

**REPORT
ON THE
RATE SETTING AUDIT**

**COMMUNITY EXTENDED CARE HOSPITAL OF MONTCLAIR
MONTCLAIR, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1851388458**

**FISCAL PERIOD ENDED
DECEMBER 31, 2012**

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

**Section Chief: Maria Delgado
Audit Supervisor: Cyrus Lam
Auditor: Xuan Wang**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

April 2, 2014

Thien Delgado, Administrator
Community Extended Care Hospital of Montclair
9620 Fremont Avenue
Montclair, CA 91763

COMMUNITY EXTENDED CARE HOSPITAL OF MONTCLAIR
NATIONAL PROVIDER IDENTIFIER: 1851388458
FISCAL PERIOD ENDED: DECEMBER 31, 2012

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

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

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules
2. Audit adjustments that include a summary of the total due the State in the amount of \$228,707, which resulted from Medi-Cal overpayments

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

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

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

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

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

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

United States Postal Service (USPS)

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

Courier (UPS, FedEx, etc.)

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

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

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

Original Signed By:

Maria Delgado, Chief
Audits Section—Gardena
Financial Audits Branch

Thien Delgado
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Certified

cc: Merle Sin, Controller
US SkilledServe
4115 East Broadway
Long Beach, CA 90803

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:

COMMUNITY EXTENDED CARE HOSPITAL OF MONTCLAIR

Fiscal Period:

JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:

1851388458

OSHPD Facility No.:

206361350

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
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SKILLED NURSING CARE

1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$	N/A	\$	3,655,071	\$	105.46
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$	N/A	\$	762,431	\$	22.00
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$	N/A	\$	887,191	\$	25.60
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$	N/A	\$	515,654	\$	14.88
5	Property Taxes (Sch. 5, Ln. 105)	\$	N/A	\$	24,937	\$	0.72
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$	N/A	\$	21,629	\$	0.62
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$	N/A	\$	79,593	\$	2.30
8	Caregiver Training (Sch. 6, Ln. 105)	\$	N/A	\$	0	\$	0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$	N/A	\$	350,780	\$	10.12
10	Cost of Administration (Sch. 6, Ln. 105)	\$	N/A	\$	554,238	\$	15.99
11	Cost of Routine Service/Audited Total Costs	\$	7,074,735	\$	6,851,523	\$	197.68
12	Total Patient Days (Adj)		34,659		34,659		
13	Cost Per Patient Day (Cost Divided by Days)	\$	204.12	\$	197.68		
14	Overpayments (Adjs 31 & 32)	\$	0	\$	(228,707)		
15	Medi-Cal Days (Adj 27)		26,284		26,232		
16	Medi-Cal Managed Care Days (Adj 28)				44		

INTERMEDIATE CARE

17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	0	\$	0		
18	Total Patient Days (Adj)		0		0		
19	Cost Per Patient Day (Cost Divided by Days)	\$	0.00	\$	0.00		
20	Overpayments (Adj)	\$	0	\$	0		
21	Medi-Cal Days (Adj)		0		0		

MENTALLY DISORDERED CARE

22	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	0	\$	0		
23	Total Patient Days (Adj)		0		0		
24	Cost Per Patient Day (Cost Divided by Days)	\$	0.00	\$	0.00		
25	Overpayments (Adj)	\$	0	\$	0		

DEVELOPMENTALLY DISABLED CARE

26	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	0	\$	0		
27	Total Patient Days (Adj)		0		0		
28	Cost Per Patient Day (Cost Divided by Days)	\$	0.00	\$	0.00		
29	Overpayments (Adj)	\$	0	\$	0		
30	Medi-Cal Days (Adj)		0		0		

SUBACUTE CARE

31	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$	N/A	\$	2,942,659	\$	235.62
32	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$	N/A	\$	303,173	\$	24.28
33	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$	N/A	\$	892,628	\$	71.47
34	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$	N/A	\$	244,699	\$	19.59
35	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$	N/A	\$	11,834	\$	0.95
36	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$	N/A	\$	16,263	\$	1.30
37	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$	N/A	\$	59,845	\$	4.79
38	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$	N/A	\$	263,747	\$	21.12
39	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$	N/A	\$	0	\$	0.00
40	Cost of Administration (Subacute Care Sch. 1, Ln. 34)	\$	N/A	\$	416,724	\$	33.37
41	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$	5,694,882	\$	5,151,570	\$	412.49
42	Total Patient Days (Subacute Care Sch. 1, Ln. 36)		12,489		12,489		
43	Cost Per Patient Day (Cost Divided by Days)	\$	455.99	\$	412.49		
44	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$	0	\$	0		

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:

COMMUNITY EXTENDED CARE HOSPITAL OF MONTCLAIR

Fiscal Period:

JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:

1851388458

OSHPD Facility No.:

206361350

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

* (From Subacute Care Schedule 1)

ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR

Provider Name:
COMMUNITY EXTENDED CARE HOSPITAL OF MONTCLAIR

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1851388458

OSHPD Facility No.:
206361350

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Svcs	Activities	Total
			155	160	
GENERAL SERVICES					
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 128,030	\$ 128,030		
160	Activities	113,295		\$ 113,295	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
ANCILLARY SERVICES					
075	Patient Supplies	37,760	0	0	37,760 ***
077	Specialized Support Surfaces	N/A	0	0	0 ***
080	Physical Therapy	0	0	0	0 ***
081	Respiratory Therapy	576,384	0	0	576,384 ***
082	Occupational Therapy	0	0	0	0 ***
083	Speech Pathology	0	0	0	0 ***
085	Pharmacy	0	0	0	0 ***
090	Laboratory	0	0	0	0 ***
095	Home Health Services	0	0	0	0 ***
100	Other Ancillary Services	0	0	0	0 ***
101	Subacute Care Ancillary Services	0	0	0	0 ***
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0 ***
ROUTINE SERVICES					
105	Skilled Nursing Care	3,511,265	76,293	67,513	3,655,071 *
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	2,234,949	51,737	45,782	2,332,468 **
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		\$ 6,601,683	\$ 128,030	\$ 113,295	\$ 6,601,683

* (To Schedule 1)

** (To Subacute Care Schedule 1)

*** (To Subacute Care Schedule 2)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
COMMUNITY EXTENDED CARE HOSPITAL OF MONTCLAIR

NPI:
1851388458

OSHPD Facility Number:
206361350

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

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	\$ 137,122	\$ 137,122										
010	Housekeeping	177,069	1,358	\$ 178,427									
060	Laundry and Linen	73,532	941	1,237	\$ 75,710								
065	Dietary	343,801	7,575	9,955	0	\$ 361,330							
155	Social Services	N/A	5,310	6,978	0	0	\$ 12,288						
160	Activities	N/A	1,217	1,599	0	0	0	\$ 2,815					
165	Administration	N/A	18,200	23,920	0	0	0	0		\$ 42,120	\$ 42,120		
166	Medical Records	240,907	2,292	3,012	0	0	0	0		246,211		\$ 246,211	
170	Inservice Education - Nursing	136,378	1,512	1,987	0	0	0	0	\$ 139,878				
ANCILLARY SERVICES													
075	Patient Supplies		1,889	2,482	0	0	0	0	0	4,371	1,354	7,914	\$ 13,639
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	943	5,511	6,454
080	Physical Therapy		4,107	5,397	0	0	0	0	0	9,504	893	5,218	15,614
081	Respiratory Therapy		0	0	0	0	0	0	0	0	2,301	13,448	15,749
082	Occupational Therapy		1,889	2,482	0	0	0	0	0	4,371	645	3,773	8,789
083	Speech Pathology		0	0	0	0	0	0	0	0	357	2,085	2,442
085	Pharmacy		524	689	0	0	0	0	0	1,213	1,277	7,467	9,958
090	Laboratory		0	0	0	0	0	0	0	0	107	623	729
095	Home Health Services		0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services		141	185	0	0	0	0	0	327	66	383	775
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		63,507	83,463	55,861	318,574	7,322	1,678	83,353	613,758	21,719	126,954	762,431
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		25,963	34,122	19,848	42,756	4,965	1,138	56,524	185,317	12,416	72,577	270,310
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		699	919	0	0	0	0	0	1,618	44	258	1,920
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,108,809	\$ 137,122	\$ 178,427	\$ 75,710	\$ 361,330	\$ 12,288	\$ 2,815	\$ 139,878	\$ 820,478	\$ 42,120	\$ 246,211	\$ 1,108,809

* (To Schedule 1)

** (To Subacute Care Schedule 1)

*** (To Subacute Care Schedule 2)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
COMMUNITY EXTENDED CARE HOSPITAL OF MONTCLAIR

NPI:
1851388458

OSHPD Facility Number:
206361350

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

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	\$ 360,036	\$ 360,036										
010	Housekeeping	67,650	3,565	\$ 71,215									
060	Laundry and Linen	90,245	2,471	494	\$ 93,209								
065	Dietary	304,038	19,888	3,973	0	\$ 327,899							
155	Social Services	5,251	13,941	2,785	0	0	\$ 21,977						
160	Activities	5,560	3,194	638	0	0	0	\$ 9,392					
165	Administration	N/A	47,788	9,547	0	0	0	0		\$ 57,335	\$ 57,335		
166	Medical Records	3,559	6,018	1,202	0	0	0	0		10,779		\$ 10,779	
170	Inservice Education - Nursing	0	3,971	793	0	0	0	0	\$ 4,764				
ANCILLARY SERVICES													
075	Patient Supplies	288,874	4,959	991	0	0	0	0	0	294,823	1,843	346	\$ 297,013
077	Specialized Support Surfaces	242,877	0	0	0	0	0	0	0	242,877	1,283	241	244,402
080	Physical Therapy	181,774	10,782	2,154	0	0	0	0	0	194,710	1,215	228	196,154
081	Respiratory Therapy	16,328	0	0	0	0	0	0	0	16,328	3,132	589	20,048
082	Occupational Therapy	144,115	4,959	991	0	0	0	0	0	150,064	879	165	151,108
083	Speech Pathology	91,913	0	0	0	0	0	0	0	91,913	486	91	92,490
085	Pharmacy	322,940	1,376	275	0	0	0	0	0	324,591	1,739	327	326,657
090	Laboratory	27,444	0	0	0	0	0	0	0	27,444	145	27	27,616
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	15,231	371	74	0	0	0	0	0	15,676	89	17	15,782
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	272,605	166,747	33,312	68,773	289,099	13,096	5,597	2,839	852,069	29,564	5,558	887,191
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	331,001	68,171	13,619	24,436	38,800	8,881	3,795	1,925	490,629	16,901	3,177	510,707
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	3,162	1,835	367	0	0	0	0	0	5,364	60	11	5,435
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 2,774,603	\$ 360,036	\$ 71,215	\$ 93,209	\$ 327,899	\$ 21,977	\$ 9,392	\$ 4,764	\$ 2,706,489	\$ 57,335	\$ 10,779	\$ 2,774,603

* (To Schedule 1)

** (To Subacute Care Schedule 1)

*** (To Subacute Care Schedule 2)

ALLOCATION OF CAPITAL COSTS

Provider Name:

COMMUNITY EXTENDED CARE HOSPITAL OF MONTCLAIR

Fiscal Period:

JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:

1851388458

OSHPD Facility Number:

206361350

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)	\$ 811,813	95%							
	Property Tax (line 40)	39,259	5%	\$ 851,072						
005	Plant Operations and Maintenance			7,689	\$ 7,689					
010	Housekeeping			8,350	76	\$ 8,426				
060	Laundry and Linen			5,787	53	58	\$ 5,899			
065	Dietary			46,588	425	470	0	\$ 47,483		
155	Social Services			32,657	298	330	0	0	\$ 33,284	
160	Activities			7,482	68	76	0	0	0	\$ 7,626
165	Administration			11,944	1,021	1,130	0	0	0	0
166	Medical Records			14,096	129	142	0	0	0	0
170	Inservice Education - Nursing			9,301	85	94	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			11,616	106	117	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			25,258	230	255	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			11,616	106	117	0	0	0	0
083	Speech Pathology			0	0	0	0	0	0	0
085	Pharmacy			3,224	29	33	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			868	8	9	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			390,605	3,561	3,942	4,352	41,864	19,834	4,544
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			159,690	1,456	1,611	1,546	5,619	13,450	3,082
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			4,299	39	43	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 851,072	100%	\$ 851,072	\$ 7,689	\$ 8,426	\$ 5,899	\$ 47,483	\$ 33,284	\$ 7,626

* (To Schedule 1)

** (To Subacute Care Schedule 1)

*** (To Subacute Care Schedule 2)

ALLOCATION OF CAPITAL COSTS

Provider Name:
COMMUNITY EXTENDED CARE HOSPITAL OF MONTCLAIR

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1851388458

OSHPD Facility Number:
206361350

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	Capital Related 95% Of Total	Property Tax 5% Of Total
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 811,813	95%							
	Property Tax (line 40)	39,259	5%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 114,094	\$ 114,094				
166	Medical Records				14,367		\$ 14,367			
170	Inservice Education - Nursing			\$ 9,480						
ANCILLARY SERVICES										
075	Patient Supplies			0	11,839	3,667	462	\$ 15,968	\$ 15,232	\$ 737 ***
077	Specialized Support Surfaces			0	0	2,554	322	2,875	2,743	133 ***
080	Physical Therapy			0	25,743	2,418	304	28,465	27,152	1,313 ***
081	Respiratory Therapy			0	0	6,232	785	7,017	6,693	324 ***
082	Occupational Therapy			0	11,839	1,748	220	13,808	13,171	637 ***
083	Speech Pathology			0	0	966	122	1,088	1,038	50 ***
085	Pharmacy			0	3,286	3,460	436	7,182	6,851	331 ***
090	Laboratory			0	0	289	36	325	310	15 ***
095	Home Health Services			0	0	0	0	0	0	0 ***
100	Other Ancillary Services			0	885	178	22	1,085	1,035	50 ***
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			5,649	474,352	58,831	7,408	540,591	515,654	24,937 *
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			3,831	190,285	33,632	4,235	228,152	217,628	10,524 **
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	4,382	119	15	4,516	4,308	208
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 851,072	100%	\$ 9,480	\$ 722,611	\$ 114,094	\$ 14,367	\$ 851,072	\$ 811,813	\$ 39,259

* (To Schedule 1)
** (To Subacute Care Schedule 1)
*** (To Subacute Care Schedule 2)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name: COMMUNITY EXTENDED CARE HOSPITAL OF MONTCLAIR
 NPI: 1851388458

OSHPD Facility Number: 206361350

Fiscal Period: JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

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. 55% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 8% of Total	Quality Assur. Fees 35% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 22,890												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,051,982												
	Total Costs Allocable as Administration	1,074,872	55%											
167	CDPH Licensing Fees	41,947	2%											
168	Professional Liability Insurance	154,360	8%											
169	Quality Assurance Fees	680,292	35%											
174	Caregiver Training	0	0%											
	Total	1,951,471	100%						\$ 1,951,471					
ANCILLARY SERVICES														
075	Patient Supplies			\$ 37,760	\$ 4,371	\$ 294,823	\$ 11,839	\$ 348,793	62,726	\$ 34,550	\$ 1,348	\$ 4,962	\$ 21,867	\$ 0
077	Specialized Support Surfaces			0	0	242,877	0	242,877	43,679	24,058	939	3,455	15,227	0
080	Physical Therapy			0	9,504	194,710	25,743	229,957	41,355	22,778	889	3,271	14,417	0
081	Respiratory Therapy			576,384	0	16,328	0	592,712	106,592	58,711	2,291	8,431	37,159	0
082	Occupational Therapy			0	4,371	150,064	11,839	166,274	29,902	16,470	643	2,365	10,424	0
083	Speech Pathology			0	0	91,913	0	91,913	16,529	9,104	355	1,307	5,762	0
085	Pharmacy			0	1,213	324,591	3,286	329,091	59,183	32,598	1,272	4,681	20,632	0
090	Laboratory			0	0	27,444	0	27,444	4,935	2,718	106	390	1,721	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	327	15,676	885	16,887	3,037	1,673	65	240	1,059	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			3,655,071	613,758	852,069	474,352	5,595,250	1,006,240	554,238	21,629	79,593	350,780	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			2,332,468	185,317	490,629	190,285	3,198,698	575,248	316,847	12,365	45,502	200,534	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	1,618	5,364	4,382	11,363	2,044	1,126	44	162	712	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 1,951,471		\$ 6,601,683	\$ 820,478	\$ 2,706,489	\$ 722,611	\$ 10,851,260	\$ 1,951,471					
	Total Administrative Costs							\$ 1,951,471		\$ 1,074,872	\$ 41,947	\$ 154,360	\$ 680,292	\$ 0
	Unit Cost Multiplier							0.17983819						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 288,331	\$ 68,114	\$ 128,461	\$ 484,907							
	TOTAL FACILITY COSTS							\$ 13,287,638						

* (To Schedule 1)
 ** (To Subacute Care Schedule 1)
 *** (To Subacute Care Schedule 2)

STATISTICS FOR COST ALLOCATION

Provider Name:
COMMUNITY EXTENDED CARE HOSPITAL OF MONTCLAIR

NPI:
1851388458

OSHPD Facility Number:
206361350

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

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 21)	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	186									
010	Housekeeping	202	202								
060	Laundry and Linen	140	140	140							
065	Dietary	1,127	1,127	1,127							
155	Social Services	790	790	790							
160	Activities	181	181	181							
165	Administration	2,708	2,708	2,708							
166	Medical Records	341	341	341							
170	Inservice Education - Nursing	225	225	225							
	ANCILLARY SERVICES										
075	Patient Supplies	281	281	281						348,793	348,793
077	Specialized Support Surfaces		0	0						242,877	242,877
080	Physical Therapy	611	611	611						229,957	229,957
081	Respiratory Therapy		0	0						592,712	592,712
082	Occupational Therapy	281	281	281						166,274	166,274
083	Speech Pathology		0	0						91,913	91,913
085	Pharmacy	78	78	78						329,091	329,091
090	Laboratory		0	0						27,444	27,444
095	Home Health Services		0	0						0	0
100	Other Ancillary Services	21	21	21						16,887	16,887
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	9,449	9,449	9,449	169,695	101,817	3,783,870	3,783,870	3,783,870	5,595,250	5,595,250
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	3,863	3,863	3,863	60,295	13,665	2,565,950	2,565,950	2,565,950	3,198,698	3,198,698
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	104	104	104						11,363	11,363
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	20,588	20,402	20,200	229,990	115,482	6,349,820	6,349,820	6,349,820	10,851,260	10,851,260
	TOTAL DIRECT SALARIES COSTS - SCH. 2						\$ 128,030	\$ 113,295			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.020162776	0.017842238			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		\$ 137,122	\$ 178,427	\$ 75,710	\$ 361,330	\$ 12,288	\$ 2,815	\$ 139,878	\$ 42,120	\$ 246,211
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		6.72100774	8.83300216	0.32918632	3.12888908	0.00193512	0.00044336	0.02202860	0.00388160	0.02268962
	TOTAL INDIRECT OTHER COSTS - SCH. 4		\$ 360,036	\$ 71,215	\$ 93,209	\$ 327,899	\$ 21,977	\$ 9,392	\$ 4,764	\$ 57,335	\$ 10,779
	UNIT COST MULTIPLIER (INDIRECT OTHER)		17.64709342	3.52548084	0.40527484	2.83939914	0.00346110	0.00147913	0.00075023	0.00528375	0.00099333
	TOTAL CAPITAL COSTS - SCH. 5	\$ 851,072	\$ 7,689	\$ 8,426	\$ 5,899	\$ 47,483	\$ 33,284	\$ 7,626	\$ 9,480	\$ 114,094	\$ 14,367
	UNIT COST MULTIPLIER (CAPITAL COSTS)	41.33825529	0.37687067	0.41715126	0.02564685	0.41117297	0.00524180	0.00120097	0.00149292	0.01051437	0.00132400

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
COMMUNITY EXTENDED CARE HOSPITAL OF MONTCLAIR

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1851388458

OSHPD Facility Number:
206361350

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	\$ 109,031	\$ 0	\$ 109,031	(Sch 3)
005	.20-.39	Fringe Benefits	6200	28,091	0	28,091	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	445,956	(85,920)	360,036	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 583,078	\$ (85,920)	\$ 497,158	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 144,980	\$ 0	\$ 144,980	(Sch 3)
010	.20-.39	Fringe Benefits	6300	32,089	0	32,089	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	67,650	0	67,650	(Sch 4)
010		Housekeeping - Total	6300	\$ 244,719	\$ 0	\$ 244,719	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130		0	0	(Sch 5)
025		Depreciation: Equipment	7140		0	0	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	771,118	40,695	811,813	(Sch 5)
040		Property Taxes	7300	39,259	0	39,259	(Sch 5)
045		Property Insurance	7400	22,890	0	22,890	(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		\$ 1,661,064	\$ (45,225)	\$ 1,615,839	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 58,096	\$ 0	\$ 58,096	(Sch 3)
060	.20-.39	Fringe Benefits	6400	15,436	0	15,436	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	94,924	(4,679)	90,245	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 168,456	\$ (4,679)	\$ 163,777	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 276,575	\$ 0	\$ 276,575	(Sch 3)
065	.20-.39	Fringe Benefits	6500	67,226	0	67,226	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	304,038	0	304,038	(Sch 4)
065		Dietary - Total	6500	\$ 647,839	\$ 0	\$ 647,839	
070		Provision for Bad Debts	7700	\$	\$ 0	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$ 29,358	\$ 0	\$ 29,358	(Sch 2)
075	.20-.39	Fringe Benefits	8100	8,402	0	8,402	(Sch 2)
075	.79	Agency Staff	8100		0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	288,874	0	288,874	(Sch 4)
075		Patient Supplies - Total	8100	\$ 326,634	\$ 0	\$ 326,634	
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	227,440	15,437	242,877	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 227,440	\$ 15,437	\$ 242,877	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:

COMMUNITY EXTENDED CARE HOSPITAL OF MONTCLAIR

Fiscal Period:

JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:

1851388458

OSHPD Facility Number:

206361350

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
080		Physical Therapy					
080	.01-.19	Salaries and Wages	8200	\$	\$ 0	\$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200		0	0	(Sch 2)
080	.79	Agency Staff	8200		0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	181,774	0	181,774	(Sch 4)
080		Physical Therapy - Total	8200	\$ 181,774	\$ 0	\$ 181,774	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$ 564,764	\$ 0	\$ 564,764	(Sch 2)
081	.20-.39	Fringe Benefits	8220	11,620	0	11,620	(Sch 2)
081	.79	Agency Staff	8220		0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220	16,328	0	16,328	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 592,712	\$ 0	\$ 592,712	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$	\$ 0	\$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250		0	0	(Sch 2)
082	.79	Agency Staff	8250		0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	144,115	0	144,115	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 144,115	\$ 0	\$ 144,115	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$	\$ 0	\$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280		0	0	(Sch 2)
083	.79	Agency Staff	8280		0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	91,913	0	91,913	(Sch 4)
083		Speech Pathology - Total	8280	\$ 91,913	\$ 0	\$ 91,913	
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	277,682	45,258	322,940	(Sch 4)
085		Pharmacy - Total	8300	\$ 277,682	\$ 45,258	\$ 322,940	
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	14,128	13,316	27,444	(Sch 4)
090		Laboratory - Total	8400	\$ 14,128	\$ 13,316	\$ 27,444	
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	10,742	4,489	15,231	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 10,742	\$ 4,489	\$ 15,231	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
COMMUNITY EXTENDED CARE HOSPITAL OF MONTCLAIR

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1851388458

OSHPD Facility Number:
206361350

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		\$ 1,867,140	\$ 78,500	\$ 1,945,640	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 2,860,430	\$ 0	\$ 2,860,430	(Sch 2)
105	.20-.39	Fringe Benefits	6110	650,835	0	650,835	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	294,301	(21,696)	272,605	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 3,805,566	\$ (21,696)	\$ 3,783,870	
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	\$ 1,769,412	\$ 0	\$ 1,769,412	(Sch 2)
125	.20-.39	Fringe Benefits	6150	465,537	0	465,537	(Sch 2)
125	.49	Agency Staff	6150		0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150	467,961	(136,960)	331,001	(Sch 4)
125		Subacute Care - Total	6150	\$ 2,702,910	\$ (136,960)	\$ 2,565,950	
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:
COMMUNITY EXTENDED CARE HOSPITAL OF MONTCLAIR

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1851388458

OSHPD Facility Number:
206361350

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	3,162	0	3,162 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 3,162	\$ 0	\$ 3,162
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		\$ 6,511,638	\$ (158,656)	\$ 6,352,982
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 105,393	\$ 0	\$ 105,393 (Sch 2)
155	.20-.39	Fringe Benefits	6600	22,637	0	22,637 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	5,251	0	5,251 (Sch 4)
155		Social Services - Total	6600	\$ 133,281	\$ 0	\$ 133,281

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
COMMUNITY EXTENDED CARE HOSPITAL OF MONTCLAIR

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1851388458

OSHPD Facility Number:
206361350

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	\$ 90,674	\$ 0	\$ 90,674	(Sch 2)
160	.20-.39	Fringe Benefits	6700	22,621	0	22,621	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	5,560	0	5,560	(Sch 4)
160		Activities - Total	6700	\$ 118,855	\$ 0	\$ 118,855	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 361,265	\$ 0	\$ 361,265	(Sch 6)
165	.20-.39	Fringe Benefits	6900	204,950	0	204,950	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	806,551	(320,784)	485,767	(Sch 6)
165		Administration - Total	6900	\$ 1,372,766	\$ (320,784)	\$ 1,051,982	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 209,024	\$ 0	\$ 209,024	(Sch 3)
166	.20-.39	Fringe Benefits	6900	31,883	0	31,883	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	3,559	0	3,559	(Sch 4)
166		Medical Records - Total	6900	\$ 244,466	\$ 0	\$ 244,466	
167		CDPH Licensing Fees	6900	\$ 29,714	\$ 12,233	\$ 41,947	(Sch 6)
168		Professional Liability Insurance	6900	\$ 162,327	\$ (7,967)	\$ 154,360	(Sch 6)
169		Quality Assurance Fees	6900	\$ 680,292	\$ 0	\$ 680,292	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 113,732	\$ 0	\$ 113,732	(Sch 3)
170	.20-.39	Fringe Benefits	6800	22,646	0	22,646	(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	\$ 136,378	\$ 0	\$ 136,378	
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		\$ 2,878,079	\$ (316,518)	\$ 2,561,561	
200		Total		\$ 13,734,216	\$ (446,578)	\$ 13,287,638	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 181,989	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name:
COMMUNITY EXTENDED CARE HOSPITAL OF MONTCLAIR

NPI:
1851388458

OSHPD Facility Number:
206361350 JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

Fiscal Period:

Line No.	Sub No.	TOTAL ADJ (Pages 1, 2, & 3)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8	AUDIT ADJ 9
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	(85,920)							
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	40,695		13,672		27,023			
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	(4,679)							
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	15,437					21,139		
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							

SUMMARY OF AUDITED SUBACUTE CARE COSTS AND INFORMATION

Provider Name:
COMMUNITY EXTENDED CARE HOSPITAL OF MONTCLAIR

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1851388458

OSHPD Facility No:
206361350

LINE NO.	DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED SUBACUTE CARE COST PER PATIENT DAY
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SUBACUTE CARE ROUTINE

1	Cost of Direct Care - Labor (Sch. 2, Ln. 125)	\$ N/A	\$ 2,332,468	\$ 186.76
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 125)	\$ N/A	\$ 270,310	\$ 21.64
3	Cost of Direct and Indirect NonLabor (Sch. 4, Ln. 125)	\$ N/A	\$ 510,707	\$ 40.89
4	Cost of Capital Related (Sch. 5, Ln. 125)	\$ N/A	\$ 217,628	\$ 17.43
5	Property Taxes (Sch. 5, Ln. 125)	\$ N/A	\$ 10,524	\$ 0.84
6	CDPH Licensing Fees (Sch. 6, Ln. 125)	\$ N/A	\$ 12,365	\$ 0.99
7	Professional Liability Insurance (Sch. 6, Ln. 125)	\$ N/A	\$ 45,502	\$ 3.64
8	Quality Assurance Fees (Sch. 6, Ln. 125)	\$ N/A	\$ 200,534	\$ 16.06
9	Caregiver Training (Sch. 6, Ln. 125)	\$ N/A	\$ 0	\$ 0.00
10	Cost of Administration (Sch. 6, Ln. 125)	\$ N/A	\$ 316,847	\$ 25.37
11	Cost of Routine Service/Audited Total Routine Costs	\$ 4,185,031	\$ 3,916,885	\$ 313.63
12	Routine Cost Per Patient Day (Routine Cost Divided by Days)	\$ 335.10	\$ 313.63	

SUBACUTE CARE ANCILLARY

13	Cost of Direct Care - Labor (Subacute Care Sch. 2, Ln. 122)	\$ N/A	\$ 610,191	\$ 48.86
14	Cost of Indirect Care - Labor (Subacute Care Sch. 2, Ln. 123)	\$ N/A	\$ 32,862	\$ 2.63
15	Cost of Direct and Indirect Nonlabor (Subacute Care Sch. 2, Ln. 124)	\$ N/A	\$ 381,921	\$ 30.58
16	Cost of Capital Related (Subacute Care Sch. 2, Ln. 125)	\$ N/A	\$ 27,072	\$ 2.17
17	Property Taxes (Subacute Care Sch. 2, Ln. 126)	\$ N/A	\$ 1,309	\$ 0.10
18	CDPH Licensing Fees (Subacute Care Sch. 2, Ln. 127)	\$ N/A	\$ 3,898	\$ 0.31
19	Professional Liability Insurance (Subacute Care Sch. 2, Ln. 128)	\$ N/A	\$ 14,343	\$ 1.15
20	Quality Assurance Fees (Subacute Care Sch. 2, Ln. 129)	\$ N/A	\$ 63,213	\$ 5.06
21	Caregiver Training (Subacute Care Sch. 2, Ln. 130)	\$ N/A	\$ 0	\$ 0.00
22	Cost of Administration (Subacute Care Sch. 2, Ln. 131)	\$ N/A	\$ 99,877	\$ 8.00
23	Cost of Ancillary Service/Audited Total Ancillary Costs	\$ 1,509,851	\$ 1,234,685	\$ 98.86
24	Ancillary Cost Per Patient Day (Ancillary Cost Divided by Days)	\$ 120.89	\$ 98.86	

SUBACUTE CARE TOTAL

25	Cost of Direct Care - Labor (Line 1 + Line 13)	\$ N/A	\$ 2,942,659	\$ 235.62 *
26	Cost of Indirect Care - Labor (Line 2 + Line 14)	\$ N/A	\$ 303,173	\$ 24.28 *
27	Cost of Direct and Indirect Nonlabor (Line 3 + Line 15)	\$ N/A	\$ 892,628	\$ 71.47 *
28	Cost of Capital Related (Line 4 + Line 16)	\$ N/A	\$ 244,699	\$ 19.59 *
29	Property Taxes (Line 5 + Line 17)	\$ N/A	\$ 11,834	\$ 0.95 *
30	CDPH Licensing Fees (Line 6 + Line 18)	\$ N/A	\$ 16,263	\$ 1.30 *
31	Professional Liability Insurance (Line 7 + Line 19)	\$ N/A	\$ 59,845	\$ 4.79 *
32	Quality Assurance Fees (Line 8 + Line 20)	\$ N/A	\$ 263,747	\$ 21.12 *
33	Caregiver Training (Line 9 + Line 21)	\$ N/A	\$ 0	\$ 0.00 *
34	Cost of Administration (Line 10 + Line 22)	\$ N/A	\$ 416,724	\$ 33.37 *
35	Total Cost of Subacute Service (Line 11 + Line 23)	\$ 5,694,882	\$ 5,151,570	\$ 412.49 *
36	Total Patient Days (Adj)	12,489	12,489	
37	Total Cost Per Patient Day (Total Cost Divided by Days)	\$ 455.99	\$ 412.49	
38	Medi-Cal Overpayments (Adj)	\$ 0	\$ 0	
39	Medi-Cal Credit Balances (Adj)	\$ 0	\$ 0	
40	Amount Due Provider (State) (Line 38 + Line 39)	\$ 0	\$ 0	

GENERAL INFORMATION

41	Contracted Number of Subacute Care Beds (Adj 30)		40	
42	Total Licensed Nursing Facility Beds (Adj)	140	140	
43	Total Licensed Capacity (All levels) (Adj)	140	140	
44	Total Medi-Cal Subacute Care Patient Days (Adj 27)	11,303	11,270	

CAPITAL RELATED COST

45	Direct Capital Related Cost (Adj)	\$ N/A	\$ 0	
46	Indirect Capital Related Cost (Line 28)	\$ N/A	\$ 244,699	
47	Total Capital Related Cost (Line 45 + Line 46)	\$ 0	\$ 244,699	

VENTILATOR / NONVENTILATOR

	AUDITED COSTS (Adj 29)	AUDITED TOTAL DAYS (Adj 22)	AUDITED MEDI-CAL DAYS (Adj 27)	
48	Ventilator (Equipment Cost Only)	\$ 111,643	7,504	6,737
49	Nonventilator	\$ N/A	4,985	4,533
50	TOTAL	\$ N/A	12,489	11,270

*(To Schedule 1)

SUMMARY OF TOTAL ALLOWABLE SUBACUTE CARE ANCILLARY COSTS

Provider Name:
COMMUNITY EXTENDED CARE HOSPITAL OF MONTCLAIR

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1851388458

OSHPD Facility Number:
206361350

LINE NO.	DESCRIPTION	ANCILLARY COSTS	TOTAL ANCILLARY CHARGES	RATIO COST/CHG	TOTAL SUBACUTE CARE ANCILLARY CHARGES	SUBACUTE CARE ANCILLARY COST *
			(Adjs 23 & 24)		(Adjs 25 & 26)	
PATIENT SUPPLIES						
1	Cost of Direct Care - Labor (Sch. 2, Ln. 75)	\$ 37,760				\$ 33,805
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 75)	13,639				12,210
3	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 75)	297,013				265,902
4	Cost of Capital Related (Sch. 5, Ln. 75)	15,232				13,636
5	Property Taxes (Sch. 5, Ln. 75)	737				659
6	CDPH Licensing Fees (Sch. 6, Ln. 75)	1,348				1,207
7	Professional Liability Insurance (Sch. 6, Ln. 75)	4,962				4,442
8	Quality Assurance Fees (Sch. 6, Ln. 75)	21,867				19,576
9	Caregiver Training (Sch. 6, Ln. 75)	0				0
10	Cost of Administration (Sch. 6, Ln. 75)	34,550				30,931
11	Total Patient Supplies Ancillary Service	\$ 427,106	\$ 648,711	0.658392	\$ 580,761	\$ 382,368

SPECIALIZED SUPPORT SURFACES						
12	Cost of Direct Care - Labor (Sch. 2, Ln. 77)	\$ 0				\$ N/A
13	Cost of Indirect Care - Labor (Sch. 3, Ln. 77)	6,454				0
14	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 77)	244,402				0
15	Cost of Capital Related (Sch. 5, Ln. 77)	2,743				0
16	Property Taxes (Sch. 5, Ln. 77)	133				0
17	CDPH Licensing Fees (Sch. 6, Ln. 77)	939				0
18	Professional Liability Insurance (Sch. 6, Ln. 77)	3,455				0
19	Quality Assurance Fees (Sch. 6, Ln. 77)	15,227				0
20	Caregiver Training (Sch. 6, Ln. 77)	0				0
21	Cost of Administration (Sch. 6, Ln. 77)	24,058				0
22	Total Specialized Support Surfaces Ancillary Service	\$ 297,409	\$ 262,748	1.131917	\$ 0	\$ 0

PHYSICAL THERAPY						
23	Cost of Direct Care - Labor (Sch. 2, Ln. 80)	\$ 0				\$ 0
24	Cost of Indirect Care - Labor (Sch. 3, Ln. 80)	15,614				2,319
25	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 80)	196,154				29,134
26	Cost of Capital Related (Sch. 5, Ln. 80)	27,152				4,033
27	Property Taxes (Sch. 5, Ln. 80)	1,313				195
28	CDPH Licensing Fees (Sch. 6, Ln. 80)	889				132
29	Professional Liability Insurance (Sch. 6, Ln. 80)	3,271				486
30	Quality Assurance Fees (Sch. 6, Ln. 80)	14,417				2,141
31	Caregiver Training (Sch. 6, Ln. 80)	0				0
32	Cost of Administration (Sch. 6, Ln. 80)	22,778				3,383
33	Total Physical Therapy Ancillary Service	\$ 281,588	\$ 510,558	0.551529	\$ 75,831	\$ 41,823

RESPIRATORY THERAPY						
34	Cost of Direct Care - Labor (Sch. 2, Ln. 81)	\$ 576,384				\$ 576,386
35	Cost of Indirect Care - Labor (Sch. 3, Ln. 81)	15,749				15,749
36	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 81)	20,048				20,049
37	Cost of Capital Related (Sch. 5, Ln. 81)	6,693				6,693
38	Property Taxes (Sch. 5, Ln. 81)	324				324
39	CDPH Licensing Fees (Sch. 6, Ln. 81)	2,291				2,291
40	Professional Liability Insurance (Sch. 6, Ln. 81)	8,431				8,431
41	Quality Assurance Fees (Sch. 6, Ln. 81)	37,159				37,159
42	Caregiver Training (Sch. 6, Ln. 81)	0				0
43	Cost of Administration (Sch. 6, Ln. 81)	58,711				58,711
44	Total Respiratory Ancillary Service	\$ 725,791	\$ 5,922,810	0.122542	\$ 5,922,810	\$ 725,793

SUMMARY OF TOTAL ALLOWABLE SUBACUTE CARE ANCILLARY COSTS

Provider Name:

COMMUNITY EXTENDED CARE HOSPITAL OF MONTCLAIR

Fiscal Period:

JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:

1851388458

OSHPD Facility Number:

206361350

LINE NO.	DESCRIPTION	ANCILLARY COSTS	TOTAL ANCILLARY CHARGES (Adjs 23 & 24)	RATIO COST/CHG	TOTAL SUBACUTE CARE ANCILLARY CHARGES (Adjs 25 & 26)	SUBACUTE CARE ANCILLARY COST *
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OCCUPATIONAL THERAPY

45	Cost of Direct Care - Labor (Sch. 2, Ln. 82)	\$ 0				\$ 0
46	Cost of Indirect Care - Labor (Sch. 3, Ln. 82)	8,789				1,339
47	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 82)	151,108				23,019
48	Cost of Capital Related (Sch. 5, Ln. 82)	13,171				2,006
49	Property Taxes (Sch. 5, Ln. 82)	637				97
50	CDPH Licensing Fees (Sch. 6, Ln. 82)	643				98
51	Professional Liability Insurance (Sch. 6, Ln. 82)	2,365				360
52	Quality Assurance Fees (Sch. 6, Ln. 82)	10,424				1,588
53	Caregiver Training (Sch. 6, Ln. 82)	0				0
54	Cost of Administration (Sch. 6, Ln. 82)	16,470				2,509
55	Total Occupational Therapy Ancillary Service	\$ 203,607	\$ 383,735	0.530593	\$ 58,457	\$ 31,017

SPEECH PATHOLOGY

56	Cost of Direct Care - Labor (Sch. 2, Ln. 83)	\$ 0				\$ 0
57	Cost of Indirect Care - Labor (Sch. 3, Ln. 83)	2,442				615
58	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 83)	92,490				23,305
59	Cost of Capital Related (Sch. 5, Ln. 83)	1,038				262
60	Property Taxes (Sch. 5, Ln. 83)	50				13
61	CDPH Licensing Fees (Sch. 6, Ln. 83)	355				90
62	Professional Liability Insurance (Sch. 6, Ln. 83)	1,307				329
63	Quality Assurance Fees (Sch. 6, Ln. 83)	5,762				1,452
64	Caregiver Training (Sch. 6, Ln. 83)	0				0
65	Cost of Administration (Sch. 6, Ln. 83)	9,104				2,294
66	Total Speech Pathology Ancillary Service	\$ 112,550	\$ 222,078	0.506803	\$ 55,958	\$ 28,360

PHARMACY

67	Cost of Direct Care - Labor (Sch. 2, Ln. 85)	\$ 0				\$ 0
68	Cost of Indirect Care - Labor (Sch. 3, Ln. 85)	9,958				0
69	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 85)	326,657				0
70	Cost of Capital Related (Sch. 5, Ln. 85)	6,851				0
71	Property Taxes (Sch. 5, Ln. 85)	331				0
72	CDPH Licensing Fees (Sch. 6, Ln. 85)	1,272				0
73	Professional Liability Insurance (Sch. 6, Ln. 85)	4,681				0
74	Quality Assurance Fees (Sch. 6, Ln. 85)	20,632				0
75	Caregiver Training (Sch. 6, Ln. 85)	0				0
76	Cost of Administration (Sch. 6, Ln. 85)	32,598				0
77	Total Pharmacy Ancillary Service	\$ 402,980	\$ 1,131,850	0.356037	\$ 0	\$ 0

LABORATORY

78	Cost of Direct Care - Labor (Sch. 2, Ln. 90)	\$ 0				\$ 0
79	Cost of Indirect Care - Labor (Sch. 3, Ln. 90)	729				439
80	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 90)	27,616				16,624
81	Cost of Capital Related (Sch. 5, Ln. 90)	310				187
82	Property Taxes (Sch. 5, Ln. 90)	15				9
83	CDPH Licensing Fees (Sch. 6, Ln. 90)	106				64
84	Professional Liability Insurance (Sch. 6, Ln. 90)	390				235
85	Quality Assurance Fees (Sch. 6, Ln. 90)	1,721				1,036
86	Caregiver Training (Sch. 6, Ln. 90)	0				0
87	Cost of Administration (Sch. 6, Ln. 90)	2,718				1,636
88	Total Laboratory Ancillary Service	\$ 33,606	\$ 57,382	0.585652	\$ 34,541	\$ 20,229

SUMMARY OF TOTAL ALLOWABLE SUBACUTE CARE ANCILLARY COSTS

Provider Name:
COMMUNITY EXTENDED CARE HOSPITAL OF MONTCLAIR

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1851388458

OSHPD Facility Number:
206361350

LINE NO.	DESCRIPTION	ANCILLARY COSTS	TOTAL ANCILLARY CHARGES (Adjs 23 & 24)	RATIO COST/CHG	TOTAL SUBACUTE CARE ANCILLARY CHARGES (Adjs 25 & 26)	SUBACUTE CARE ANCILLARY COST *
HOME HEALTH SERVICES						
89	Cost of Direct Care - Labor (Sch. 2, Ln. 95)	\$ 0				\$ 0
90	Cost of Indirect Care - Labor (Sch. 3, Ln. 95)	0				0
91	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 95)	0				0
92	Cost of Capital Related (Sch. 5, Ln. 95)	0				0
93	Property Taxes (Sch. 5, Ln. 95)	0				0
94	CDPH Licensing Fees (Sch. 6, Ln. 95)	0				0
95	Professional Liability Insurance (Sch. 6, Ln. 95)	0				0
96	Quality Assurance Fees (Sch. 6, Ln. 95)	0				0
97	Caregiver Training (Sch. 6, Ln. 95)	0				0
98	Cost of Administration (Sch. 6, Ln. 95)	0				0
99	Total Home Health Services Ancillary Service	\$ 0	\$ 0	0.000000	\$ 0	\$ 0

OTHER ANCILLARY SERVICES						
100	Cost of Direct Care - Labor (Sch. 2, Ln. 100)	\$ 0				\$ 0
101	Cost of Indirect Care - Labor (Sch. 3, Ln. 100)	775				191
102	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 100)	15,782				3,888
103	Cost of Capital Related (Sch. 5, Ln. 100)	1,035				255
104	Property Taxes (Sch. 5, Ln. 100)	50				12
105	CDPH Licensing Fees (Sch. 6, Ln. 100)	65				16
106	Professional Liability Insurance (Sch. 6, Ln. 100)	240				59
107	Quality Assurance Fees (Sch. 6, Ln. 100)	1,059				261
108	Caregiver Training (Sch. 6, Ln. 100)	0				0
109	Cost of Administration (Sch. 6, Ln. 100)	1,673				412
110	Total Other Ancillary Service	\$ 20,679	\$ 110,938	0.186398	\$ 27,334	\$ 5,095

SUBACUTE CARE ANCILLARY SERVICES						
111	Cost of Direct Care - Labor (Sch. 2, Ln. 101)					\$ 0
112	Cost of Indirect Care - Labor (Sch. 3, Ln. 101)					0
113	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 101)					0
114	Cost of Capital Related (Sch. 5, Ln. 101)					0
115	Property Taxes (Sch. 5, Ln. 101)					0
116	CDPH Licensing Fees (Sch. 6, Ln. 101)					0
117	Professional Liability Insurance (Sch. 6, Ln. 101)					0
118	Quality Assurance Fees (Sch. 6, Ln. 101)					0
119	Caregiver Training (Sch. 6, Ln. 101)					0
120	Cost of Administration (Sch. 6, Ln. 101)					0
121	Total Subacute Ancillary Service					\$ 0

TOTAL COST OF ANCILLARY SERVICES						
122	Cost of Direct Care - Labor					\$ 610,191
123	Cost of Indirect Care - Labor					32,862
124	Cost of Direct and Indirect Nonlabor					381,921
125	Cost of Capital Related					27,072
126	Property Taxes					1,309
127	CDPH Licensing Fees					3,898
128	Professional Liability Insurance					14,343
129	Quality Assurance Fees					63,213
130	Caregiver Training					0
131	Cost of Administration					99,877
132	Total Cost of Subacute Care Ancillary Services					\$ 1,234,685

* Total Ancillary Costs included in the rate.

(To Subacute Care Sch 1)

Provider Name							Fiscal Period		NPI		Adjustments
COMMUNITY EXTENDED CARE HOSPITAL OF MONTCLAIR							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012		1851388458		32
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>MEMORANDUM ADJUSTMENT</u>											
1	Not Reported			8	210		Grouping Health Insurance Costs To include Grouping 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	\$181,989	\$181,989	

Provider Name							Fiscal Period	NPI	Adjustments		
COMMUNITY EXTENDED CARE HOSPITAL OF MONTCLAIR							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1851388458	32		
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					
RECLASSIFICATIONS OF REPORTED COSTS											
2	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	\$806,551	(\$12,233)	\$794,318 *	
	10.5	167	4	8A-1	167	4	CDPH Licensing Fees To reclassify DPH licensing fees to agree with the provider's invoices. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	29,714	12,233	41,947	
3	10.5	035	4	8A-1	035	4	Leases and Rentals	\$771,118	\$13,672	\$784,790 *	
	10.5	125	4	8A-1	125	4	Subacute Care - Other - Nonlabor To reclassify lease expenses from the using cost centers to the Leases and Rentals cost center. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000(e) and 52501	467,961	(13,672)	454,289 *	
4	10.5	085	4	8A-1	085	4	Pharmacy - Other - Nonlabor	\$277,682	\$73,913	\$351,595 *	
	10.5	125	4	8A-1	125	4	Subacute Care - Other - Nonlabor To reclassify chargeable medical supplies costs for proper matching of revenue and expense. 42 CFR 413.5, 413.20, 413.24, 413.50 and 413.53 CMS Pub. 15-1, Sections 2102, 2202.4, 2206, 2300, 2302.6, 2304 and 2306	* 454,289	(73,913)	380,376 *	
5	10.5	035	4	8A-1	035	4	Leases and Rentals	* \$784,790	\$27,023	\$811,813	
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	294,301	(3,902)	290,399 *	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To reclassify lease expenses from the using cost centers to the Leases and Rentals cost center. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000(e) and 52501	* 794,318	(23,121)	771,197 *	

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	NPI	Adjustments		
COMMUNITY EXTENDED CARE HOSPITAL OF MONTCLAIR							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1851388458	32		
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					
RECLASSIFICATIONS OF REPORTED COSTS											
6	10.5	090	4	8A-1	090	4	Laboratory - Other - Nonlabor	\$14,128	\$13,316	\$27,444	
	10.5	100	4	8A-1	100	4	Other Ancillary Services - Other - Nonlabor	10,742	4,872	15,614 *	
	10.5	125	4	8A-1	125	4	Subacute Care - Other - Nonlabor	* 380,376	(18,188)	362,188 *	
							To reclassify laboratory and X-ray costs for proper matching of revenue and expense.				
							42 CFR 413.5, 413.20, 413.24, 413.50 and 413.53				
							CMS Pub. 15-1, Sections 2102, 2202.4, 2206, 2300, 2302.6, 2304 and 2306				
7	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	* \$290,399	(\$9,438)	\$280,961 *	
	10.5	125	4	8A-1	125	4	Subacute Care - Other - Nonlabor	* 362,188	(11,701)	350,487 *	
	10.5	077	4	8A-1	077	4	Specialized Support Surfaces	227,440	21,139	248,579 *	
							To reclassify the costs for electric high-low beds for proper cost determination.				
							CCR, Title 22, Section 51511(c)				

Provider Name							Fiscal Period	NPI		Adjustments	
COMMUNITY EXTENDED CARE HOSPITAL OF MONTCLAIR							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1851388458		32	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>ADJUSTMENTS TO REPORTED COSTS</u>											
8	10.5	085	4	8A-1	085	4	Pharmacy - Other - Nonlabor	*	\$351,595	(\$18,522)	\$333,073 *
	10.5	100	4	8A-1	100	4	Other Ancillary Services - Other - Nonlabor To reverse provider's adjustments due to lack of documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 W&I Code, Section 14124.2(b)	*	15,614	(383)	15,231
9	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To adjust DPH licensing fees to agree with expense applicable to the audit period. 42 CFR 413.5 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.1, 2304 and 2306	*	\$771,197	(\$5,883)	\$765,314 *
10	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	\$765,314	\$7,194	\$772,508 *
	10.5	168	4	8A-1	168	4	Professional Liability Insurance To adjust the reported liability insurance expenses to agree with the provider's documents. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304		162,327	(7,967)	154,360
11	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To eliminate legal expenses due to lack of documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 W&I Code, Section 14124.2(b)	*	\$772,508	(\$245,951)	\$526,557 *
12	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor To reconcile building service expenses to agree with the provider's general ledger. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304		\$445,956	\$390	\$446,346 *

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	NPI	Adjustments		
COMMUNITY EXTENDED CARE HOSPITAL OF MONTCLAIR							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1851388458	32		
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											
13	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor To eliminate expenses for assets or building improvements that should have been capitalized. 42 CFR 413.20 and 413.134 CMS Pub. 15-1, Sections 104.8, 108.1, 108.2 and 2300	*	\$446,346	(\$44,299)	\$402,047 *
14	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor To include depreciation expense on the assets or building improvements to be capitalized in conjunction with adjustment 13. 42 CFR 413.20 and 413.134 CMS Pub. 15-1, Sections 104.8, 108.1, 108.2 and 2300	*	\$402,047	\$4,430	\$406,477 *
15	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor To adjust depreciation expense to agree with the AHA Estimated Useful Lives of Depreciable Hospital Assets. 42 CFR 413.20, 413.24 and 413.134 CMS Pub. 15-1, Sections 102, 116, 120, 2300 and 2304	*	\$406,477	(\$14,291)	\$392,186 *
16	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor To eliminate patient television costs. 42 CFR 413.9(c)(3), 413.24 and 413.50 CMS Pub. 15-1, Sections 2106.1 and 2304	*	\$392,186	(\$32,150)	\$360,036
17	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To reconcile the reported expenses to agree with the provider's general ledger. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	\$526,557	\$9,971	\$536,528 *

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		NPI		Adjustments
COMMUNITY EXTENDED CARE HOSPITAL OF MONTCLAIR							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012		1851388458		32
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>ADJUSTMENTS TO REPORTED COSTS</u>											
18	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To eliminate rental costs for home office. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	\$536,528	(\$382)	\$536,146 *
19	10.5	060	4	8A-1	060	4	Laundry and Linen - Other - Nonlabor		\$94,924	(\$4,679)	\$90,245
	10.5	077	4	8A-1	077	4	Specialized Support Surfaces	*	248,579	(5,702)	242,877
	10.5	085	4	8A-1	085	4	Pharmacy - Other - Nonlabor	*	333,073	(10,133)	322,940
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	*	280,961	(8,356)	272,605
	10.5	125	4	8A-1	125	4	Subacute Care - Other - Nonlabor To eliminate profit factor from reported expenses from the related organization. 42 CFR 413.17, 413.134(h), 413.20 and 413.24 CMS Pub. 15-1, Sections 1000, 2300 and 2304	*	350,487	(19,486)	331,001
20	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To adjust reported home office costs to agree with the US Skilledserve Home Office Audit Report for fiscal period ended December 31, 2012. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304	*	\$536,146	(\$50,379)	\$485,767

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	NPI	Adjustments		
COMMUNITY EXTENDED CARE HOSPITAL OF MONTCLAIR							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1851388458	32		
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>ADJUSTMENT TO REPORTED STATISTICS</u>											
21	10.7	125	5	7	125		Subacute Care (Meals Served)	14,577	(912)	13,665	
	10.7	175	5	7	n/a		Total - Meals Served	116,394	(912)	115,482	
							To adjust meal served statistics to agree with the provider's patients' census.				
							42 CFR 413.24 and 413.50				
							CMS Pub. 15-1, Sections 2304 and 2306				

Provider Name							Fiscal Period	NPI	Adjustments	
COMMUNITY EXTENDED CARE HOSPITAL OF MONTCLAIR							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1851388458	32	
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>										
22	4.3	100	1	Subacute 1	48	Total Ventilator Days	7,528	(24)	7,504	
	4.3	115	1	Subacute 1	49	Total Nonventilator Days	4,961	24	4,985	
To reflect total subacute care patient days and to include total ventilator and nonventilator patient days in the subacute care schedule 1, lines 11, 48 and 49. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 Medi-Cal Adult Subacute Contract No. 04-03-70142										

Provider Name							Fiscal Period	NPI		Adjustments
COMMUNITY EXTENDED CARE HOSPITAL OF MONTCLAIR							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1851388458		32
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 TOTAL ANCILLARY CHARGES										
23	13	10	2	SA 2	11		Total Ancillary Charges - Patient Supplies	\$651,165	\$46	\$651,211 *
	13	35	2	SA2	110		Total Ancillary Charges - Other	110,174	764	110,938
							To reconcile the reported total charges to agree with the provider's Grouping Schedule. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			
24	13	10	2	SA 2	11		Total Ancillary Charges - Patient Supplies	* \$651,211	(\$2,500)	\$648,711
							To eliminate total enteral charges for SNF patients for proper matching of costs to charges. 42 CFR 413.5, 413.20, 413.24, 413.50 and 413.53 CMS Pub. 15-1, Sections 2102, 2202.4, 2206, 2300, 2302.6, 2304 and 2306			

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	NPI	Adjustments	
COMMUNITY EXTENDED CARE HOSPITAL OF MONTCLAIR							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1851388458	32	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>ADJUSTMENTS TO REPORTED TOTAL SUBACUTE ANCILLARY CHARGES</u>										
25	13	10	4	SA 2	11		Subacute Ancillary Charges - Patient Supplies To reconcile the reported total charges to agree with the provider's Grouping Schedule. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$838,540	(\$257,779)	\$580,761
26	13	20	4	SA 2	77		Subacute Ancillary Charges - Pharmacy To eliminate subacute pharmacy charges to exclude items not included in the routine rate. CCR, Title 22, Section 51511(c)	\$327,627	(\$327,627)	\$0

Provider Name							Fiscal Period	NPI		Adjustments
COMMUNITY EXTENDED CARE HOSPITAL OF MONTCLAIR							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1851388458		32
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 MEDI-CAL SETTLEMENT DATA										
27	4.1	5	2	1	15		Medi-Cal Days - Skilled Nursing Care	26,284	(52)	26,232
	4.3	100	2	Subacute 1	48		Total Medi-Cal Ventilator Days	6,851	(114)	6,737
	4.3	115	2	Subacute 1	49		Total Medi-Cal Nonventilator Days	4,452	81	4,533
	4.3	120	2	Subacute 1	44&50		Total Medi-Cal Subacute Care Patient Days	11,303	(33)	11,270
							To adjust reported Medi-Cal Nursing Facility days based on the following			
							Fiscal Intermediary Payment Data:			
							Service Period: January 01, 2012 through December 31, 2012			
							Payment Period: January 01, 2012 through September 30, 2013			
							Report Date: October 07, 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 51511			
28	Not Reported			1	16		Medi-Cal Managed Care Days - Skilled Nursing Care	0	44	44
							To include Medi-Cal Managed Care days to agree with the provider's patient census records.			
							42 CFR 413.20 and 413.50			
							CMS Pub. 15-1, Sections 2205 and 2304			

Provider Name							Fiscal Period		NPI		Adjustments
COMMUNITY EXTENDED CARE HOSPITAL OF MONTCLAIR							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012		1851388458		32
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>ADJUSTMENTS TO OTHER MATTERS</u>											
29	Not Reported			SA 1	48		Ventilator Equipment Costs To include ventilator equipment expenses in the audit report. 42 CFR 412.24 / CMS Pub. 15-1, Section 2304 Medi-Cal Subacute Care Contract No. 04-03-70142	\$0	\$111,643	\$111,643	
30	Not Reported			SA 1	41		Contracted Number of Adult Subacute Beds To adjust the number of licensed beds based to agree with the provider's Subacute contract. 42 CFR 413.20 and 413.24 / CCR, Title 22, Section 72201 CMS Pub. 15-1, Sections 2300 and 2304 Medi-Cal Subacute Care Contract No. 04-03-70142	0	40	40	
31	Not Reported				14	1	Medi-Cal Overpayment To recover outstanding Medi-Cal credit balances. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761 and 51458.1	\$0	\$1,172	\$1,172 *	
32	Not Reported				14	1	Medi-Cal Overpayment To recover Medi-Cal overpayments because the Share of Cost was not properly deducted from the amount billed. 42 CFR 413.5 and 413.20 CMS Pub. 15-1, Sections 2300 and 2409 CCR, Title 22, Sections 50786 and 51458.1	* \$1,172	\$227,535	\$228,707	

*Balance carried forward from prior/to subsequent adjustments