe Benefits	0							
075	3	Patient Supplies - Agency Staff	0							
075	4	Patient Supplies - Other - Nonlabor	0							
077	1	Specialized Support Surfaces - Salaries and Wages	0							
077	2	Specialized Support Surfaces - Fringe Benefits	0							
077	3	Specialized Support Surfaces - Agency Staff	0							
077	4	Specialized Support Surfaces - Other - Nonlabor	0							
080	1	Physical Therapy - Salaries and Wages	0							
080	2	Physical Therapy - Fringe Benefits	0							
080	3	Physical Therapy - Agency Staff	0							
080	4	Physical Therapy - Other - Nonlabor	0							
081	1	Respiratory Therapy - Salaries and Wages	0							
081	2	Respiratory Therapy - Fringe Benefits	0							
081	3	Respiratory Therapy - Agency Staff	0							
081	4	Respiratory Therapy - Other - Nonlabor	0							
082	1	Occupational Therapy - Salaries and Wages	0							
082	2	Occupational Therapy - Fringe Benefits	0							
082	3	Occupational Therapy - Agency Staff	0							
082	4	Occupational Therapy - Other - Nonlabor	0							
083	1	Speech Pathology - Salaries and Wages	0							
083	2	Speech Pathology - Fringe Benefits	0							
083	3	Speech Pathology - Agency Staff	0							

Provider Name:
SANTA MONICA CONVALESCENT CENTER I

Provider NPI:
1699857193

OSHPD Facility Number:
206190688

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

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

Provider Name							Fiscal Period			Provider NPI		Adjustments
SANTA MONICA CONVALESCENT CENTER I							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1699857193		8
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.						
MEMORANDUM ADJUSTMENT												
1	Not Reported			8	210		Total Facility Group Health Insurance To include Group Health Insurance in the audit for information purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$0	\$41,065	\$41,065		

Provider Name							Fiscal Period		Provider NPI		Adjustments
SANTA MONICA CONVALESCENT CENTER I							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1699857193		8
Report References											
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
<u>RECLASSIFICATIONS OF REPORTED COSTS</u>											
2	10.5	035	4	8A-1	035	4	Leases and Rentals	\$205,526	\$1,850	\$207,376	
	10.5	060	4	8A-1	060	4	Laundry and Linen - Other - Nonlabor To reclassify lease expenses from the using cost centers to the Leases and Rentals cost center. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000(e) and 52501	7,229	(1,850)	5,379	
3	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	\$59,933	\$1,192	\$61,125 *	
	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance To reclassify taxes and other fees associated with liability insurance to the Administration cost center. 42 CFR 413.24 / CMS Pub. 15-1, Section 2162 CCR, Title 22, Sections 52000(b) and 52501	29,442	(1,192)	28,250 *	
4	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$61,125	\$2,213	\$63,338	
	10.5	167	4	8A-1	167	4	Administration - CDPH Licensing Fees To reclassify non-CDPH license fee expenses to the appropriate cost center. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304	12,183	(2,213)	9,970	

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
SANTA MONICA CONVALESCENT CENTER I							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1699857193		8
Report References											
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
ADJUSTMENTS TO REPORTED COSTS											
5	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance To adjust liability insurance expense to agree with insurance invoices. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	\$28,250	(\$210)	\$28,040
6	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits		\$28,403	\$605	\$29,008
	10.5	166	2	8A-1	166	2	Medical Records - Fringe Benefits To reconcile the reported expenses to agree with the provider's general ledger. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304		5,260	(605)	4,655

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
SANTA MONICA CONVALESCENT CENTER I							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1699857193		8
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>										
7	10.7	075	1,2,3	7	075	Patient Supplies (Square Feet)	0	32	32	
	10.7	085	1,2,3	7	085	Pharmacy	60	(32)	28	
To adjust square footage statistics to agree with the provider's determination in order to properly allocate indirect costs. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306										

Provider Name							Fiscal Period	Provider NPI		Adjustments
SANTA MONICA CONVALESCENT CENTER I							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1699857193		8
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>										
8	4.1	5	2	1	15		Medi-Cal Patient Days To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: January 1, 2011 through December 31, 2011 Payment Period: January 1, 2011 through August 31, 2012 Report Date: September 18, 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	11,825	(260)	11,565