REPORT
ON THE
RATE SETTING AUDIT

INGLEWOOD HEALTH CARE CENTER
INGLEWOOD, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1013989656

FISCAL PERIOD ENDED
DECEMBER 31, 2010

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

Section Chief: Steven Gary
Audit Supervisor: Jeff Sandman
Auditors: Emil Guzman, Mandeep Kaur, and Kenny Mooc

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

TOBY DOUGLAS
DIRECTOR

EDMUND G. BROWN JR.
GOVERNOR

June 13, 2012

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

INGLEWOOD HEALTH CARE CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1013989656
FISCAL PERIOD ENDED DECEMBER 31, 2010

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 $17,358, 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.

Financial Audits Branch/Audits Section—Sacramento
MS 2106, P.O. Box 997413, Sacramento, CA 95899-7413
(916) 650-6994 / (916) 650-6990 fax
Internet Address: www.dhcs.ca.gov

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 Medi-Cal Benefits, Waiver Analysis and Rates Division.

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

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

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

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

United States Postal Service (USPS)
Assistant Chief Counsel
Department of Health Care Services
Office of Legal Services
MS 0010
PO Box 997413
Sacramento, CA 95899

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

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

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

Original Signed By

Steven Gary, Chief
Audits Section—Sacramento
Financial Audits Branch

Certified

STATE OF CALIFORNIA

SCHEDULE 1

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
INGLEWOOD HEALTH CARE CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1013989656

OSHPD Facility No.:
206190411

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
	SKILLED NURSING CARE			
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	$ N/A	$ 2,354,965	$ 82.34
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	$ N/A	$ 603,093	$ 21.09
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	$ N/A	$ 516,319	$ 18.05
4	Cost of Capital Related (Sch. 5, Ln. 105)	$ N/A	$ 690,281	$ 24.13
5	Property Taxes (Sch. 5, Ln. 105)	$ N/A	$ 34,520	$ 1.21
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	$ N/A	$ 20,788	$ 0.73
7	Professional Liability Insurance (Sch. 6, Ln. 105)	$ N/A	$ 84,711	$ 2.96
8	Caregiver Training (Sch. 6, Ln. 105)	$ N/A	$ 0	$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	$ N/A	$ 259,905	$ 9.09
10	Cost of Administration (Sch. 6, Ln. 105)	$ N/A	$ 558,928	$ 19.54
11	Cost of Routine Service/Audited Total Costs	$ 5,303,424.00	$ 5,123,510.35	$ 179.14
12	Total Patient Days (Adj)	28,601	28,601	
13	Cost Per Patient Day (Cost Divided by Days)	$ 185.43	$ 179.14	
14	Overpayments (Adj 16)	$	$ 17,358	
15	Medi-Cal Days (Adj 15)	20,707	20,096	
16	Medi-Cal Managed Care Days (Adj)		0	
	INTERMEDIATE CARE			
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
18	Total Patient Days (Adj)		0	
19	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
20	Overpayments (Adj)	$	$ 0	
	MENTALLY DISORDERED CARE			
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
22	Total Patient Days (Adj)		0	
23	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
24	Overpayments (Adj)	$	$ 0	
	DEVELOPMENTALLY DISABLED CARE			
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
26	Total Patient Days (Adj)		0	
27	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
28	Overpayments (Adj)	$	$ 0	
	SUBACUTE CARE			
29	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	$ N/A	$ 0	$ 0.00
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	$ N/A	$ 0	$ 0.00
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	$ N/A	$ 0	$ 0.00
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	$ N/A	$ 0	$ 0.00
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	$ N/A	$ 0	$ 0.00
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	$ N/A	$ 0	$ 0.00
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	$ N/A	$ 0	$ 0.00
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	$ N/A	$ 0	$ 0.00
37	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	$ N/A	$ 0	$ 0.00
38	Cost of Administration (Subacute Care Sch.1, Ln. 34)	$ N/A	$ 0	$ 0.00
39	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	$ 0	$ 0	$ 0.00
40	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
41	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
42	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	$ 0	$ 0	

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
INGLEWOOD HEALTH CARE CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1013989656

OSHPD Facility No.:
206190411

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
	SUBACUTE CARE - PEDIATRIC			
43	Cost of Routine Service (Subacute Care - Pediatric, Sch. 1, Ln 3)	$ 0	$ 0	
44	Cost of Ancillary Service (Subacute Care - Pediatric, Sch. 1, Ln. 1 + Ln. 2)	$ 0	$ 0	
45	Total Cost of Subacute Care - Pediatric Service (Ln. 42 + Ln. 43)	$ 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:
INGLEWOOD HEALTH CARE CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1013989656

OSHPD Facility No.:
206190411

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs 155	Activities 160	Total	
	GENERAL SERVICES					
005	Plant Operations and Maintenance					
010	Housekeeping					
060	Laundry and Linen					
065	Dietary					
155	Social Services	$ 71,334	$ 71,334			
160	Activities	87,178		$ 87,178		
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	395,708	0	0	395,708	
081	Respiratory Therapy	0	0	0	0	
082	Occupational Therapy	277,678	0	0	277,678	
083	Speech Pathology	117,181	0	0	117,181	
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	2,196,453	71,334	87,178	2,354,965	*
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	$ 3,145,532	$ 71,334	$ 87,178	$ 3,145,532	

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name: INGLEWOOD HEALTH CARE CENTER
Provider NPI: 1013989656
OSHPD Facility Number: 206190411
Fiscal Period: JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Srvs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	
	GENERAL SERVICES													
005	Plant Operations and Maintenance	$ 60,366	$ 60,366											
010	Housekeeping	166,915	34	$ 166,949										
060	Laundry and Linen	61,430	2,981	8,250	$ 72,661									
065	Dietary	284,665	3,448	9,540	0	$ 297,653								
155	Social Services	N/A	896	2,479	0	0	$ 3,374							
160	Activities	N/A	896	2,479	0	0	0	$ 3,374						
165	Administration	N/A	2,461	6,809	0	0	0	0		$ 9,270	$ 9,270			
166	Medical Records	53,173	125	346	0	0	0	0		53,644		$ 53,644		
170	Inservice Education - Nursing	0	0	0	0	0	0	0	$ -					
	ANCILLARY SERVICES													
075	Patient Supplies		0	0	0	0	0	0	0	0	41	239	$ 280	
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0	
080	Physical Therapy		656	1,815	0	0	0	0	0	2,470	700	4,050	7,221	
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0	
082	Occupational Therapy		656	1,815	0	0	0	0	0	2,470	495	2,866	5,831	
083	Speech Pathology		656	1,815	0	0	0	0	0	2,470	222	1,282	3,974	
085	Pharmacy		0	0	0	0	0	0	0	0	479	2,770	3,249	
090	Laboratory		0	0	0	0	0	0	0	0	44	252	296	
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	225	1,301	1,526	
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		47,352	131,032	72,661	297,653	3,374	3,374	0	555,447	7,020	40,625	603,093	*
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		166	458	0	0	0	0	0	624	7	39	670	
145	Other Nonreimbursable		41	112	0	0	0	0	0	153	38	219	409	
	TOTAL	$ 626,549	$ 60,366	$ 166,949	$ 72,661	$ 297,653	$ 3,374	$ 3,374	$ -	$ 563,635	$ 9,270	$ 53,644	$ 626,549	

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name: INGLEWOOD HEALTH CARE CENTER
Provider NPI: 1013989656
OSHPD Facility Number: 206190411
Fiscal Period: JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Srvs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	
	GENERAL SERVICES													
005	Plant Operations and Maintenance	$ 157,674	$ 157,674											
010	Housekeeping	27,982	88	$ 28,070										
060	Laundry and Linen	24,024	7,787	1,387	$ 33,198									
065	Dietary	203,497	9,005	1,604	0	$ 214,107								
155	Social Services	563	2,340	417	0	0	$ 3,319							
160	Activities	8,753	2,340	417	0	0	0	$ 11,509						
165	Administration	N/A	6,427	1,145	0	0	0	0		$ 7,572	$ 7,572			
166	Medical Records	3,784	327	58	0	0	0	0		4,169		$ 4,169		
170	Inservice Education - Nursing	0	0	0	0	0	0	0	$ -					
	ANCILLARY SERVICES													
075	Patient Supplies	24,214	0	0	0	0	0	0	0	24,214	34	19	$ 24,266	
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0	
080	Physical Therapy	2,118	1,713	305	0	0	0	0	0	4,136	572	315	5,022	
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0	
082	Occupational Therapy	33	1,713	305	0	0	0	0	0	2,051	404	223	2,678	
083	Speech Pathology	0	1,713	305	0	0	0	0	0	2,018	181	100	2,298	
085	Pharmacy	280,815	0	0	0	0	0	0	0	280,815	391	215	281,421	
090	Laboratory	25,568	0	0	0	0	0	0	0	25,568	36	20	25,623	
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0	
100	Other Ancillary Services	131,875	0	0	0	0	0	0	0	131,875	184	101	132,160	
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	99,579	123,683	22,031	33,198	214,107	3,319	11,509	0	507,427	5,735	3,157	516,319	*
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	745	433	77	0	0	0	0	0	1,255	6	3	1,263	
145	Other Nonreimbursable	21,392	106	19	0	0	0	0	0	21,517	31	17	21,565	
	TOTAL	$ 1,012,616	$ 157,674	$ 28,070	$ 33,198	$ 214,107	$ 3,319	$ 11,509	$ -	$ 1,000,875	$ 7,572	$ 4,169	$ 1,012,616	

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
INGLEWOOD HEALTH CARE CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1013989656

OSHPD Facility Number:
206190411

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)	$ 723,888	95%							
	Property Tax (line 40)	36,201	5%	$ 760,089						
005	Plant Operations and Maintenance			32,745	$ 32,745					
010	Housekeeping			407	18	$ 426				
060	Laundry and Linen			35,921	1,617	21	$ 37,559			
065	Dietary			41,542	1,870	24	0	$ 43,436		
155	Social Services			10,793	486	6	0	0	$ 11,285	
160	Activities			10,793	486	6	0	0	0	$ 11,285
165	Administration			29,649	1,335	17	0	0	0	0
166	Medical Records			1,507	68	1	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
	ANCILLARY SERVICES									
075	Patient Supplies			0	0	0	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			7,901	356	5	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			7,901	356	5	0	0	0	0
083	Speech Pathology			7,901	356	5	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	0	0	0	0
	ROUTINE SERVICES									
105	Skilled Nursing Care			570,545	25,686	334	37,559	43,436	11,285	11,285
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			1,996	90	1	0	0	0	0
145	Other Nonreimbursable			489	22	0	0	0	0	0
	TOTAL	$ 760,089	100%	$ 760,089	$ 32,745	$ 426	$ 37,559	$ 43,436	$ 11,285	$ 11,285

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
INGLEWOOD HEALTH CARE CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1013989656

OSHPD Facility Number:
206190411

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	Capital Related 95% Of Total	Property Tax 5% Of Total	
	GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	$ 723,888	95%								
	Property Tax (line 40)	36,201	5%								
005	Plant Operations and Maintenance										
010	Housekeeping										
060	Laundry and Linen										
065	Dietary										
155	Social Services										
160	Activities										
165	Administration				$ 31,001	$ 31,001					
166	Medical Records				1,576		$ 1,576				
170	Inservice Education - Nursing			$ -							
	ANCILLARY SERVICES										
075	Patient Supplies			0	0	138	7	$ 145	$ 138	$ 7	
077	Specialized Support Surfaces			0	0	0	0	0	0	0	
080	Physical Therapy			0	8,261	2,341	119	10,721	10,211	511	
081	Respiratory Therapy			0	0	0	0	0	0	0	
082	Occupational Therapy			0	8,261	1,656	84	10,002	9,525	476	
083	Speech Pathology			0	8,261	741	38	9,040	8,609	431	
085	Pharmacy			0	0	1,601	81	1,682	1,602	80	
090	Laboratory			0	0	146	7	153	146	7	
095	Home Health Services			0	0	0	0	0	0	0	
100	Other Ancillary Services			0	0	752	38	790	752	38	
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	700,130	23,478	1,193	724,801	690,281	34,520	*
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	2,087	23	1	2,110	2,010	101	
145	Other Nonreimbursable			0	511	126	6	644	613	31	
	TOTAL	$ 760,089	100%	$ -	$ 727,512	$ 31,001	$ 1,576	$ 760,089	$ 723,888	$ 36,201	

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name: INGLEWOOD HEALTH CARE CENTER
Provider NPI: 1013989656
OSHPD Facility Number: 206190411
Fiscal Period: JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

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. 60% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 9% of Total	Quality Assur. Fees 28% of Total	Caregiver Training 0% of Total
	GENERAL SERVICES													
045	Property Insurance	$ 45,639												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits,													
	Agency Staff and Other - Nonlabor)	692,396												
	Total Costs Allocable as Administration	738,035	60%											
167	DPH Licensing Fees	27,449	2%											
168	Professional Liability Insurance	111,856	9%											
169	Quality Assurance Fees	343,191	28%											
174	Caregiver Training	0	0%											
	Total	1,220,531	100%						$ 1,220,531					
	ANCILLARY SERVICES													
075	Patient Supplies			$ -	$ -	$ 24,214	$ -	$ 24,214	5,435	$ 3,287	$ 122	$ 498	$ 1,528	$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			395,708	2,470	4,136	8,261	410,576	92,159	55,727	2,073	8,446	25,913	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			277,678	2,470	2,051	8,261	290,461	65,198	39,424	1,466	5,975	18,332	0
083	Speech Pathology			117,181	2,470	2,018	8,261	129,931	29,165	17,635	656	2,673	8,201	0
085	Pharmacy			0	0	280,815	0	280,815	63,033	38,115	1,418	5,777	17,724	0
090	Laboratory			0	0	25,568	0	25,568	5,739	3,470	129	526	1,614	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	131,875	0	131,875	29,601	17,899	666	2,713	8,323	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
	ROUTINE SERVICES													
105	Skilled Nursing Care			2,354,965	555,447	507,427	700,130	4,117,969	924,332	558,928	20,788	84,711	259,905	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	624	1,255	2,087	3,965	890	538	20	82	250	0
145	Other Nonreimbursable			0	153	21,517	511	22,181	4,979	3,011	112	456	1,400	0
	SUBTOTAL	$ 1,220,531		$ 3,145,532	$ 563,635	$ 1,000,875	$ 727,512	$ 5,437,554	$ 1,220,531					
	Total Administrative Costs							$ 1,220,531		$ 738,035	$ 27,449	$ 111,856	$ 343,191	$ -
	Unit Cost Multiplier							0.22446317						
	Accumulated Administration Costs (Sch 2 thru 5)				$ 62,914	$ 11,741	$ 32,577	$ 107,232						
	TOTAL FACILITY COSTS							$ 6,765,316						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name: INGLEWOOD HEALTH CARE CENTER
Provider NPI: 1013989656
OSHPD Facility Number: 206190411
Fiscal Period: JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS	Plant Ops (SQ FT) 5	Hskpng (SQ FT) 10	Laundry (LBS) 60	Dietary (MEALS) 65	Soc Srvs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	Inserv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL (ACCUM COST)
		(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)		
	GENERAL SERVICES										
005	Plant Operations and Maintenance	804									
010	Housekeeping	10	10								
060	Laundry and Linen	882	882	882							
065	Dietary	1,020	1,020	1,020							
155	Social Services	265	265	265							
160	Activities	265	265	265							
165	Administration	728	728	728							
166	Medical Records	37	37	37							
170	Inservice Education - Nursing										
	ANCILLARY SERVICES										
075	Patient Supplies									24,214	24,214
077	Specialized Support Surfaces									0	0
080	Physical Therapy	194	194	194						410,576	410,576
081	Respiratory Therapy									0	0
082	Occupational Therapy	194	194	194						290,461	290,461
083	Speech Pathology	194	194	194						129,931	129,931
085	Pharmacy									280,815	280,815
090	Laboratory									25,568	25,568
095	Home Health Services									0	0
100	Other Ancillary Services									131,875	131,875
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	14,009	14,009	14,009	280,070	84,021	2,296,032	2,296,032	2,296,032	4,117,969	4,117,969
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	49	49	49						3,965	3,965
145	Other Nonreimbursable	12	12	12						22,181	22,181
	TOTAL STATISTICS	18,663	17,859	17,849	280,070	84,021	2,296,032	2,296,032	2,296,032	5,437,554	5,437,554
	TOTAL DIRECT SALARIES COSTS - SCH. 2						$ 71,334	$ 87,178			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.031068382	0.037968983			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		$ 60,366	$ 166,949	$ 72,661	$ 297,653	$ 3,374	$ 3,374	$ -	$ 9,270	$ 53,644
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		3.38014447	9.35339803	0.25943866	3.54260498	0.00146966	0.00146966	0.00000000	0.00170481	0.00986542
	TOTAL INDIRECT OTHER COSTS - SCH. 4		$ 157,674	$ 28,070	$ 33,198	$ 214,107	$ 3,319	$ 11,509	$ -	$ 7,572	$ 4,169
	UNIT COST MULTIPLIER (INDIRECT OTHER)		8.82882580	1.57265327	0.11853503	2.54824995	0.00144571	0.00501273	0.00000000	0.00139259	0.00076668
	TOTAL CAPITAL COSTS - SCH. 5	$ 760,089	$ 32,745	$ 426	$ 37,559	$ 43,436	$ 11,285	$ 11,285	$ -	$ 31,001	$ 1,576
	UNIT COST MULTIPLIER (CAPITAL COSTS)	40.72705353	1.83350417	0.02384479	0.13410734	0.51696707	0.00491494	0.00491494	0.00000000	0.00570136	0.00028977

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
INGLEWOOD HEALTH CARE CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1013989656

OSHPD Facility Number:
206190411

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
005		Plant Operations and Maintenance					
005	.01-.19	Salaries and Wages	6200	$ 42,883	$ 0	$ 42,883	(Sch 3)
005	.20-.39	Fringe Benefits	6200	17,608	(125)	17,483	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	146,821	10,853	157,674	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	$ 207,312	$ 10,728	$ 218,040	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	$ 133,755	$ 0	$ 133,755	(Sch 3)
010	.20-.39	Fringe Benefits	6300	33,550	(390)	33,160	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	27,982	0	27,982	(Sch 4)
010		Housekeeping - Total	6300	$ 195,287	$ (390)	$ 194,897	
015		Depreciation: Buildings and Improvements	7110 - 7120	$	$ 0	$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	24,586	0	24,586	(Sch 5)
025		Depreciation: Equipment	7140	21,609	0	21,609	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	674,510	3,183	677,693	(Sch 5)
040		Property Taxes	7300	36,201	0	36,201	(Sch 5)
045		Property Insurance	7400	45,639	0	45,639	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	$	$ 0	$ 0	(Sch 6)
057		**Subtotal 005 - 055**		$ 1,205,144	$ 13,521	$ 1,218,665	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	$ 46,256	$ 0	$ 46,256	(Sch 3)
060	.20-.39	Fringe Benefits	6400	15,309	(135)	15,174	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	24,024	0	24,024	(Sch 4)
060		Laundry and Linen - Total	6400	$ 85,589	$ (135)	$ 85,454	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	$ 209,803	$ 0	$ 209,803	(Sch 3)
065	.20-.39	Fringe Benefits	6500	75,473	(611)	74,862	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	203,497	0	203,497	(Sch 4)
065		Dietary - Total	6500	$ 488,773	$ (611)	$ 488,162	
070		Provision for Bad Debts	7700	$ 0	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	24,214	0	24,214	(Sch 4)
075		Patient Supplies - Total	8100	$ 24,214	$ 0	$ 24,214	
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:
INGLEWOOD HEALTH CARE CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1013989656

OSHPD Facility Number:
206190411

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
080		Physical Therapy					
080	.01-.19	Salaries and Wages	8200	$ 328,517	$ 0	$ 328,517	(Sch 2)
080	.20-.39	Fringe Benefits	8200	68,148	(957)	67,191	(Sch 2)
080	.79	Agency Staff	8200		0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	2,118	0	2,118	(Sch 4)
080		Physical Therapy - Total	8200	$ 398,783	$ (957)	$ 397,826	
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	$ 222,863	$ 0	$ 222,863	(Sch 2)
082	.20-.39	Fringe Benefits	8250	55,464	(649)	54,815	(Sch 2)
082	.79	Agency Staff	8250		0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	33	0	33	(Sch 4)
082		Occupational Therapy - Total	8250	$ 278,360	$ (649)	$ 277,711	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	$ 94,412	$ 0	$ 94,412	(Sch 2)
083	.20-.39	Fringe Benefits	8280	23,044	(275)	22,769	(Sch 2)
083	.79	Agency Staff	8280		0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280		0	0	(Sch 4)
083		Speech Pathology - Total	8280	$ 117,456	$ (275)	$ 117,181	
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	276,100	4,715	280,815	(Sch 4)
085		Pharmacy - Total	8300	$ 276,100	$ 4,715	$ 280,815	
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	25,568	0	25,568	(Sch 4)
090		Laboratory - Total	8400	$ 25,568	$ 0	$ 25,568	
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	121,215	10,660	131,875	(Sch 4)
100		Other Ancillary Services - Total	8900	$ 121,215	$ 10,660	$ 131,875	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
INGLEWOOD HEALTH CARE CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1013989656

OSHPD Facility Number:
206190411

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
101		Subacute Care Ancillary Services					
101	.01-.19	Salaries and Wages	8100-8900	$	$ 0	$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
101	.79	Agency Staff	8100-8900		0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
101		Subacute Care Ancillary Services - Total	8100-8900	$ 0	$ 0	$ 0	
102		Subacute Care - Pediatric Ancillary Services					
102	.01-.19	Salaries and Wages	8100-8900	$	$ 0	$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
102	.79	Agency Staff	8100-8900		0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	$ 0	$ 0	$ 0	
104		Subtotal 075 - 102		$ 1,241,696	$ 13,494	$ 1,255,190	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	$ 1,690,486	$ (27,098)	$ 1,663,388	(Sch 2)
105	.20-.39	Fringe Benefits	6110	544,777	(11,712)	533,065	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	125,807	(26,228)	99,579	(Sch 4)
105		Skilled Nursing Care - Total	6110	$ 2,361,070	$ (65,038)	$ 2,296,032	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	$	$ 0	$ 0	
110	.20-.39	Fringe Benefits	6120		0	0	
110	.49	Agency Staff	6120		0	0	
110	.40-.99	Other - Nonlabor	6120		0	0	
110		Intermediate Care - Total	6120	$ 0	$ 0	$ 0	(Sch 2)
115		Mentally Disordered Care					
115	.01-.19	Salaries and Wages	6130	$	$ 0	$ 0	
115	.20-.39	Fringe Benefits	6130		0	0	
115	.49	Agency Staff	6130		0	0	
115	.40-.99	Other - Nonlabor	6130		0	0	
115		Mentally Disordered Care - Total	6130	$ 0	$ 0	$ 0	(Sch 2)
120		Developmentally Disabled Care					
120	.01-.19	Salaries and Wages	6140	$	$ 0	$ 0	
120	.20-.39	Fringe Benefits	6140		0	0	
120	.49	Agency Staff	6140		0	0	
120	.40-.99	Other - Nonlabor	6140		0	0	
120		Developmentally Disabled Care - Total	6140	$ 0	$ 0	$ 0	(Sch 2)
125		Subacute Care					
125	.01-.19	Salaries and Wages	6150	$	$ 0	$ 0	(Sch 2)
125	.20-.39	Fringe Benefits	6150		0	0	(Sch 2)
125	.49	Agency Staff	6150		0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150		0	0	(Sch 4)
125		Subacute Care - Total	6150	$ 0	$ 0	$ 0	
126		Subacute Care - Pediatric					
126	.01-.19	Salaries and Wages	6160	$	$ 0	$ 0	(Sch 2)
126	.20-.39	Fringe Benefits	6160		0	0	(Sch 2)
126	.49	Agency Staff	6160		0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160		0	0	(Sch 4)
126		Subacute Care - Pediatric - Total	6160	$ 0	$ 0	$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
INGLEWOOD HEALTH CARE CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1013989656

OSHPD Facility Number:
206190411

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
128		Transitional Inpatient Care					
128	.01-.19	Salaries and Wages	6170	$	$ 0	$ 0	
128	.20-.39	Fringe Benefits	6170		0	0	
128	.49	Agency Staff	6170		0	0	
128	.40-.99	Other - Nonlabor	6170		0	0	
128		Transitional Inpatient Care - Total	6170	$ 0	$ 0	$ 0	(Sch 2)
130		Hospice Inpatient Care					
130	.01-.19	Salaries and Wages	6180	$	$ 0	$ 0	
130	.20-.39	Fringe Benefits	6180		0	0	
130	.49	Agency Staff	6180		0	0	
130	.40-.99	Other - Nonlabor	6180		0	0	
130		Hospice Inpatient Care - Total	6180	$ 0	$ 0	$ 0	(Sch 2)
135		Other Routine Services					
135	.01-.19	Salaries and Wages	6190	$	$ 0	$ 0	
135	.20-.39	Fringe Benefits	6190		0	0	
135	.49	Agency Staff	6190		0	0	
135	.40-.99	Other - Nonlabor	6190		0	0	
135		Other Routine Services - Total	6190	$ 0	$ 0	$ 0	(Sch 2)
		Other Nonreimbursable					
139		Residential Care					
139	.01-.19	Salaries and Wages	9100	$	$ 0	$ 0	(Sch 2)
139	.20-.39	Fringe Benefits	9100		0	0	(Sch 2)
139	.49	Agency Staff	9100		0	0	(Sch 2)
139	.40-.99	Other - Nonlabor	9100		0	0	(Sch 4)
139		Residential Care - Total	9100	$ 0	$ 0	$ 0	
140		Beauty and Barber					
140	.01-.19	Salaries and Wages	8900	$	$ 0	$ 0	(Sch 2)
140	.20-.39	Fringe Benefits	8900		0	0	(Sch 2)
140	.49	Agency Staff	8900		0	0	(Sch 2)
140	.40-.99	Other - Nonlabor	8900	745	0	745	(Sch 4)
140		Beauty and Barber - Total	8900	$ 745	$ 0	$ 745	
145		Other Nonreimbursable					
145	.01-.19	Salaries and Wages	9100	$	$ 0	$ 0	(Sch 2)
145	.20-.39	Fringe Benefits	9100		0	0	(Sch 2)
145	.49	Agency Staff	9100		0	0	(Sch 2)
145	.40-.99	Other - Nonlabor	9100		21,392	21,392	(Sch 4)
145		Other Nonreimbursable - Total	9100	$ 0	$ 21,392	$ 21,392	
146		**Subtotal 105 - 145**		$ 2,361,815	$ (43,646)	$ 2,318,169	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	$ 52,510	$ 0	$ 52,510	(Sch 2)
155	.20-.39	Fringe Benefits	6600	18,977	(153)	18,824	(Sch 2)
155	.49	Agency Staff	6600		0	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600	563	0	563	(Sch 4)
155		Social Services - Total	6600	$ 72,050	$ (153)	$ 71,897	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
INGLEWOOD HEALTH CARE CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1013989656

OSHPD Facility Number:
206190411

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
160		Activities					
160	.01-.19	Salaries and Wages	6700	$ 61,907	$ 0	$ 61,907	(Sch 2)
160	.20-.39	Fringe Benefits	6700	25,451	(180)	25,271	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	8,753	0	8,753	(Sch 4)
160		Activities - Total	6700	$ 96,111	$ (180)	$ 95,931	
165		Administration					
165	.01-.19	Salaries and Wages	6900	$ 300,122	$ 27,098	$ 327,220	(Sch 6)
165	.20-.39	Fringe Benefits	6900	86,562	4,525	91,087	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	330,773	(56,684)	274,089	(Sch 6)
165		Administration - Total	6900	$ 717,457	$ (25,061)	$ 692,396	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	$ 44,432	$ 0	$ 44,432	(Sch 3)
166	.20-.39	Fringe Benefits	6900	8,870	(129)	8,741	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	6,409	(2,625)	3,784	(Sch 4)
166		Medical Records - Total	6900	$ 59,711	$ (2,754)	$ 56,957	
167		CDPH Licensing Fees	6900	$ 27,449	$ 0	$ 27,449	(Sch 6)
168		Professional Liability Insurance	6900	$ 123,153	$ (11,297)	$ 111,856	(Sch 6)
169		Quality Assurance Fees	6900	$ 343,191	$ 0	$ 343,191	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	$ 50,661	$ (50,661)	$ 0	(Sch 3)
170	.20-.39	Fringe Benefits	6800	18,855	(18,855)	0	(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	$ 69,516	$ (69,516)	$ 0	
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		$ 1,508,638	$ (108,962)	$ 1,399,676	
200		**Total**		**$ 6,891,655**	**$ (126,339)**	**$ 6,765,316**	

Provider Name: INGLEWOOD HEALTH CARE CENTER

Provider NPI: 1013989656

OSHPD Facility Number: 206190411

Fiscal Period: JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Line No.	Sub No.		TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8
005	1	Plant Operations and Maintenance - Salaries and Wages	0								
005	2	Plant Operations and Maintenance - Fringe Benefits	(125)							(125)	
005	3	Plant Operations and Maintenance - Agency Staff	0								
005	4	Plant Operations and Maintenance - Other - Nonlabor	10,853	10,853							
010	1	Housekeeping - Salaries and Wages	0								
010	2	Housekeeping - Fringe Benefits	(390)							(390)	
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	3,183		3,183						
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	(135)							(135)	
060	3	Laundry and Linen - Agency Staff	0								
060	4	Laundry and Linen - Other - Nonlabor	0								
065	1	Dietary - Salaries and Wages	0								
065	2	Dietary - Fringe Benefits	(611)							(611)	
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	(957)							(957)	
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	(649)							(649)	
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	(275)							(275)	
083	3	Speech Pathology - Agency Staff	0								

Provider Name: INGLEWOOD HEALTH CARE CENTER

Provider NPI: 1013989656

OSHPD Facility Number: 206190411

Fiscal Period: JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Line No.	Sub No.		TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8
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	4,715			4,715					
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	10,660				10,660				
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	(27,098)						(27,098)		
105	2	Skilled Nursing Care - Fringe Benefits	(11,712)					(1,488)	(3,911)	(4,924)	(1,389)
105	3	Skilled Nursing Care - Agency Staff	0								
105	4	Skilled Nursing Care - Other - Nonlabor	(26,228)	(10,853)		(4,715)	(10,660)				
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: INGLEWOOD HEALTH CARE CENTER

Provider NPI: 1013989656

OSHPD Facility Number: 206190411

Fiscal Period: JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Line No.	Sub No.		TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8
128	1	Transitional Inpatient Care - Salaries and Wages	0								
128	2	Transitional Inpatient Care - Fringe Benefits	0								
128	3	Transitional Inpatient Care - Agency Staff	0								
128	4	Transitional Inpatient Care - Other - Nonlabor	0								
130	1	Hospice Inpatient Care - Salaries and Wages	0								
130	2	Hospice Inpatient Care - Fringe Benefits	0								
130	3	Hospice Inpatient Care - Agency Staff	0								
130	4	Hospice Inpatient Care - Other - Nonlabor	0								
135	1	Other Routine Services - Salaries and Wages	0								
135	2	Other Routine Services - Fringe Benefits	0								
135	3	Other Routine Services - Agency Staff	0								
135	4	Other Routine Services - Other - Nonlabor	0								
139	1	Residential Care - Salaries and Wages	0								
139	2	Residential Care - Fringe Benefits	0								
139	3	Residential Care - Agency Staff	0								
139	4	Residential Care - Other - Nonlabor	0								
140	1	Beauty and Barber - Salaries and Wages	0								
140	2	Beauty and Barber - Fringe Benefits	0								
140	3	Beauty and Barber - Agency Staff	0								
140	4	Beauty and Barber - Other - Nonlabor	0								
145	1	Other Nonreimbursable - Salaries and Wages	0								
145	2	Other Nonreimbursable - Fringe Benefits	0								
145	3	Other Nonreimbursable - Agency Staff	0								
145	4	Other Nonreimbursable - Other - Nonlabor	21,392								
155	1	Social Services - Salaries and Wages	0								
155	2	Social Services - Fringe Benefits	(153)							(153)	
155	3	Social Services - Agency Staff	0								
155	4	Social Services - Other - Nonlabor	0								
160	1	Activities - Salaries and Wages	0								
160	2	Activities - Fringe Benefits	(180)							(180)	
160	3	Activities - Agency Staff	0								
160	4	Activities - Other - Nonlabor	0								
165	1	Administration - Salaries and Wages	27,098						27,098		
165	2	Administration - Fringe Benefits	4,525					1,488	3,911	(874)	
165	3	Administration - Agency Staff	0								
165	4	Administration - Other - Nonlabor	(56,684)		(3,183)						(3,815)
166	1	Medical Records - Salaries and Wages	0								
166	2	Medical Records - Fringe Benefits	(129)							(129)	
166	3	Medical Records - Agency Staff	0								
166	4	Medical Records - Other - Nonlabor	(2,625)								
167	4	CDPH Licensing Fees	0								
168	4	Professional Liability Insurance	(11,297)								
169	4	Quality Assurance Fees	0								
170	1	Inservice Education - Nursing - Salaries and Wages	(50,661)								
170	2	Inservice Education - Nursing - Fringe Benefits	(18,855)								
170	3	Inservice Education - Nursing - Agency Staff	0								
170	4	Inservice Education - Nursing - Other - Nonlabor	0								
174	1	Caregiver Training - Salaries and Wages	0								
174	2	Caregiver Training - Fringe Benefits	0								

Provider Name: INGLEWOOD HEALTH CARE CENTER

Provider NPI: 1013989656

OSHPD Facility Number: 206190411

Fiscal Period: JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Line No.	Sub No.		TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8
174	3	Caregiver Training - Agency Staff	0								
174	4	Caregiver Training - Other - Nonlabor	0								
200		Total	($126,339)	0	0	0	0	0	0	(9,403)	(5,204)
			(To Sch 8)								

Provider Name: INGLEWOOD HEALTH CARE CENTER

Provider NPI: 1013989656

OSHPD Facility Number: 206190411

Fiscal Period: JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Line No.	Sub No.		AUDIT ADJ 9	AUDIT ADJ 10	AUDIT ADJ 11	AUDIT ADJ 12	AUDIT ADJ 13	AUDIT ADJ 14	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
005	1	Plant Operations and Maintenance - Salaries and Wages									
005	2	Plant Operations and Maintenance - Fringe Benefits									
005	3	Plant Operations and Maintenance - Agency Staff									
005	4	Plant Operations and Maintenance - Other - Nonlabor									
010	1	Housekeeping - Salaries and Wages									
010	2	Housekeeping - Fringe Benefits									
010	3	Housekeeping - Agency Staff									
010	4	Housekeeping - Other - Nonlabor									
015	4	Depreciation: Buildings and Improvements									
020	4	Depreciation: Leasehold Improvements									
025	4	Depreciation: Equipment									
030	4	Depreciation and Amortization - Other									
035	4	Leases and Rentals									
040	4	Property Taxes									
045	4	Property Insurance									
050	4	Interest - Property, Plant, and Equipment									
055	4	Interest - Other									
060	1	Laundry and Linen - Salaries and Wages									
060	2	Laundry and Linen - Fringe Benefits									
060	3	Laundry and Linen - Agency Staff									
060	4	Laundry and Linen - Other - Nonlabor									
065	1	Dietary - Salaries and Wages									
065	2	Dietary - Fringe Benefits									
065	3	Dietary - Agency Staff									
065	4	Dietary - Other - Nonlabor									
070	4	Provision for Bad Debts									
075	1	Patient Supplies - Salaries and Wages									
075	2	Patient Supplies - Fringe Benefits									
075	3	Patient Supplies - Agency Staff									
075	4	Patient Supplies - Other - Nonlabor									
077	1	Specialized Support Surfaces - Salaries and Wages									
077	2	Specialized Support Surfaces - Fringe Benefits									
077	3	Specialized Support Surfaces - Agency Staff									
077	4	Specialized Support Surfaces - Other - Nonlabor									
080	1	Physical Therapy - Salaries and Wages									
080	2	Physical Therapy - Fringe Benefits									
080	3	Physical Therapy - Agency Staff									
080	4	Physical Therapy - Other - Nonlabor									
081	1	Respiratory Therapy - Salaries and Wages									
081	2	Respiratory Therapy - Fringe Benefits									
081	3	Respiratory Therapy - Agency Staff									
081	4	Respiratory Therapy - Other - Nonlabor									
082	1	Occupational Therapy - Salaries and Wages									
082	2	Occupational Therapy - Fringe Benefits									
082	3	Occupational Therapy - Agency Staff									
082	4	Occupational Therapy - Other - Nonlabor									
083	1	Speech Pathology - Salaries and Wages									
083	2	Speech Pathology - Fringe Benefits									
083	3	Speech Pathology - Agency Staff									

Provider Name: INGLEWOOD HEALTH CARE CENTER

Provider NPI: 1013989656

OSHPD Facility Number: 206190411

Fiscal Period: JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Line No.	Sub No.		AUDIT ADJ 9	AUDIT ADJ 10	AUDIT ADJ 11	AUDIT ADJ 12	AUDIT ADJ 13	AUDIT ADJ 14	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
083	4	Speech Pathology - Other - Nonlabor									
085	1	Pharmacy - Salaries and Wages									
085	2	Pharmacy - Fringe Benefits									
085	3	Pharmacy - Agency Staff									
085	4	Pharmacy - Other - Nonlabor									
090	1	Laboratory - Salaries and Wages									
090	2	Laboratory - Fringe Benefits									
090	3	Laboratory - Agency Staff									
090	4	Laboratory - Other - Nonlabor									
095	1	Home Health Services - Salaries and Wages									
095	2	Home Health Services - Fringe Benefits									
095	3	Home Health Services - Agency Staff									
095	4	Home Health Services - Other - Nonlabor									
100	1	Other Ancillary Services - Salaries and Wages									
100	2	Other Ancillary Services - Fringe Benefits									
100	3	Other Ancillary Services - Agency Staff									
100	4	Other Ancillary Services - Other - Nonlabor									
101	1	Subacute Care Ancillary Services - Salaries and Wages									
101	2	Subacute Care Ancillary Services - Fringe Benefits									
101	3	Subacute Care Ancillary Services - Agency Staff									
101	4	Subacute Care Ancillary Services - Other - Nonlabor									
102	1	Subacute Pediatric Ancillary Services - Salaries and Wages									
102	2	Subacute Pediatric Ancillary Services - Fringe Benefits									
102	3	Subacute Pediatric Ancillary Services - Agency Staff									
102	4	Subacute Pediatric Ancillary Services - Other - Nonlabor									
105	1	Skilled Nursing Care - Salaries and Wages									
105	2	Skilled Nursing Care - Fringe Benefits									
105	3	Skilled Nursing Care - Agency Staff									
105	4	Skilled Nursing Care - Other - Nonlabor									
110	1	Intermediate Care - Salaries and Wages									
110	2	Intermediate Care - Fringe Benefits									
110	3	Intermediate Care - Agency Staff									
110	4	Intermediate Care - Other - Nonlabor									
115	1	Mentally Disordered Care - Salaries and Wages									
115	2	Mentally Disordered Care - Fringe Benefits									
115	3	Mentally Disordered Care - Agency Staff									
115	4	Mentally Disordered Care - Other - Nonlabor									
120	1	Developmentally Disabled Care - Salaries and Wages									
120	2	Developmentally Disabled Care - Fringe Benefits									
120	3	Developmentally Disabled Care - Agency Staff									
120	4	Developmentally Disabled Care - Other - Nonlabor									
125	1	Subacute Care - Salaries and Wages									
125	2	Subacute Care - Fringe Benefits									
125	3	Subacute Care - Agency Staff									
125	4	Subacute Care - Other - Nonlabor									
126	1	Subacute Care - Pediatric - Salaries and Wages									
126	2	Subacute Care - Pediatric - Fringe Benefits									
126	3	Subacute Care - Pediatric - Agency Staff									
126	4	Subacute Care - Pediatric - Other - Nonlabor									

Provider Name: INGLEWOOD HEALTH CARE CENTER

Provider NPI: 1013989656

OSHPD Facility Number: 206190411

Fiscal Period: JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Line No.	Sub No.		AUDIT ADJ 9	AUDIT ADJ 10	AUDIT ADJ 11	AUDIT ADJ 12	AUDIT ADJ 13	AUDIT ADJ 14	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
128	1	Transitional Inpatient Care - Salaries and Wages									
128	2	Transitional Inpatient Care - Fringe Benefits									
128	3	Transitional Inpatient Care - Agency Staff									
128	4	Transitional Inpatient Care - Other - Nonlabor									
130	1	Hospice Inpatient Care - Salaries and Wages									
130	2	Hospice Inpatient Care - Fringe Benefits									
130	3	Hospice Inpatient Care - Agency Staff									
130	4	Hospice Inpatient Care - Other - Nonlabor									
135	1	Other Routine Services - Salaries and Wages									
135	2	Other Routine Services - Fringe Benefits									
135	3	Other Routine Services - Agency Staff									
135	4	Other Routine Services - Other - Nonlabor									
139	1	Residential Care - Salaries and Wages									
139	2	Residential Care - Fringe Benefits									
139	3	Residential Care - Agency Staff									
139	4	Residential Care - Other - Nonlabor									
140	1	Beauty and Barber - Salaries and Wages									
140	2	Beauty and Barber - Fringe Benefits									
140	3	Beauty and Barber - Agency Staff									
140	4	Beauty and Barber - Other - Nonlabor									
145	1	Other Nonreimbursable - Salaries and Wages									
145	2	Other Nonreimbursable - Fringe Benefits									
145	3	Other Nonreimbursable - Agency Staff									
145	4	Other Nonreimbursable - Other - Nonlabor	21,392								
155	1	Social Services - Salaries and Wages									
155	2	Social Services - Fringe Benefits									
155	3	Social Services - Agency Staff									
155	4	Social Services - Other - Nonlabor									
160	1	Activities - Salaries and Wages									
160	2	Activities - Fringe Benefits									
160	3	Activities - Agency Staff									
160	4	Activities - Other - Nonlabor									
165	1	Administration - Salaries and Wages									
165	2	Administration - Fringe Benefits									
165	3	Administration - Agency Staff									
165	4	Administration - Other - Nonlabor		(44,026)	(5,000)	(660)					
166	1	Medical Records - Salaries and Wages									
166	2	Medical Records - Fringe Benefits									
166	3	Medical Records - Agency Staff									
166	4	Medical Records - Other - Nonlabor				(2,625)					
167	4	CDPH Licensing Fees									
168	4	Professional Liability Insurance					(11,297)				
169	4	Quality Assurance Fees									
170	1	Inservice Education - Nursing - Salaries and Wages						(50,661)			
170	2	Inservice Education - Nursing - Fringe Benefits						(18,855)			
170	3	Inservice Education - Nursing - Agency Staff									
170	4	Inservice Education - Nursing - Other - Nonlabor									
174	1	Caregiver Training - Salaries and Wages									
174	2	Caregiver Training - Fringe Benefits									

Provider Name: INGLEWOOD HEALTH CARE CENTER

Provider NPI: 1013989656

OSHPD Facility Number: 206190411

Fiscal Period: JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Line No.	Sub No.		AUDIT ADJ 9	AUDIT ADJ 10	AUDIT ADJ 11	AUDIT ADJ 12	AUDIT ADJ 13	AUDIT ADJ 14	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
174	3	Caregiver Training - Agency Staff									
174	4	Caregiver Training - Other - Nonlabor									
200		Total	21,392	(44,026)	(5,000)	(3,285)	(11,297)	(69,516)	0	0	0

Provider Name	Fiscal Period	Provider NPI	Adjustments
INGLEWOOD HEALTH CARE CENTER	JANUARY 1, 2010 THROUGH DECEMBER 31, 2010	1013989656	16

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
							RECLASSIFICATIONS OF REPORTED COSTS				
1	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor		$146,821	$10,853	$157,674
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor		125,807	(10,853)	114,954 *
							To reclassify infectious waste fees to the appropriate cost center.				
							42 CFR 413.20 and 413.24				
							CMS Pub. 15-1, Sections 2306, 2302.4, and 2302.8				
2	10.5	035	4	8A-1	035	4	Leases and Rentals		$674,510	$3,183	$677,693
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor		330,773	(3,183)	327,590 *
							To reclassify rented software for proper cost determination.				
							42 CFR 413.5, 413.20, 413.24, and 413.130				
							CMS Pub. 15-1, Sections 2300, 2306, and 2307				
							CMS Pub. 15-2, Section 2408				
							W&I Code 14126.023				
3	10.5	085	4	8A-1	085	4	Pharmacy - Other - Nonlabor		$276,100	$4,715	$280,815
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	*	114,954	(4,715)	110,239 *
							To reclassify pharmacy consultant fees to the appropriate cost center.				
							42 CFR 413.20 and 413.24				
							CMS Pub. 15-1, Sections 2306, 2302.4, and 2302.8				
4	10.5	100	4	8A-1	100	4	Other Ancillary Services - Other - Nonlabor		$121,215	$10,660	$131,875
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	*	110,239	(10,660)	99,579
							To reclassify separately billable nursing supplies to patient supplies				
							for proper cost reporting.				
							42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2202.8, 2203.2,				
							2300, and 2304 / CCR, Title 22, Sections 51123 and 51511				
5	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits		$86,562	$1,488	$88,050 *
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits		544,777	(1,488)	543,289 *
							To reallocate workers' compensation and premium health insurance				
							to total salaries for proper cost allocation.				
							42 CFR 413.20 and 413.24				
							CMS Pub. 15-1, Sections 2300 and 2304				

*Balance carried forward from prior/to subsequent adjustments

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INGLEWOOD HEALTH CARE CENTER	JANUARY 1, 2010 THROUGH DECEMBER 31, 2010	1013989656	16

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	
							RECLASSIFICATIONS OF REPORTED COSTS					
6	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages		$300,122	$27,098	$327,220	
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	*	88,050	3,911	91,961	*
	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages		1,690,486	(27,098)	1,663,388	
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	*	543,289	(3,911)	539,378	*
							To reclassify central supplies wages and benefits to the appropriate cost center.					
							42 CFR 413.20 and 413.24					
							CMS Pub. 15-1, Sections 2306, 2302.4, and 2302.8					

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INGLEWOOD HEALTH CARE CENTER	JANUARY 1, 2010 THROUGH DECEMBER 31, 2010	1013989656	16

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					
7	10.5	005	2	8A-1	005	2	Plant Operations and Maintenance - Fringe Benefits		$17,608	($125)	$17,483	
	10.5	010	2	8A-1	010	2	Housekeeping - Fringe Benefits		33,550	(390)	33,160	
	10.5	060	2	8A-1	060	2	Laundry and Linen - Fringe Benefits		15,309	(135)	15,174	
	10.5	065	2	8A-1	065	2	Dietary - Fringe Benefits		75,473	(611)	74,862	
	10.5	080	2	8A-1	080	2	Physical Therapy - Fringe Benefits		68,148	(957)	67,191	
	10.5	082	2	8A-1	082	2	Occupational Therapy - Fringe Benefits		55,464	(649)	54,815	
	10.5	083	2	8A-1	083	2	Speech Pathology - Fringe Benefits		23,044	(275)	22,769	
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	*	539,378	(4,924)	534,454	*
	10.5	155	2	8A-1	155	2	Social Services - Fringe Benefits		18,977	(153)	18,824	
	10.5	160	2	8A-1	160	2	Activities - Fringe Benefits		25,451	(180)	25,271	
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	*	91,961	(874)	91,087	
	10.5	166	2	8A-1	166	2	Medical Records - Fringe Benefits		8,870	(129)	8,741	
							To adjust insurance paid claims subject to the first dollar loss limitation. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2161, 2162.2, 2161.4, 2162.5, 2162.7, 2300, and 2304					
8	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	*	$534,454	($1,389)	$533,065	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	327,590	(3,815)	323,775	*
							To eliminate employee relations expense due to insufficient documentation demonstrating the expenses are patient care related and prudent. 42 CFR 413.9(c)(3), 413.20 and 413.24 CMS Pub. 15-1, Sections 2102.1, 2102.3, 2144.3, 2300, and 2304					
9	10.5	145	4	8A-1	145	4	Other Nonreimbursable		$0	$21,392	$21,392	
							To establish marketing expense as a non-reimbursable cost center. 42 CFR 413.5, 413.9, and 413.24 CMS Pub. 15-1, Sections 2136.2, 2304, and 2328					

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INGLEWOOD HEALTH CARE CENTER	JANUARY 1, 2010 THROUGH DECEMBER 31, 2010	1013989656	16

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				
10	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	$323,775		
							To adjust reported home office cost to agree with the Mariner Health Care, Inc. Home Office Audit Report for the fiscal period ended December 31, 2010.			($44,026)	
							42 CFR 413.17 / CMS Pub. 15-1, Sections 2150.2 and 2304				
11							To eliminate the excess Medical Director fee in agreement with the provider.			(5,000)	
										($49,026)	$274,749 *
							42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2102.1 and 2103				
12	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	$274,749	($660)	$274,089
	10.5	166	4	8A-1	166	4	Medical Records - Other - Nonlabor		6,409	(2,625)	3,784
							To eliminate DSSI/Omnicare invoices due to insufficient documentation.				
							42 CFR 413.20 and 413.24				
							CMS Pub. 15-1, Sections 2300 and 2304				
13	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance		$123,153	($11,297)	$111,856
							To eliminate excessive reported professional liability insurance expense and comply with AB1629 methodology.				
							42 CFR 413.20 and 413.24				
							CMS Pub. 15-1, Sections 2300, 2103, 2162.2, and 2162.5				
14	10.5	170	1	8A-1	170	1	Inservice Education - Nursing - Salaries and Wages		$50,661	($50,661)	$0
	10.5	170	2	8A-1	170	2	Inservice Education - Nursing - Fringe Benefits		18,855	(18,855)	0
							To eliminate Inservice Education due to lack of documentation.				
							42 CFR 413.20 and 413.24				
							CMS Pub. 15-1, Sections 2300 and 2304				
							W&I Code 14124.2(b)				

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Provider Name	Fiscal Period	Provider NPI	Adjustments
INGLEWOOD HEALTH CARE CENTER	JANUARY 1, 2010 THROUGH DECEMBER 31, 2010	1013989656	16

Report References										
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Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
							ADJUSTMENT TO REPORTED PATIENT DAYS			
15	4.1	5	2	1	15	N/A	Total Medi-Cal Days	20,707	(611)	20,096
							To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data:			
							Service Period: January 01, 2010 through December 31, 2010			
							Payment Period: January 01, 2010 through October 01, 2011			
							Report Date: October 14, 2011			
							42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139			
							CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408			
							CCR, Title 22, Section 51541			

Provider Name	Fiscal Period	Provider NPI	Adjustments
INGLEWOOD HEALTH CARE CENTER	JANUARY 1, 2010 THROUGH DECEMBER 31, 2010	1013989656	16

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Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
							ADJUSTMENT TO OTHER MATTERS			
16	Not Reported			1	14	N/A	Overpayments To recover outstanding Medi-Cal credit balances. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761 and 51458.1	$0	$17,358	$17,358