

**REPORT
ON THE
RATE SETTING AUDIT**

**TARZANA HEALTH AND REHABILITATION CENTER
TARZANA, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1821118878**

**FISCAL PERIOD ENDED
DECEMBER 31, 2011**

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

**Section Chief: Robert G. Kwick
Audit Supervisor: Kelly Ostrom
Auditors: Ahsan Hafeez and Janice Varrone**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

June 27, 2013

Walter Turpin
District Reimbursement Manager
Sava Senior Care Administrative Services, LLC
5300 West Sam Houston Parkway North, Suite 100
Houston, TX 77041

TARZANA HEALTH AND REHABILITATION CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1821118878
FISCAL PERIOD ENDED DECEMBER 31, 2011

We have examined the facility's Integrated Disclosure and Medi-Cal Cost Report for the above-referenced fiscal period. We also examined the facility's use of and Records of Noncovered Services deducted from patient share of cost. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

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

This audit report includes the:

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

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

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

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

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

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

United States Postal Service (USPS)

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

Courier (UPS, FedEx, etc.)

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

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

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

Original Signed By

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

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
Tarzana Health and Rehabilitation Center

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

Provider NPI:
1821118878

OSHPD Facility No.:
206190781

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	\$ 5,218,432	\$ 101.84
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 1,321,137	\$ 25.78
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 911,615	\$ 17.79
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 612,059	\$ 11.94
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 69,811	\$ 1.36
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 42,388	\$ 0.83
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 205,307	\$ 4.01
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 552,498	\$ 10.78
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 1,181,200	\$ 23.05
11	Cost of Routine Service/Audited Total Costs	\$ 10,570,201.00	\$ 10,114,448	\$ 197.38
12	Total Patient Days (Adj)	51,243	51,243	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 206.28	\$ 197.38	
14	Overpayments (Adj)		\$ 0	
15	Medi-Cal Days (Adj 4)	35,252	34,937	
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:
Tarzana Health and Rehabilitation Center

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

Provider NPI:
1821118878

OSHPD Facility No.:
206190781

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
SUBACUTE CARE - PEDIATRIC				
43	Cost of Routine Service (Subacute Care - Pediatric, Sch. 1, Ln 3)	\$ 0	\$ 0	
44	Cost of Ancillary Service (Subacute Care - Pediatric, Sch. 1, Ln. 1 + Ln. 2)	\$ 0	\$ 0	
45	Total Cost of Subacute Care - Pediatric Service (Ln. 43 + Ln. 44)	\$ 0	\$ 0	
46	Total Patient Days (Subacute Care - Pediatric, Sch. 1, Ln. 5)	0	0	
47	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
48	Amount Due Provider (State) (Subacute Care - Pediatric, Sch. 1, Ln. 9)	\$ 0	\$ 0	
TRANSITIONAL INPATIENT CARE				
49	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
50	Total Patient Days (Adj)		0	
51	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
52	Overpayments (Adj)	\$	\$ 0	
HOSPICE INPATIENT CARE				
53	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
54	Total Patient Days (Adj)		0	
55	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
56	Overpayments (Adj)	\$	\$ 0	
OTHER ROUTINE SERVICES				
57	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
58	Total Patient Days (Adj)		0	
59	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
60	Overpayments (Adj)	\$	\$ 0	

ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR

Provider Name:
Tarzana Health and Rehabilitation Center

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

Provider NPI:
1821118878

OSHPD Facility No.:
206190781

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs	Activities	Total
			155	160	
GENERAL SERVICES					
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 103,682	\$ 103,682		
160	Activities	195,583		\$ 195,583	
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	648,731	0	0	648,731
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	208,122	0	0	208,122
083	Speech Pathology	60,055	0	0	60,055
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	4,919,167	103,682	195,583	5,218,432 *
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	\$ 6,135,340	\$ 103,682	\$ 195,583	\$ 6,135,340

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
Tarzana Health and Rehabilitation Center

Provider NPI:
1821118878

OSHPD Facility Number:
206190781

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 112,662	\$ 112,662										
010	Housekeeping	302,323	2,325	\$ 304,648									
060	Laundry and Linen	201,548	2,345	6,476	\$ 210,369								
065	Dietary	525,194	15,264	42,144	0	\$ 582,602							
155	Social Services	N/A	469	1,295	0	0	\$ 1,764						
160	Activities	N/A	299	825	0	0	0	\$ 1,124					
165	Administration	N/A	6,260	17,284	0	0	0	0		\$ 23,544	\$ 23,544		
166	Medical Records	152,635	1,229	3,393	0	0	0	0		157,256		\$ 157,256	
170	Inservice Education - Nursing	95,310	0	0	0	0	0	0	\$ 95,310				
ANCILLARY SERVICES													
075	Patient Supplies		2,744	7,576	0	0	0	0	0	10,320	367	2,451	\$ 13,137
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	205	1,369	1,574
080	Physical Therapy		2,727	7,530	0	0	0	0	0	10,258	1,685	11,254	23,196
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		988	2,728	0	0	0	0	0	3,716	618	4,127	8,461
083	Speech Pathology		1,328	3,668	0	0	0	0	0	4,996	187	1,252	6,436
085	Pharmacy		0	0	0	0	0	0	0	0	1,075	7,180	8,255
090	Laboratory		75	206	0	0	0	0	0	281	142	952	1,375
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	556	3,710	4,266
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		76,223	210,457	210,369	582,602	1,764	1,124	95,310	1,177,849	18,659	124,629	1,321,137
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		336	928	0	0	0	0	0	1,265	48	322	1,635
145	Other Nonreimbursable		50	138	0	0	0	0	0	187	2	11	200
	TOTAL	\$ 1,389,672	\$ 112,662	\$ 304,648	\$ 210,369	\$ 582,602	\$ 1,764	\$ 1,124	\$ 95,310	\$ 1,208,872	\$ 23,544	\$ 157,256	\$ 1,389,672

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
Tarzana Health and Rehabilitation Center

Provider NPI:
1821118878

OSHPD Facility Number:
206190781

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 300,197	\$ 300,197										
010	Housekeeping	38,318	6,194	\$ 44,512									
060	Laundry and Linen	34,202	6,249	946	\$ 41,398								
065	Dietary	315,958	40,671	6,158	0	\$ 362,787							
155	Social Services	2,172	1,250	189	0	0	\$ 3,611						
160	Activities	23,842	796	121	0	0	0	\$ 24,759					
165	Administration	N/A	16,680	2,525	0	0	0	0		\$ 19,205	\$ 19,205		
166	Medical Records	9,880	3,274	496	0	0	0	0		13,650		\$ 13,650	
170	Inservice Education - Nursing	0	0	0	0	0	0	0	\$ -				
ANCILLARY SERVICES													
075	Patient Supplies	118,449	7,311	1,107	0	0	0	0	0	126,867	299	213	\$ 127,379
077	Specialized Support Surfaces	87,027	0	0	0	0	0	0	0	87,027	167	119	87,313
080	Physical Therapy	29,634	7,267	1,100	0	0	0	0	0	38,001	1,374	977	40,353
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	40,826	2,633	399	0	0	0	0	0	43,857	504	358	44,719
083	Speech Pathology	1,478	3,540	536	0	0	0	0	0	5,553	153	109	5,815
085	Pharmacy	456,470	0	0	0	0	0	0	0	456,470	877	623	457,970
090	Laboratory	59,482	199	30	0	0	0	0	0	59,711	116	83	59,910
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	235,899	0	0	0	0	0	0	0	235,899	453	322	236,674
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	219,169	203,103	30,750	41,398	362,787	3,611	24,759	0	885,577	15,221	10,818	911,615 *
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	15,888	896	136	0	0	0	0	0	16,920	39	28	16,987
145	Other Nonreimbursable	0	133	20	0	0	0	0	0	153	1	1	155
	TOTAL	\$ 1,988,891	\$ 300,197	\$ 44,512	\$ 41,398	\$ 362,787	\$ 3,611	\$ 24,759	\$ -	\$ 1,956,036	\$ 19,205	\$ 13,650	\$ 1,988,891

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
Tarzana Health and Rehabilitation Center

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

Provider NPI:
1821118878

OSHPD Facility Number:
206190781

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital	Plant Ops	Hskpng	Laundry	Dietary	Soc Srvs	Activities
				Various	5	10	60	65	155	160
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 671,734	90%							
	Property Tax (line 40)	76,617	10%	\$ 748,351						
005	Plant Operations and Maintenance			11,805	\$ 11,805					
010	Housekeeping			15,198	244	\$ 15,441				
060	Laundry and Linen			15,333	246	328	\$ 15,907			
065	Dietary			99,789	1,599	2,136	0	\$ 103,525		
155	Social Services			3,067	49	66	0	0	\$ 3,181	
160	Activities			1,954	31	42	0	0	0	\$ 2,027
165	Administration			40,925	656	876	0	0	0	0
166	Medical Records			8,033	129	172	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			17,939	288	384	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			17,830	286	382	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			6,459	104	138	0	0	0	0
083	Speech Pathology			8,684	139	186	0	0	0	0
085	Pharmacy			0	0	0	0	0	0	0
090	Laboratory			488	8	10	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			498,322	7,987	10,667	15,907	103,525	3,181	2,027
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			2,198	35	47	0	0	0	0
145	Other Nonreimbursable			326	5	7	0	0	0	0
	TOTAL	\$ 748,351	100%	\$ 748,351	\$ 11,805	\$ 15,441	\$ 15,907	\$ 103,525	\$ 3,181	\$ 2,027

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:

Tarzana Health and Rehabilitation Center

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1821118878

OSHPD Facility Number:

206190781

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 90% Of Total	Property Tax 10% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 671,734	90%							
	Property Tax (line 40)	76,617	10%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 42,457	\$ 42,457				
166	Medical Records				8,334		\$ 8,334			
170	Inservice Education - Nursing			\$ -						
	ANCILLARY SERVICES									
075	Patient Supplies			0	18,610	662	130	\$ 19,402	\$ 17,415	\$ 1,986
077	Specialized Support Surfaces			0	0	370	73	442	397	45
080	Physical Therapy			0	18,498	3,038	596	22,132	19,867	2,266
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	6,701	1,114	219	8,034	7,211	823
083	Speech Pathology			0	9,009	338	66	9,414	8,450	964
085	Pharmacy			0	0	1,938	380	2,319	2,082	237
090	Laboratory			0	507	257	50	814	731	83
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	1,002	197	1,198	1,076	123
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	641,617	33,648	6,605	681,870	612,059	69,811
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	2,281	87	17	2,384	2,140	244
145	Other Nonreimbursable			0	338	3	1	341	306	35
	TOTAL	\$ 748,351	100%	\$ -	\$ 697,560	\$ 42,457	\$ 8,334	\$ 748,351	\$ 671,734	\$ 76,617

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
Tarzana Health and Rehabilitation Center

Provider NPI:
1821118878

OSHPD Facility Number:
206190781

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Accum Costs (From Sch 2)	Accum Costs (From Sch 3)	Accum Costs (From Sch 4)	Accum Costs (From Sch 5)	Total Accum Costs	Allocated Admin. Costs	Admin. 60% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 10% of Total	Quality Assur. Fees 28% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 11,829												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,478,604												
	Total Costs Allocable as Administration	1,490,433	60%											
167	CDPH Licensing Fees	53,485	2%											
168	Professional Liability Insurance	259,056	10%											
169	Quality Assurance Fees	697,140	28%											
174	Caregiver Training	0	0%											
	Total	2,500,114	100%						\$ 2,500,114					
ANCILLARY SERVICES														
075	Patient Supplies			\$ -	\$ 10,320	\$ 126,867	\$ 18,610	\$ 155,798	38,960	\$ 23,226	\$ 833	\$ 4,037	\$ 10,864	\$ -
077	Specialized Support Surfaces			0	0	87,027	0	87,027	21,763	12,974	466	2,255	6,068	0
080	Physical Therapy			648,731	10,258	38,001	18,498	715,488	178,919	106,662	3,828	18,539	49,890	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			208,122	3,716	43,857	6,701	262,396	65,616	39,117	1,404	6,799	18,297	0
083	Speech Pathology			60,055	4,996	5,553	9,009	79,614	19,909	11,869	426	2,063	5,551	0
085	Pharmacy			0	0	456,470	0	456,470	114,148	68,049	2,442	11,828	31,829	0
090	Laboratory			0	281	59,711	507	60,499	15,129	9,019	324	1,568	4,219	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	235,899	0	235,899	58,990	35,167	1,262	6,112	16,449	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			5,218,432	1,177,849	885,577	641,617	7,923,475	1,981,393	1,181,200	42,388	205,307	552,498	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	1,265	16,920	2,281	20,465	5,118	3,051	109	530	1,427	0
145	Other Nonreimbursable			0	187	153	338	678	170	101	4	18	47	0
	SUBTOTAL	\$ 2,500,114		\$ 6,135,340	\$ 1,208,872	\$ 1,956,036	\$ 697,560	\$ 9,997,808	\$ 2,500,114					
	Total Administrative Costs							\$ 2,500,114		\$ 1,490,433	\$ 53,485	\$ 259,056	\$ 697,140	\$ -
	Unit Cost Multiplier							0.25006623						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 180,800	\$ 32,855	\$ 50,791	\$ 264,446							
	TOTAL FACILITY COSTS							\$ 12,762,368						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
Tarzana Health and Rehabilitation Center

Provider NPI:
1821118878

OSHPD Facility Number:
206190781

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj)	Plant Ops (SQ FT) 5 (Adj)	Hskpng (SQ FT) 10 (Adj)	Laundry (LBS) 60 (Adj)	Dietary (MEALS) 65 (Adj)	Soc Srvs (DIRECT EXP) 155 (Adj)	Activities (DIRECT EXP) 160 (Adj)	Inserv. Ed (DIRECT EXP) 170 (Adj)	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	435									
010	Housekeeping	560	560								
060	Laundry and Linen	565	565	565							
065	Dietary	3,677	3,677	3,677							
155	Social Services	113	113	113							
160	Activities	72	72	72							
165	Administration	1,508	1,508	1,508							
166	Medical Records	296	296	296							
170	Inservice Education - Nursing										
	ANCILLARY SERVICES										
075	Patient Supplies	661	661	661						155,798	155,798
077	Specialized Support Surfaces									87,027	87,027
080	Physical Therapy	657	657	657						715,488	715,488
081	Respiratory Therapy									0	0
082	Occupational Therapy	238	238	238						262,396	262,396
083	Speech Pathology	320	320	320						79,614	79,614
085	Pharmacy									456,470	456,470
090	Laboratory	18	18	18						60,499	60,499
095	Home Health Services									0	0
100	Other Ancillary Services									235,899	235,899
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	18,362	18,362	18,362	512,430	153,729	5,138,336	5,138,336	5,138,336	7,923,475	7,923,475
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	81	81	81						20,465	20,465
145	Other Nonreimbursable	12	12	12						678	678
	TOTAL STATISTICS	27,575	27,140	26,580	512,430	153,729	5,138,336	5,138,336	5,138,336	9,997,808	9,997,808
	TOTAL DIRECT SALARIES COSTS - SCH. 2						\$ 103,682	\$ 195,583			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.020178128	0.03806349			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		\$ 112,662	\$ 304,648	\$ 210,369	\$ 582,602	\$ 1,764	\$ 1,124	\$ 95,310	\$ 23,544	\$ 157,256
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		4.15114223	11.46153648	0.41053249	3.78979776	0.00034335	0.00021877	0.01854881	0.00235491	0.01572908
	TOTAL INDIRECT OTHER COSTS - SCH. 4		\$ 300,197	\$ 44,512	\$ 41,398	\$ 362,787	\$ 3,611	\$ 24,759	\$ -	\$ 19,205	\$ 13,650
	UNIT COST MULTIPLIER (INDIRECT OTHER)		11.06105380	1.67464974	0.08078698	2.35991376	0.00070278	0.00481848	0.00000000	0.00192097	0.00136528
	TOTAL CAPITAL COSTS - SCH. 5	\$ 748,351	\$ 11,805	\$ 15,441	\$ 15,907	\$ 103,525	\$ 3,181	\$ 2,027	\$ -	\$ 42,457	\$ 8,334
	UNIT COST MULTIPLIER (CAPITAL COSTS)	27.13874887	0.43497995	0.58093635	0.03104304	0.67342339	0.00061917	0.00039451	0.00000000	0.00424666	0.00083356

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
Tarzana Health and Rehabilitation Center

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

Provider NPI:
1821118878

OSHPD Facility Number:
206190781

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	\$ 89,085	\$ 0	\$ 89,085	(Sch 3)
005	.20-.39	Fringe Benefits	6200	26,175	(2,598)	23,577	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	300,197	0	300,197	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 415,457	\$ (2,598)	\$ 412,859	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$	\$ 0	\$ 0	(Sch 3)
010	.20-.39	Fringe Benefits	6300		0	0	(Sch 3)
010	.79	Agency Staff	6300	302,323	0	302,323	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	38,318	0	38,318	(Sch 4)
010		Housekeeping - Total	6300	\$ 340,641	\$ 0	\$ 340,641	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	36,257	0	36,257	(Sch 5)
025		Depreciation: Equipment	7140	33,788	0	33,788	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	601,689	0	601,689	(Sch 5)
040		Property Taxes	7300	76,617	0	76,617	(Sch 5)
045		Property Insurance	7400	11,829	0	11,829	(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		\$ 1,516,278	\$ (2,598)	\$ 1,513,680	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$	\$ 0	\$ 0	(Sch 3)
060	.20-.39	Fringe Benefits	6400		0	0	(Sch 3)
060	.79	Agency Staff	6400	201,548	0	201,548	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	34,202	0	34,202	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 235,750	\$ 0	\$ 235,750	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 410,925	\$ 0	\$ 410,925	(Sch 3)
065	.20-.39	Fringe Benefits	6500	126,262	(11,993)	114,269	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	315,958	0	315,958	(Sch 4)
065		Dietary - Total	6500	\$ 853,145	\$ (11,993)	\$ 841,152	
070		Provision for Bad Debts	7700	\$	0	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100		0	0	(Sch 2)
075	.79	Agency Staff	8100		0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	118,449	0	118,449	(Sch 4)
075		Patient Supplies - Total	8100	\$ 118,449	\$ 0	\$ 118,449	
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	87,027	0	87,027	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 87,027	\$ 0	\$ 87,027	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:

Tarzana Health and Rehabilitation Center

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1821118878

OSHPD Facility Number:

206190781

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	\$ 534,480	\$ 0	\$ 534,480	(Sch 2)
080	.20-.39	Fringe Benefits	8200	129,838	(15,587)	114,251	(Sch 2)
080	.79	Agency Staff	8200		0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	29,634	0	29,634	(Sch 4)
080		Physical Therapy - Total	8200	\$ 693,952	\$ (15,587)	\$ 678,365	
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	\$ 158,466	\$ 0	\$ 158,466	(Sch 2)
082	.20-.39	Fringe Benefits	8250	54,282	(4,626)	49,656	(Sch 2)
082	.79	Agency Staff	8250		0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	40,826	0	40,826	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 253,574	\$ (4,626)	\$ 248,948	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$ 54,694	\$ 0	\$ 54,694	(Sch 2)
083	.20-.39	Fringe Benefits	8280	6,962	(1,601)	5,361	(Sch 2)
083	.79	Agency Staff	8280		0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	1,478	0	1,478	(Sch 4)
083		Speech Pathology - Total	8280	\$ 63,134	\$ (1,601)	\$ 61,533	
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	456,470	0	456,470	(Sch 4)
085		Pharmacy - Total	8300	\$ 456,470	\$ 0	\$ 456,470	
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	59,482	0	59,482	(Sch 4)
090		Laboratory - Total	8400	\$ 59,482	\$ 0	\$ 59,482	
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	235,899	0	235,899	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 235,899	\$ 0	\$ 235,899	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
Tarzana Health and Rehabilitation Center

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

Provider NPI:
1821118878

OSHPD Facility Number:
206190781

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		\$ 1,967,987	\$ (21,814)	\$ 1,946,173	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 3,882,647	\$ 0	\$ 3,882,647	(Sch 2)
105	.20-.39	Fringe Benefits	6110	1,149,794	(113,274)	1,036,520	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	219,169	0	219,169	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 5,251,610	\$ (113,274)	\$ 5,138,336	
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:
Tarzana Health and Rehabilitation Center

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

Provider NPI:
1821118878

OSHPD Facility Number:
206190781

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	15,888	0	15,888 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 15,888	\$ 0	\$ 15,888
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		0	0 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		Subtotal 105 - 145		\$ 5,267,498	\$ (113,274)	\$ 5,154,224
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 85,843	\$ 0	\$ 85,843 (Sch 2)
155	.20-.39	Fringe Benefits	6600	20,348	(2,509)	17,839 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	2,172	0	2,172 (Sch 4)
155		Social Services - Total	6600	\$ 108,363	\$ (2,509)	\$ 105,854

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
Tarzana Health and Rehabilitation Center

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

Provider NPI:
1821118878

OSHPD Facility Number:
206190781

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	\$ 137,976	\$ 0	\$ 137,976	(Sch 2)
160	.20-.39	Fringe Benefits	6700	61,628	(4,021)	57,607	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	23,842	0	23,842	(Sch 4)
160		Activities - Total	6700	\$ 223,446	\$ (4,021)	\$ 219,425	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 521,885	\$ 0	\$ 521,885	(Sch 6)
165	.20-.39	Fringe Benefits	6900	147,908	(18,541)	129,367	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	937,603	(110,251)	827,352	(Sch 6)
165		Administration - Total	6900	\$ 1,607,396	\$ (128,792)	\$ 1,478,604	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 113,732	\$ 0	\$ 113,732	(Sch 3)
166	.20-.39	Fringe Benefits	6900	38,903	0	38,903	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	9,880	0	9,880	(Sch 4)
166		Medical Records - Total	6900	\$ 162,515	\$ 0	\$ 162,515	
167		CDPH Licensing Fees	6900	\$ 53,485	\$ 0	\$ 53,485	(Sch 6)
168		Professional Liability Insurance	6900	\$ 547,231	\$ (288,175)	\$ 259,056	(Sch 6)
169		Quality Assurance Fees	6900	\$ 697,140	\$ 0	\$ 697,140	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 81,732	\$ 0	\$ 81,732	(Sch 3)
170	.20-.39	Fringe Benefits	6800	15,945	(2,367)	13,578	(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	\$ 97,677	\$ (2,367)	\$ 95,310	
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		\$ 3,497,253	\$ (425,864)	\$ 3,071,389	
200		Total		\$ 13,337,911	\$ (575,543)	\$ 12,762,368	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 383,965	
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* For informational purposes only, this amount is included in various cost centers above.

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

Line No.	Sub No.	Description	TOTAL ADJ (Page 1)	AUDIT ADJ 1B	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
005	1	Plant Operations and Maintenance - Salaries and Wages	0							
005	2	Plant Operations and Maintenance - Fringe Benefits	(2,598)	(2,598)						
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	(11,993)	(11,993)						
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	(15,587)	(15,587)						
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	(4,626)	(4,626)						
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	(1,601)	(1,601)						
083	3	Speech Pathology - Agency Staff	0							

Provider Name:
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Fiscal Period:
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Line No.	Sub No.	Description	TOTAL ADJ (Page 1)	AUDIT ADJ 1B	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
083	4	Speech Pathology - Other - Nonlabor	0							
085	1	Pharmacy - Salaries and Wages	0							
085	2	Pharmacy - Fringe Benefits	0							
085	3	Pharmacy - Agency Staff	0							
085	4	Pharmacy - Other - Nonlabor	0							
090	1	Laboratory - Salaries and Wages	0							
090	2	Laboratory - Fringe Benefits	0							
090	3	Laboratory - Agency Staff	0							
090	4	Laboratory - Other - Nonlabor	0							
095	1	Home Health Services - Salaries and Wages	0							
095	2	Home Health Services - Fringe Benefits	0							
095	3	Home Health Services - Agency Staff	0							
095	4	Home Health Services - Other - Nonlabor	0							
100	1	Other Ancillary Services - Salaries and Wages	0							
100	2	Other Ancillary Services - Fringe Benefits	0							
100	3	Other Ancillary Services - Agency Staff	0							
100	4	Other Ancillary Services - Other - Nonlabor	0							
101	1	Subacute Care Ancillary Services - Salaries and Wages	0							
101	2	Subacute Care Ancillary Services - Fringe Benefits	0							
101	3	Subacute Care Ancillary Services - Agency Staff	0							
101	4	Subacute Care Ancillary Services - Other - Nonlabor	0							
102	1	Subacute Pediatric Ancillary Services - Salaries and Wages	0							
102	2	Subacute Pediatric Ancillary Services - Fringe Benefits	0							
102	3	Subacute Pediatric Ancillary Services - Agency Staff	0							
102	4	Subacute Pediatric Ancillary Services - Other - Nonlabor	0							
105	1	Skilled Nursing Care - Salaries and Wages	0							
105	2	Skilled Nursing Care - Fringe Benefits	(113,274)	(113,274)						
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							

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Line No.	Sub No.	Description	TOTAL ADJ (Page 1)	AUDIT ADJ 1B	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
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	(2,509)	(2,509)						
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	(4,021)	(4,021)						
160	3	Activities - Agency Staff	0							
160	4	Activities - Other - Nonlabor	0							
165	1	Administration - Salaries and Wages	0							
165	2	Administration - Fringe Benefits	(18,541)	(18,541)						
165	3	Administration - Agency Staff	0							
165	4	Administration - Other - Nonlabor	(110,251)		(110,251)					
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	(288,175)			(288,175)				
169	4	Quality Assurance Fees	0							
170	1	Inservice Education - Nursing - Salaries and Wages	0							
170	2	Inservice Education - Nursing - Fringe Benefits	(2,367)	(2,367)						
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							

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Line No.	Sub No.		TOTAL ADJ (Page 1)	AUDIT ADJ 1B	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ				
174	3	Caregiver Training - Agency Staff	0								
174	4	Caregiver Training - Other - Nonlabor	0								
200		Total	<u>(\$575,543)</u> (To Sch 8)	<u>(177,117)</u>	<u>(110,251)</u>	<u>(288,175)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

Provider Name							Fiscal Period	Provider NPI		Adjustments	
TARZANA HEALTH AND REHABILITATION CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1821118878		4	
Report References											
Cost Report			Audit Report				Explanation of Audit Adjustments				
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>MEMORANDUM ADJUSTMENT</u>											
1A	Not Reported			8	210	N/A	Total Facility Group Health Insurance To include Group Health Insurance in the audit for informational purposes only. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304	\$0	\$383,965	\$383,965	

Provider Name							Fiscal Period	Provider NPI		Adjustments
TARZANA HEALTH AND REHABILITATION CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1821118878		4
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
ADJUSTMENTS TO REPORTED COSTS										
1B	10.5	005	2	8A-1	005	2	Plant Operations and Maintenance - Fringe Benefits	\$26,175	(\$2,598)	\$23,577
	10.5	065	2	8A-1	065	2	Dietary - Fringe Benefits	126,262	(11,993)	114,269
	10.5	080	2	8A-1	080	2	Physical Therapy - Fringe Benefits	129,838	(15,587)	114,251
	10.5	082	2	8A-1	082	2	Occupational Therapy - Fringe Benefits	54,282	(4,626)	49,656
	10.5	083	2	8A-1	083	2	Speech Pathology - Fringe Benefits	6,962	(1,601)	5,361
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	1,149,794	(113,274)	1,036,520
	10.5	155	2	8A-1	155	2	Social Services - Fringe Benefits	20,348	(2,509)	17,839
	10.5	160	2	8A-1	160	2	Activities - Fringe Benefits	61,628	(4,021)	57,607
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	147,908	(18,541)	129,367
	10.5	170	2	8A-1	170	2	Inservice Education - Nursing - Fringe Benefits	15,945	(2,367)	13,578
							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			
2	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	\$937,603	(\$110,251)	\$827,352
							To adjust reported home office costs to agree with the Sava Senior Care Equity Holdings, LLC Home Office Audit Report for fiscal period ended December 31, 2011. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304			
3	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance	\$547,231	(\$288,175)	\$259,056
							To adjust liability 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			

Provider Name							Fiscal Period	Provider NPI		Adjustments
TARZANA HEALTH AND REHABILITATION CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1821118878		4
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>ADJUSTMENT TO REPORTED PATIENT DAYS</u>										
4	4.1	5	2	1	15	N/A	Medi-Cal Days To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: January 1, 2011 through December 31, 2011 Payment Period: January 1, 2011 through October 30, 2012 Report Date: January 16, 2013 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	35,252	(315)	34,937