APPEAL RECOMPUTATION
OF THE
AUDIT REPORT

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

FISCAL PERIOD ENDED
DECEMBER 31, 2010

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

Section Chief: Robert G. Kvick
Audit Supervisor: Blanca Dacanay
Auditor: Deborah Manduca

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

TOBY DOUGLAS
DIRECTOR

EDMUND G. BROWN JR.
GOVERNOR

June 3, 2013

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

In the Matter of:

SANTA MONICA HEALTH CARE CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1720051295
FISCAL PERIOD ENDED DECEMBER 31, 2010
APPEAL NUMBER NF13-1210-073A-CM

Pursuant to the Office of Administrative Hearings and Appeals' Report of Findings dated February 27, 2013, the following revisions are made to the Medi-Cal audit report dated June 13, 2012.

SUMMARY OF REVISIONS

	COST	COST PER DAY
Audited Cost and Cost Per Day	$ 3,773,430	$ 201.22
Revision	80,467	4.29
Revised Cost and Cost Per Day	$ 3,853,897	$ 205.51

Enclosed are the revised schedules detailing the results of the recomputation. If you have any questions in regard to this revision, please contact Deborah Manduca of my staff at (916) 650-6985.

Original Signed by

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

STATE OF CALIFORNIA

SCHEDULE 1

SUMMARY OF REVISED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
SANTA MONICA HEALTH CARE CENTER

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

Provider NPI:
1720051295

OSHPD Facility No.:
206190686

Line No.	PROGRAM DESCRIPTION	AS AUDITED	AS REVISED	REVISED COST PER PATIENT DAY
	SKILLED NURSING CARE			
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	$ 1,956,083	$ 1,956,083	$ 104.31
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	$ 481,250	$ 555,853	$ 29.64
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	$ 413,314	$ 413,373	$ 22.04
4	Cost of Capital Related (Sch. 5, Ln. 105)	$ 132,518	$ 132,565	$ 7.07
5	Property Taxes (Sch. 5, Ln. 105)	$ 22,964	$ 22,972	$ 1.22
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	$ 11,816	$ 11,904	$ 0.63
7	Professional Liability Insurance (Sch. 6, Ln. 105)	$ 74,868	$ 75,429	$ 4.02
8	Caregiver Training (Sch. 6, Ln. 105)	$ 0	$ 0	$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	$ 156,940	$ 158,116	$ 8.43
10	Cost of Administration (Sch. 6, Ln. 105)	$ 523,677	$ 527,603	$ 28.13
11	Cost of Routine Service/Revised Total Costs	$ 3,773,429.55	$ 3,853,897.44	$ 205.51
12	Total Patient Days (Rev)	18,753	18,753	
13	Cost Per Patient Day (Cost Divided by Days)	$ 201.22	$ 205.51	
14	Overpayments (Rev)	$ 324	$ 324	
15	Medi-Cal Days (Rev)	9,136	9,136	
16	Medi-Cal Managed Care Days (Rev)	0	0	
	INTERMEDIATE CARE			
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
18	Total Patient Days (Rev)		0	
19	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
20	Overpayments (Rev)	$	$ 0	
	MENTALLY DISORDERED CARE			
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
22	Total Patient Days (Rev)		0	
23	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
24	Overpayments (Rev)	$	$ 0	
	DEVELOPMENTALLY DISABLED CARE			
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
26	Total Patient Days (Rev)		0	
27	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
28	Overpayments (Rev)	$	$ 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 REVISED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
SANTA MONICA HEALTH CARE CENTER

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

Provider NPI:
1720051295

OSHPD Facility No.:
206190686

Line No.	PROGRAM DESCRIPTION	AS AUDITED	AS REVISED	REVISED 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 (Rev)		0	
51	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
52	Overpayments (Rev)	$	$ 0	
	HOSPICE INPATIENT CARE			
53	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
54	Total Patient Days (Rev)		0	
55	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
56	Overpayments (Rev)	$	$ 0	
	OTHER ROUTINE SERVICES			
57	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
58	Total Patient Days (Rev)		0	
59	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
60	Overpayments (Rev)	$	$ 0	

ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR

Provider Name:
SANTA MONICA HEALTH CARE CENTER

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

Provider NPI:
1720051295

OSHPD Facility No.:
206190686

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	$ 49,144	$ 49,144			
160	Activities	92,946		$ 92,946		
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	434,051	0	0	434,051	
081	Respiratory Therapy	0	0	0	0	
082	Occupational Therapy	248,977	0	0	248,977	
083	Speech Pathology	76,453	0	0	76,453	
085	Pharmacy	0	0	0	0	
090	Laboratory	0	0	0	0	
095	Home Health Services	0	0	0	0	
100	Other Ancillary Services	0	0	0	0	
101	Subacute Care Ancillary Services	0	0	0	0	
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0	
	ROUTINE SERVICES					
105	Skilled Nursing Care	1,813,993	49,144	92,946	1,956,083	*
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	$ 2,715,564	$ 49,144	$ 92,946	$ 2,715,564	

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:	Provider NPI:	OSHPD Facility Number:	Fiscal Period:
SANTA MONICA HEALTH CARE CENTER	1720051295	206190686	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	$ -	$ -											
010	Housekeeping	206,698	-	$ 206,698										
060	Laundry and Linen	34,647	0	417	$ 35,064									
065	Dietary	216,080	0	14,617	0	$ 230,697								
155	Social Services	N/A	0	4,120	0	0	$ 4,120							
160	Activities	N/A	0	4,120	0	0	0	$ 4,120						
165	Administration	N/A	0	7,259	0	0	0	0		$ 7,259	$ 7,259			
166	Medical Records	58,598	0	5,543	0	0	0	0		64,141		$ 64,141		
170	Inservice Education - Nursing	74,229	0	0	0	0	0	0	$ 74,229					
	ANCILLARY SERVICES													
075	Patient Supplies		0	0	0	0	0	0	0	0	25	223	$ 248	
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0	
080	Physical Therapy		0	3,875	0	0	0	0	0	3,875	758	6,699	11,332	
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0	
082	Occupational Therapy		0	3,875	0	0	0	0	0	3,875	438	3,872	8,185	
083	Speech Pathology		0	3,850	0	0	0	0	0	3,850	146	1,291	5,288	
085	Pharmacy		0	0	0	0	0	0	0	0	524	4,626	5,149	
090	Laboratory		0	0	0	0	0	0	0	0	33	295	329	
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	157	1,386	1,542	
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	157,427	35,064	230,697	4,120	4,120	74,229	505,657	5,103	45,092	555,853	*
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	1,300	0	0	0	0	0	1,300	6	54	1,360	
145	Other Nonreimbursable		0	294	0	0	0	0	0	294	68	603	966	
	TOTAL	$ 590,252	$ -	$ 206,698	$ 35,064	$ 230,697	$ 4,120	$ 4,120	$ 74,229	$ 518,852	$ 7,259	$ 64,141	$ 590,252	

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name: SANTA MONICA HEALTH CARE CENTER
Provider NPI: 1720051295
OSHPD Facility Number: 206190686
Fiscal Period: JANUARY 1, 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	$ 122,335	$ 122,335											
010	Housekeeping	16,246	1,534	$ 17,780										
060	Laundry and Linen	7,982	244	36	$ 8,262									
065	Dietary	182,385	8,543	1,257	0	$ 192,185								
155	Social Services	0	2,408	354	0	0	$ 2,762							
160	Activities	10,017	2,408	354	0	0	0	$ 12,779						
165	Administration	N/A	4,243	624	0	0	0	0		$ 4,867	$ 4,867			
166	Medical Records	2,739	3,239	477	0	0	0	0		6,455		$ 6,455		
170	Inservice Education - Nursing	0	0	0	0	0	0	0	$ -					
	ANCILLARY SERVICES													
075	Patient Supplies	14,921	0	0	0	0	0	0	0	14,921	17	22	$ 14,960	
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0	
080	Physical Therapy	4,253	2,265	333	0	0	0	0	0	6,851	508	674	8,033	
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0	
082	Occupational Therapy	298	2,265	333	0	0	0	0	0	2,896	294	390	3,579	
083	Speech Pathology	300	2,250	331	0	0	0	0	0	2,882	98	130	3,109	
085	Pharmacy	309,319	0	0	0	0	0	0	0	309,319	351	466	310,136	
090	Laboratory	19,744	0	0	0	0	0	0	0	19,744	22	30	19,796	
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0	
100	Other Ancillary Services	92,660	0	0	0	0	0	0	0	92,660	105	139	92,905	
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	83,878	92,006	13,541	8,262	192,185	2,762	12,779	0	405,413	3,422	4,538	413,373	*
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	360	760	112	0	0	0	0	0	1,231	4	5	1,241	
145	Other Nonreimbursable	39,615	172	25	0	0	0	0	0	39,812	46	61	39,919	
	TOTAL	$ 907,052	$ 122,335	$ 17,780	$ 8,262	$ 192,185	$ 2,762	$ 12,779	$ -	$ 895,730	$ 4,867	$ 6,455	$ 907,052	

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
SANTA MONICA HEALTH CARE CENTER

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

Provider NPI:
1720051295

OSHPD Facility Number:
206190686

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital Various	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Srvs 155	Activities 160
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	$ 144,442	85%							
	Property Tax (line 40)	25,030	15%	$ 169,472						
005	Plant Operations and Maintenance			22,041	$ 22,041					
010	Housekeeping			1,848	276	$ 2,125				
060	Laundry and Linen			294	44	4	$ 342			
065	Dietary			10,295	1,539	150	0	$ 11,984		
155	Social Services			2,902	434	42	0	0	$ 3,378	
160	Activities			2,902	434	42	0	0	0	$ 3,378
165	Administration			5,113	764	75	0	0	0	0
166	Medical Records			3,904	584	57	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			2,729	408	40	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			2,729	408	40	0	0	0	0
083	Speech Pathology			2,712	405	40	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			110,880	16,577	1,618	342	11,984	3,378	3,378
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			916	137	13	0	0	0	0
145	Other Nonreimbursable			207	31	3	0	0	0	0
	TOTAL	$ 169,472	100%	$ 169,472	$ 22,041	$ 2,125	$ 342	$ 11,984	$ 3,378	$ 3,378

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
SANTA MONICA HEALTH CARE CENTER

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

Provider NPI:
1720051295

OSHPD Facility Number:
206190686

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	Capital Related 85% Of Total	Property Tax 15% Of Total	
	GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	$ 144,442	85%								
	Property Tax (line 40)	25,030	15%								
005	Plant Operations and Maintenance										
010	Housekeeping										
060	Laundry and Linen										
065	Dietary										
155	Social Services										
160	Activities										
165	Administration				$ 5,952	$ 5,952					
166	Medical Records				4,544		$ 4,544				
170	Inservice Education - Nursing			$ -							
	ANCILLARY SERVICES										
075	Patient Supplies			0	0	21	16	$ 37	$ 31	$ 5	
077	Specialized Support Surfaces			0	0	0	0	0	0	0	
080	Physical Therapy			0	3,177	622	475	4,273	3,642	631	
081	Respiratory Therapy			0	0	0	0	0	0	0	
082	Occupational Therapy			0	3,177	359	274	3,811	3,248	563	
083	Speech Pathology			0	3,157	120	91	3,368	2,871	497	
085	Pharmacy			0	0	429	328	757	645	112	
090	Laboratory			0	0	27	21	48	41	7	
095	Home Health Services			0	0	0	0	0	0	0	
100	Other Ancillary Services			0	0	129	98	227	193	33	
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	148,157	4,184	3,195	155,536	132,565	22,972	*
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	1,066	5	4	1,075	916	159	
145	Other Nonreimbursable			0	241	56	43	340	290	50	
	TOTAL	$ 169,472	100%	$ -	$ 158,976	$ 5,952	$ 4,544	$ 169,472	$ 144,442	$ 25,030	

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name: SANTA MONICA HEALTH CARE CENTER
Provider NPI: 1720051295
OSHPD Facility Number: 206190686
Fiscal Period: JANUARY 1, 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. 68% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 10% of Total	Quality Assur. Fees 20% of Total	Caregiver Training 0% of Total
	GENERAL SERVICES													
045	Property Insurance	$ 17,905												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits,													
	Agency Staff and Other - Nonlabor)	732,582												
	Total Costs Allocable as Administration	750,487	68%											
167	DPH Licensing Fees	16,933	2%											
168	Professional Liability Insurance	107,294	10%											
169	Quality Assurance Fees	224,912	20%											
174	Caregiver Training	0	0%											
	Total	1,099,626	100%						$ 1,099,626					
	ANCILLARY SERVICES													
075	Patient Supplies			$ -	$ -	$ 14,921	$ -	$ 14,921	3,825	$ 2,611	$ 59	$ 373	$ 782	$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			434,051	3,875	6,851	3,177	447,954	114,844	78,381	1,768	11,206	23,490	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			248,977	3,875	2,896	3,177	258,925	66,382	45,305	1,022	6,477	13,577	0
083	Speech Pathology			76,453	3,850	2,882	3,157	86,342	22,136	15,108	341	2,160	4,528	0
085	Pharmacy			0	0	309,319	0	309,319	79,302	54,123	1,221	7,738	16,220	0
090	Laboratory			0	0	19,744	0	19,744	5,062	3,455	78	494	1,035	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	92,660	0	92,660	23,756	16,213	366	2,318	4,859	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
	ROUTINE SERVICES													
105	Skilled Nursing Care			1,956,083	505,657	405,413	148,157	3,015,311	773,052	527,603	11,904	75,429	158,116	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	1,300	1,231	1,066	3,597	922	629	14	90	189	0
145	Other Nonreimbursable			0	294	39,812	241	40,348	10,344	7,060	159	1,009	2,116	0
	SUBTOTAL	$ 1,099,626		$ 2,715,564	$ 518,852	$ 895,730	$ 158,976	$ 4,289,121	$ 1,099,626					
	Total Administrative Costs							$ 1,099,626		$ 750,487	$ 16,933	$ 107,294	$ 224,912	$ -
	Unit Cost Multiplier							0.25637560						
	Accumulated Administration Costs (Sch 2 thru 5)				$ 71,400	$ 11,322	$ 10,496	$ 93,219						
	TOTAL FACILITY COSTS							$ 5,481,966						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name: SANTA MONICA HEALTH CARE CENTER
Provider NPI: 1720051295
OSHPD Facility Number: 206190686
Fiscal Period: JANUARY 1, 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)
		(Rev)	(Rev)	(Rev)	(Rev)	(Rev)	(Rev)	(Rev)	(Rev)		
	GENERAL SERVICES										
005	Plant Operations and Maintenance	1,276									
010	Housekeeping	107	107								
060	Laundry and Linen	17	17	17							
065	Dietary	596	596	596							
155	Social Services	168	168	168							
160	Activities	168	168	168							
165	Administration	296	296	296							
166	Medical Records	226	226	226							
170	Inservice Education - Nursing										
	ANCILLARY SERVICES										
075	Patient Supplies									14,921	14,921
077	Specialized Support Surfaces									0	0
080	Physical Therapy	158	158	158						447,954	447,954
081	Respiratory Therapy									0	0
082	Occupational Therapy	158	158	158						258,925	258,925
083	Speech Pathology	157	157	157						86,342	86,342
085	Pharmacy									309,319	309,319
090	Laboratory									19,744	19,744
095	Home Health Services									0	0
100	Other Ancillary Services									92,660	92,660
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	6,419	6,419	6,419	184,910	55,473	1,897,871	1,897,871	1,897,871	3,015,311	3,015,311
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	53	53	53						3,597	3,597
145	Other Nonreimbursable	12	12	12						40,348	40,348
	TOTAL STATISTICS	9,811	8,535	8,428	184,910	55,473	1,897,871	1,897,871	1,897,871	4,289,121	4,289,121
	TOTAL DIRECT SALARIES COSTS - SCH. 2						$ 49,144	$ 92,946			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.025894278	0.048973824			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		$ -	$ 206,698	$ 35,064	$ 230,697	$ 4,120	$ 4,120	$ 74,229	$ 7,259	$ 64,141
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		0.00000000	24.52515425	0.18962700	4.15872572	0.00217097	0.00217097	0.03911172	0.00169253	0.01495427
	TOTAL INDIRECT OTHER COSTS - SCH. 4		$ 122,335	$ 17,780	$ 8,262	$ 192,185	$ 2,762	$ 12,779	$ -	$ 4,867	$ 6,455
	UNIT COST MULTIPLIER (INDIRECT OTHER)		14.33333333	2.10959500	0.04467865	3.46447795	0.00145553	0.00673355	0.00000000	0.00113476	0.00150499
	TOTAL CAPITAL COSTS - SCH. 5	$ 169,472	$ 22,041	$ 2,125	$ 342	$ 11,984	$ 3,378	$ 3,378	$ -	$ 5,952	$ 4,544
	UNIT COST MULTIPLIER (CAPITAL COSTS)	17.27367241	2.58244944	0.25208888	0.00184868	0.21604192	0.00177998	0.00177998	0.00000000	0.00138770	0.00105953

SUMMARY OF REVISED PROGRAM EXPENSES

Provider Name:
SANTA MONICA HEALTH CARE CENTER

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

Provider NPI:
1720051295

OSHPD Facility Number:
206190686

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS AUDITED	REVISIONS 8A-1	AS REVISED	
005		Plant Operations and Maintenance					
005	.01-.19	Salaries and Wages	6200	$ 0	$ 0	$ 0	(Sch 3)
005	.20-.39	Fringe Benefits	6200	0	0	0	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	122,335	0	122,335	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	$ 122,335	$ 0	$ 122,335	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	$ 162,997	$ 0	$ 162,997	(Sch 3)
010	.20-.39	Fringe Benefits	6300	43,701	0	43,701	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	16,246	0	16,246	(Sch 4)
010		Housekeeping - Total	6300	$ 222,944	$ 0	$ 222,944	
015		Depreciation: Buildings and Improvements	7110 - 7120	$ 0	$ 0	$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	20,153	0	20,153	(Sch 5)
025		Depreciation: Equipment	7140	15,801	0	15,801	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	108,488	0	108,488	(Sch 5)
040		Property Taxes	7300	25,030	0	25,030	(Sch 5)
045		Property Insurance	7400	17,905	0	17,905	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500	0	0	0	(Sch 5)
055		Interest - Other	7600	$ 0	$ 0	$ 0	(Sch 6)
057		**Subtotal 005 - 055**		$ 532,656	$ 0	$ 532,656	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	$ 28,099	$ 0	$ 28,099	(Sch 3)
060	.20-.39	Fringe Benefits	6400	6,548	0	6,548	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	7,982	0	7,982	(Sch 4)
060		Laundry and Linen - Total	6400	$ 42,629	$ 0	$ 42,629	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	$ 171,313	$ 0	$ 171,313	(Sch 3)
065	.20-.39	Fringe Benefits	6500	44,767	0	44,767	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	182,385	0	182,385	(Sch 4)
065		Dietary - Total	6500	$ 398,465	$ 0	$ 398,465	
070		Provision for Bad Debts	7700	$ 0	0	$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	$ 0	$ 0	$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100	0	0	0	(Sch 2)
075	.79	Agency Staff	8100	0	0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	14,921	0	14,921	(Sch 4)
075		Patient Supplies - Total	8100	$ 14,921	$ 0	$ 14,921	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	$ 0	$ 0	$ 0	N/A
077	.20-.39	Fringe Benefits	8150	0	0	0	N/A
077	.79	Agency Staff	8150	0	0	0	N/A
077	.40-.99	Other - Nonlabor	8150	0	0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	$ 0	$ 0	$ 0	

SUMMARY OF REVISED PROGRAM EXPENSES

Provider Name:
SANTA MONICA HEALTH CARE CENTER

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

Provider NPI:
1720051295

OSHPD Facility Number:
206190686

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS AUDITED	REVISIONS 8A-1	AS REVISED	
080		Physical Therapy					
080	.01-.19	Salaries and Wages	8200	$ 351,974	$ 0	$ 351,974	(Sch 2)
080	.20-.39	Fringe Benefits	8200	81,597	0	81,597	(Sch 2)
080	.79	Agency Staff	8200	480	0	480	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	4,253	0	4,253	(Sch 4)
080		Physical Therapy - Total	8200	$ 438,304	$ 0	$ 438,304	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	$ 0	$ 0	$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220	0	0	0	(Sch 2)
081	.79	Agency Staff	8220	0	0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220	0	0	0	(Sch 4)
081		Respiratory Therapy - Total	8220	$ 0	$ 0	$ 0	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	$ 188,283	$ 0	$ 188,283	(Sch 2)
082	.20-.39	Fringe Benefits	8250	60,694	0	60,694	(Sch 2)
082	.79	Agency Staff	8250	0	0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	298	0	298	(Sch 4)
082		Occupational Therapy - Total	8250	$ 249,275	$ 0	$ 249,275	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	$ 57,050	$ 0	$ 57,050	(Sch 2)
083	.20-.39	Fringe Benefits	8280	19,403	0	19,403	(Sch 2)
083	.79	Agency Staff	8280	0	0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	300	0	300	(Sch 4)
083		Speech Pathology - Total	8280	$ 76,753	$ 0	$ 76,753	
085		Pharmacy					
085	.01-.19	Salaries and Wages	8300	$ 0	$ 0	$ 0	(Sch 2)
085	.20-.39	Fringe Benefits	8300	0	0	0	(Sch 2)
085	.79	Agency Staff	8300	0	0	0	(Sch 2)
085	.40-.99	Other - Nonlabor	8300	309,319	0	309,319	(Sch 4)
085		Pharmacy - Total	8300	$ 309,319	$ 0	$ 309,319	
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	$ 0	$ 0	$ 0	(Sch 2)
090	.20-.39	Fringe Benefits	8400	0	0	0	(Sch 2)
090	.79	Agency Staff	8400	0	0	0	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	19,744	0	19,744	(Sch 4)
090		Laboratory - Total	8400	$ 19,744	$ 0	$ 19,744	
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	$ 0	$ 0	$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800	0	0	0	(Sch 2)
095	.79	Agency Staff	8800	0	0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800	0	0	0	(Sch 4)
095		Home Health Services - Total	8800	$ 0	$ 0	$ 0	
100		Other Ancillary Services					
100	.01-.19	Salaries and Wages	8900	$ 0	$ 0	$ 0	(Sch 2)
100	.20-.39	Fringe Benefits	8900	0	0	0	(Sch 2)
100	.79	Agency Staff	8900	0	0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	92,660	0	92,660	(Sch 4)
100		Other Ancillary Services - Total	8900	$ 92,660	$ 0	$ 92,660	

SUMMARY OF REVISED PROGRAM EXPENSES

Provider Name:
SANTA MONICA HEALTH CARE CENTER

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

Provider NPI:
1720051295

OSHPD Facility Number:
206190686

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS AUDITED	REVISIONS 8A-1	AS REVISED	
101		Subacute Care Ancillary Services					
101	.01-.19	Salaries and Wages	8100-8900	$ 0	$ 0	$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
101	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900	0	0	0	(Sch 4)
101		Subacute Care Ancillary Services - Total	8100-8900	$ 0	$ 0	$ 0	
102		Subacute Care - Pediatric Ancillary Services					
102	.01-.19	Salaries and Wages	8100-8900	$ 0	$ 0	$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
102	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900	0	0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	$ 0	$ 0	$ 0	
104		Subtotal 075 - 102		$ 1,200,976	$ 0	$ 1,200,976	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	$ 1,471,422	$ 0	$ 1,471,422	(Sch 2)
105	.20-.39	Fringe Benefits	6110	342,571	0	342,571	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	83,878	0	83,878	(Sch 4)
105		Skilled Nursing Care - Total	6110	$ 1,897,871	$ 0	$ 1,897,871	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	$ 0	$ 0	$ 0	
110	.20-.39	Fringe Benefits	6120	0	0	0	
110	.49	Agency Staff	6120	0	0	0	
110	.40-.99	Other - Nonlabor	6120	0	0	0	
110		Intermediate Care - Total	6120	$ 0	$ 0	$ 0	(Sch 2)
115		Mentally Disordered Care					
115	.01-.19	Salaries and Wages	6130	$ 0	$ 0	$ 0	
115	.20-.39	Fringe Benefits	6130	0	0	0	
115	.49	Agency Staff	6130	0	0	0	
115	.40-.99	Other - Nonlabor	6130	0	0	0	
115		Mentally Disordered Care - Total	6130	$ 0	$ 0	$ 0	(Sch 2)
120		Developmentally Disabled Care					
120	.01-.19	Salaries and Wages	6140	$ 0	$ 0	$ 0	
120	.20-.39	Fringe Benefits	6140	0	0	0	
120	.49	Agency Staff	6140	0	0	0	
120	.40-.99	Other - Nonlabor	6140	0	0	0	
120		Developmentally Disabled Care - Total	6140	$ 0	$ 0	$ 0	(Sch 2)
125		Subacute Care					
125	.01-.19	Salaries and Wages	6150	$ 0	$ 0	$ 0	(Sch 2)
125	.20-.39	Fringe Benefits	6150	0	0	0	(Sch 2)
125	.49	Agency Staff	6150	0	0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150	0	0	0	(Sch 4)
125		Subacute Care - Total	6150	$ 0	$ 0	$ 0	
126		Subacute Care - Pediatric					
126	.01-.19	Salaries and Wages	6160	$ 0	$ 0	$ 0	(Sch 2)
126	.20-.39	Fringe Benefits	6160	0	0	0	(Sch 2)
126	.49	Agency Staff	6160	0	0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160	0	0	0	(Sch 4)
126		Subacute Care - Pediatric - Total	6160	$ 0	$ 0	$ 0	

SUMMARY OF REVISED PROGRAM EXPENSES

Provider Name:
SANTA MONICA HEALTH CARE CENTER

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Provider NPI:
1720051295

OSHPD Facility Number:
206190686

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS AUDITED	REVISIONS 8A-1	AS REVISED	
128		Transitional Inpatient Care					
128	.01-.19	Salaries and Wages	6170	$ 0	$ 0	$ 0	
128	.20-.39	Fringe Benefits	6170	0	0	0	
128	.49	Agency Staff	6170	0	0	0	
128	.40-.99	Other - Nonlabor	6170	0	0	0	
128		Transitional Inpatient Care - Total	6170	$ 0	$ 0	$ 0	(Sch 2)
130		Hospice Inpatient Care					
130	.01-.19	Salaries and Wages	6180	$ 0	$ 0	$ 0	
130	.20-.39	Fringe Benefits	6180	0	0	0	
130	.49	Agency Staff	6180	0	0	0	
130	.40-.99	Other - Nonlabor	6180	0	0	0	
130		Hospice Inpatient Care - Total	6180	$ 0	$ 0	$ 0	(Sch 2)
135		Other Routine Services					
135	.01-.19	Salaries and Wages	6190	$ 0	$ 0	$ 0	
135	.20-.39	Fringe Benefits	6190	0	0	0	
135	.49	Agency Staff	6190	0	0	0	
135	.40-.99	Other - Nonlabor	6190	0	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	$ 0	(Sch 2)
139	.20-.39	Fringe Benefits	9100	0	0	0	(Sch 2)
139	.49	Agency Staff	9100	0	0	0	(Sch 2)
139	.40-.99	Other - Nonlabor	9100	0	0	0	(Sch 4)
139		Residential Care - Total	9100	$ 0	$ 0	$ 0	
140		Beauty and Barber					
140	.01-.19	Salaries and Wages	8900	$ 0	$ 0	$ 0	(Sch 2)
140	.20-.39	Fringe Benefits	8900	0	0	0	(Sch 2)
140	.49	Agency Staff	8900	0	0	0	(Sch 2)
140	.40-.99	Other - Nonlabor	8900	360	0	360	(Sch 4)
140		Beauty and Barber - Total	8900	$ 360	$ 0	$ 360	
145		Other Nonreimbursable					
145	.01-.19	Salaries and Wages	9100	$ 0	$ 0	$ 0	(Sch 2)
145	.20-.39	Fringe Benefits	9100	0	0	0	(Sch 2)
145	.49	Agency Staff	9100	0	0	0	(Sch 2)
145	.40-.99	Other - Nonlabor	9100	39,615	0	39,615	(Sch 4)
145		Other Nonreimbursable - Total	9100	$ 39,615	$ 0	$ 39,615	
146		**Subtotal 105 - 145**		$ 1,937,846	$ 0	$ 1,937,846	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	$ 39,611	$ 0	$ 39,611	(Sch 2)
155	.20-.39	Fringe Benefits	6600	9,533	0	9,533	(Sch 2)
155	.49	Agency Staff	6600	0	0	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600	0	0	0	(Sch 4)
155		Social Services - Total	6600	$ 49,144	$ 0	$ 49,144	

SUMMARY OF REVISED PROGRAM EXPENSES

Provider Name:
SANTA MONICA HEALTH CARE CENTER

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

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1720051295

OSHPD Facility Number:
206190686

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS AUDITED	REVISIONS 8A-1	AS REVISED	
160		Activities					
160	.01-.19	Salaries and Wages	6700	$ 68,875	$ 0	$ 68,875	(Sch 2)
160	.20-.39	Fringe Benefits	6700	24,071	0	24,071	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	10,017	0	10,017	(Sch 4)
160		Activities - Total	6700	$ 102,963	$ 0	$ 102,963	
165		Administration					
165	.01-.19	Salaries and Wages	6900	$ 275,898	$ 0	$ 275,898	(Sch 6)
165	.20-.39	Fringe Benefits	6900	188,610	0	188,610	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	268,074	0	268,074	(Sch 6)
165		Administration - Total	6900	$ 732,582	$ 0	$ 732,582	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	$ 45,901	$ 0	$ 45,901	(Sch 3)
166	.20-.39	Fringe Benefits	6900	12,697	0	12,697	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	2,739	0	2,739	(Sch 4)
166		Medical Records - Total	6900	$ 61,337	$ 0	$ 61,337	
167		CDPH Licensing Fees	6900	$ 16,933	$ 0	$ 16,933	(Sch 6)
168		Professional Liability Insurance	6900	$ 107,294	$ 0	$ 107,294	(Sch 6)
169		Quality Assurance Fees	6900	$ 224,912	$ 0	$ 224,912	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	$ 0	$ 52,520	$ 52,520	(Sch 3)
170	.20-.39	Fringe Benefits	6800	0	21,709	21,709	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	0	0	0	(Sch 4)
170		Inservice Education - Nursing - Total	6800	$ 0	$ 74,229	$ 74,229	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	$ 0	$ 0	$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900	0	0	0	(Sch 6)
174	.49	Agency Staff	6900	0	0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900	0	0	0	(Sch 6)
174		Caregiver Training - Total	6900	$ 0	$ 0	$ 0	
		Subtotal 155 - 174		$ 1,295,165	$ 74,229	$ 1,369,394	
200		**Total**		**$ 5,407,737**	**$ 74,229**	**$ 5,481,966**	

Provider Name: SANTA MONICA HEALTH CARE CENTER

Provider NPI: 1720051295

OSHPD Facility Number: 206190686

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

Line No.	Sub No.		TOTAL REV (Page 1)	REVISION 1	REVISION	REVISION	REVISION	REVISION	REVISION	REVISION	REVISION
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	0								
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	0								
065	1	Dietary - Salaries and Wages	0								
065	2	Dietary - Fringe Benefits	0								
065	3	Dietary - Agency Staff	0								
065	4	Dietary - Other - Nonlabor	0								
070	4	Provision for Bad Debts	0								
075	1	Patient Supplies - Salaries and Wages	0								
075	2	Patient Supplies - Fringe Benefits	0								
075	3	Patient Supplies - Agency Staff	0								
075	4	Patient Supplies - Other - Nonlabor	0								
077	1	Specialized Support Surfaces - Salaries and Wages	0								
077	2	Specialized Support Surfaces - Fringe Benefits	0								
077	3	Specialized Support Surfaces - Agency Staff	0								
077	4	Specialized Support Surfaces - Other - Nonlabor	0								
080	1	Physical Therapy - Salaries and Wages	0								
080	2	Physical Therapy - Fringe Benefits	0								
080	3	Physical Therapy - Agency Staff	0								
080	4	Physical Therapy - Other - Nonlabor	0								
081	1	Respiratory Therapy - Salaries and Wages	0								
081	2	Respiratory Therapy - Fringe Benefits	0								
081	3	Respiratory Therapy - Agency Staff	0								
081	4	Respiratory Therapy - Other - Nonlabor	0								
082	1	Occupational Therapy - Salaries and Wages	0								
082	2	Occupational Therapy - Fringe Benefits	0								
082	3	Occupational Therapy - Agency Staff	0								
082	4	Occupational Therapy - Other - Nonlabor	0								
083	1	Speech Pathology - Salaries and Wages	0								
083	2	Speech Pathology - Fringe Benefits	0								
083	3	Speech Pathology - Agency Staff	0								

Provider Name: SANTA MONICA HEALTH CARE CENTER

Provider NPI: 1720051295

OSHPD Facility Number: 206190686

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

Line No.	Sub No.		TOTAL REV (Page 1)	REVISION 1	REVISION	REVISION	REVISION	REVISION	REVISION	REVISION	REVISION
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: SANTA MONICA HEALTH CARE CENTER

Provider NPI: 1720051295

OSHPD Facility Number: 206190686

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

Line No.	Sub No.		TOTAL REV (Page 1)	REVISION 1	REVISION	REVISION	REVISION	REVISION	REVISION	REVISION	REVISION
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	0								
155	1	Social Services - Salaries and Wages	0								
155	2	Social Services - Fringe Benefits	0								
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	0								
160	3	Activities - Agency Staff	0								
160	4	Activities - Other - Nonlabor	0								
165	1	Administration - Salaries and Wages	0								
165	2	Administration - Fringe Benefits	0								
165	3	Administration - Agency Staff	0								
165	4	Administration - Other - Nonlabor	0								
166	1	Medical Records - Salaries and Wages	0								
166	2	Medical Records - Fringe Benefits	0								
166	3	Medical Records - Agency Staff	0								
166	4	Medical Records - Other - Nonlabor	0								
167	4	CDPH Licensing Fees	0								
168	4	Professional Liability Insurance	0								
169	4	Quality Assurance Fees	0								
170	1	Inservice Education - Nursing - Salaries and Wages	52,520	52,520							
170	2	Inservice Education - Nursing - Fringe Benefits	21,709	21,709							
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: SANTA MONICA HEALTH CARE CENTER

Provider NPI: 1720051295

OSHPD Facility Number: 206190686

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

Line No.	Sub No.		TOTAL REV (Page 1)	REVISION 1	REVISION	REVISION	REVISION	REVISION	REVISION	REVISION	REVISION
174	3	Caregiver Training - Agency Staff	0								
174	4	Caregiver Training - Other - Nonlabor	0								
200		Total	$74,229 (To Sch 8)	74,229	0	0	0	0	0	0	0

Provider Name	Fiscal Period	Provider NPI	Revisions
SANTA MONICA HEALTH CARE CENTER	JANUARY 1, 2010 THROUGH DECEMBER 31, 2010	1720051295	1

Report References										
	Cost Report			Revised Report						
Rev. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Revisions	As Audited	Increase (Decrease)	As Revised
1	10.5	170	1	8A-1	170	1	Inservice Education - Nursing - Salaries and Wages	$0	$52,520	$52,520
	10.5	170	2	8A-1	170	2	Inservice Education - Nursing - Fringe Benefits	0	21,709	21,709

APPEAL FINDINGS - ISSUE 1 & 2