

**REPORT
ON THE
RATE SETTING AUDIT**

**SHEA REHABILITATION HEALTHCARE CENTER
WHITTIER, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1679657993**

**FISCAL PERIOD ENDED
DECEMBER 31, 2012**

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

**Section Chief: Maria Delgado
Audit Supervisor: Deborah Lee
Auditor: Min (Cherrie) Cheung**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

March 4, 2014

Damien Rapp, Administrator
Shea Rehabilitation Healthcare Center
7716 South Pickering Avenue
Whittier, CA 90602

SHEA REHABILITATION HEALTHCARE CENTER
NATIONAL PROVIDER IDENTIFIER (NPI): 1679657993
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 and patient days for the above fiscal period in accordance with Medi-Cal reimbursement principles.

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules
2. Audit adjustments that include a summary of the total due the State in the amount of \$5,137, 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.

Damien Rapp
Page 2

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

Damien Rapp
Page 3

Certified

cc: Zaid Pervaiz
Chief Financial Officer
Longwood Management Corporation
4032 Wilshire Boulevard, Suite 600
Los Angeles, CA 90010

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:

SHEA REHABILITATION HEALTHCARE CENTER

Fiscal Period:

JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:

1679657993

OSHPD Facility No.:

206190703

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	\$ 1,840,336	\$ 78.02
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 444,753	\$ 18.86
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 351,224	\$ 14.89
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 47,365	\$ 2.01
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 33,817	\$ 1.43
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 11,329	\$ 0.48
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 30,589	\$ 1.30
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 191,690	\$ 8.13
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 352,934	\$ 14.96
11	Cost of Routine Service/Audited Total Costs	\$ 3,532,950	\$ 3,304,036	\$ 140.07
12	Total Patient Days (Adj 31)	23,582	23,588	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 149.82	\$ 140.07	
14	Overpayments (Adj 40)	\$ 0	\$ (5,137)	
15	Medi-Cal Days (Adj 35)	19,618	19,387	
16	Medi-Cal Managed Care Days (Adj)		0	

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	\$ 2,919,158	\$ 232.77
32	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 280,074	\$ 22.33
33	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 728,687	\$ 58.10
34	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 36,107	\$ 2.88
35	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 25,779	\$ 2.06
36	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 16,634	\$ 1.33
37	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 44,910	\$ 3.58
38	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 281,437	\$ 22.44
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	\$ 518,175	\$ 41.32
41	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 4,980,831	\$ 4,850,962	\$ 386.81
42	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	12,536	12,541	
43	Cost Per Patient Day (Cost Divided by Days)	\$ 397.32	\$ 386.81	
44	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:

SHEA REHABILITATION HEALTHCARE CENTER

Fiscal Period:

JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:

1679657993

OSHPD Facility No.:

206190703

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	

**ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR**

Provider Name:
SHEA REHABILITATION HEALTHCARE CENTER

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

NPI:
1679657993

OSHPD Facility No.:
206190703

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	\$ 91,121	\$ 91,121		
160	Activities	92,389		\$ 92,389	
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	275,369	0	0	275,369
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	227,363	0	0	227,363
083	Speech Pathology	85,298	0	0	85,298
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	784,105	0	0	784,105
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
	ROUTINE SERVICES				
105	Skilled Nursing Care	1,760,755	39,516	40,065	1,840,336 *
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	1,907,022	51,605	52,324	2,010,951 *
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	\$ 5,223,422	\$ 91,121	\$ 92,389	\$ 5,223,422

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
SHEA REHABILITATION HEALTHCARE CENTER

NPI:
1679657993

OSHPD Facility Number:
206190703

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops	Hskpng	Laundry	Dietary	Soc Srvs	Activities	Inserv. Ed	Accumulated Costs	Admin	Medical Records	Total
			005	010	060	065	155	160	170		165	166	
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 74,614	\$ 74,614										
010	Housekeeping	169,907	61	\$ 169,968									
060	Laundry and Linen	77,199	3,780	8,617	\$ 89,596								
065	Dietary	262,724	4,997	11,393	0	\$ 279,114							
155	Social Services	N/A	294	671	0	0	\$ 965						
160	Activities	N/A	1,431	3,262	0	0	0	\$ 4,692					
165	Administration	N/A	8,899	20,287	0	0	0	0		\$ 29,186	\$ 29,186		
166	Medical Records	87,192	2,166	4,939	0	0	0	0		94,297		\$ 94,297	
170	Inservice Education - Nursing	73,113	213	486	0	0	0	0	\$ 73,812				
ANCILLARY SERVICES													
075	Patient Supplies		999	2,279	0	0	0	0	0	3,278	350	1,132	\$ 4,760
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		1,055	2,406	0	0	0	0	0	3,461	1,162	3,753	8,376
081	Respiratory Therapy		71	162	0	0	0	0	0	233	3	8	244
082	Occupational Therapy		893	2,036	0	0	0	0	0	2,929	960	3,101	6,990
083	Speech Pathology		335	763	0	0	0	0	0	1,098	360	1,164	2,622
085	Pharmacy		203	463	0	0	0	0	0	666	330	1,067	2,063
090	Laboratory		0	0	0	0	0	0	0	0	67	218	285
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	54	175	229
101	Subacute Care Ancillary Services		0	0	0	0	0	0	0	0	3,201	10,341	13,542
102	Subacute Care - Pediatric Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES													
105	Skilled Nursing Care		28,959	66,021	59,081	210,511	419	2,035	32,009	399,035	10,806	34,913	444,753 *
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		19,903	45,375	30,514	68,603	547	2,657	41,803	209,402	11,874	38,365	259,641 *
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		355	810	0	0	0	0	0	1,165	19	61	1,245
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 744,749	\$ 74,614	\$ 169,968	\$ 89,596	\$ 279,114	\$ 965	\$ 4,692	\$ 73,812	\$ 621,266	\$ 29,186	\$ 94,297	\$ 744,749

* (To Schedule 1)

**ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR**

Provider Name:
SHEA REHABILITATION HEALTHCARE CENTER

NPI:
1679657993

OSHPD Facility Number:
206190703

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 Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 216,708	\$ 216,708										
010	Housekeeping	39,769	177	\$ 39,946									
060	Laundry and Linen	29,452	10,978	2,025	\$ 42,455								
065	Dietary	124,953	14,514	2,678	0	\$ 142,145							
155	Social Services	0	855	158	0	0	\$ 1,012						
160	Activities	6,888	4,155	767	0	0	0	\$ 11,810					
165	Administration	N/A	25,845	4,768	0	0	0	0		\$ 30,613	\$ 30,613		
166	Medical Records	5,757	6,292	1,161	0	0	0	0		13,210		\$ 13,210	
170	Inservice Education - Nursing	0	619	114	0	0	0	0	\$ 733				
ANCILLARY SERVICES													
075	Patient Supplies	77,077	2,903	536	0	0	0	0	0	80,515	367	159	\$ 81,041
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	0	3,065	565	0	0	0	0	0	3,630	1,218	526	5,375
081	Respiratory Therapy	0	206	38	0	0	0	0	0	244	3	1	248
082	Occupational Therapy	0	2,593	478	0	0	0	0	0	3,072	1,007	434	4,513
083	Speech Pathology	0	973	179	0	0	0	0	0	1,152	378	163	1,693
085	Pharmacy	79,169	589	109	0	0	0	0	0	79,867	347	150	80,363
090	Laboratory	16,502	0	0	0	0	0	0	0	16,502	71	30	16,603
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	13,236	0	0	0	0	0	0	0	13,236	57	24	13,317
101	Subacute Care Ancillary Services	0	0	0	0	0	0	0	0	0	3,357	1,449	4,806
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES													
105	Skilled Nursing Care	94,294	84,108	15,516	27,996	107,207	439	5,121	318	334,999	11,334	4,891	351,224 *
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	515,578	57,805	10,664	14,459	34,938	573	6,688	415	641,121	12,455	5,374	658,950 *
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	1,535	1,031	190	0	0	0	0	0	2,757	20	9	2,785
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,220,918	\$ 216,708	\$ 39,946	\$ 42,455	\$ 142,145	\$ 1,012	\$ 11,810	\$ 733	\$ 1,177,095	\$ 30,613	\$ 13,210	\$ 1,220,918

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:

SHEA REHABILITATION HEALTHCARE CENTER

Fiscal Period:

JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:

1679657993

OSHPD Facility Number:

206190703

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)	\$ 87,934	58%							
	Property Tax (line 40)	62,782	42%	\$ 150,716						
005	Plant Operations and Maintenance			1,942	\$ 1,942					
010	Housekeeping			121	2	\$ 123				
060	Laundry and Linen			7,536	98	6	\$ 7,641			
065	Dietary			9,964	130	8	0	\$ 10,102		
155	Social Services			587	8	0	0	0	\$ 595	
160	Activities			2,853	37	2	0	0	0	\$ 2,892
165	Administration			17,743	232	15	0	0	0	0
166	Medical Records			4,319	56	4	0	0	0	0
170	Inservice Education - Nursing			425	6	0	0	0	0	0
	ANCILLARY SERVICES									
075	Patient Supplies			1,993	26	2	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			2,104	27	2	0	0	0	0
081	Respiratory Therapy			142	2	0	0	0	0	0
082	Occupational Therapy			1,780	23	1	0	0	0	0
083	Speech Pathology			668	9	1	0	0	0	0
085	Pharmacy			405	5	0	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
	ROUTINE SERVICES									
105	Skilled Nursing Care			57,741	754	48	5,039	7,619	258	1,254
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			39,684	518	33	2,602	2,483	337	1,638
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			708	9	1	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 150,716	100%	\$ 150,716	\$ 1,942	\$ 123	\$ 7,641	\$ 10,102	\$ 595	\$ 2,892

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
SHEA REHABILITATION HEALTHCARE CENTER

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

NPI:
1679657993

OSHPD Facility Number:
206190703

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 58% Of Total	Property Tax 42% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 87,934	58%							
	Property Tax (line 40)	62,782	42%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 17,990	\$ 17,990				
166	Medical Records				4,379		\$ 4,379			
170	Inservice Education - Nursing			\$ 431						
	ANCILLARY SERVICES									
075	Patient Supplies			0	2,020	216	53	\$ 2,289	\$ 1,335	\$ 953
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	2,133	716	174	3,024	1,764	1,260
081	Respiratory Therapy			0	144	2	0	146	85	61
082	Occupational Therapy			0	1,805	592	144	2,541	1,482	1,058
083	Speech Pathology			0	677	222	54	953	556	397
085	Pharmacy			0	410	204	50	663	387	276
090	Laboratory			0	0	42	10	52	30	22
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	33	8	41	24	17
101	Subacute Care Ancillary Services			0	0	1,973	480	2,453	1,431	1,022
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
	ROUTINE SERVICES									
105	Skilled Nursing Care			187	72,900	6,660	1,621	81,182	47,365	33,817
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			244	47,540	7,319	1,782	56,640	33,046	23,594
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	718	12	3	732	427	305
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 150,716	100%	\$ 431	\$ 128,347	\$ 17,990	\$ 4,379	\$ 150,716	\$ 87,934	\$ 62,782

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
SHEA REHABILITATION HEALTHCARE CENTER

NPI:
1679657993

OSHPD Facility Number:
206190703

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. 60% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 5% of Total	Quality Assur. Fees 33% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 3,636												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	949,620												
	Total Costs Allocable as Administration	953,256	60%											
167	CDPH Licensing Fees	30,600	2%											
168	Professional Liability Insurance	82,619	5%											
169	Quality Assurance Fees	517,743	33%											
174	Caregiver Training	0	0%											
	Total	1,584,218	100%						\$ 1,584,218					
ANCILLARY SERVICES														
075	Patient Supplies			\$ 0	\$ 3,278	\$ 80,515	\$ 2,020	\$ 85,814	19,013	\$ 11,441	\$ 367	\$ 992	\$ 6,214	\$ 0
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			275,369	3,461	3,630	2,133	284,594	63,056	37,942	1,218	3,288	20,608	0
081	Respiratory Therapy			0	233	244	144	621	138	83	3	7	45	0
082	Occupational Therapy			227,363	2,929	3,072	1,805	235,168	52,105	31,353	1,006	2,717	17,029	0
083	Speech Pathology			85,298	1,098	1,152	677	88,225	19,548	11,762	378	1,019	6,388	0
085	Pharmacy			0	666	79,867	410	80,943	17,934	10,791	346	935	5,861	0
090	Laboratory			0	0	16,502	0	16,502	3,656	2,200	71	191	1,195	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	13,236	0	13,236	2,933	1,765	57	153	958	0
101	Subacute Care Ancillary Services			784,105	0	0	0	784,105	173,730	104,537	3,356	9,060	56,777	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES														
105	Skilled Nursing Care			1,840,336	399,035	334,999	72,900	2,647,269	586,542	352,934	11,329	30,589	191,690	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			2,010,951	209,402	641,121	47,540	2,909,014	644,535	387,830	12,450	33,613	210,643	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	1,165	2,757	718	4,639	1,028	619	20	54	336	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 1,584,218		\$ 5,223,422	\$ 621,266	\$ 1,177,095	\$ 128,347	\$ 7,150,130	\$ 1,584,218					
	Total Administrative Costs							\$ 1,584,218		\$ 953,256	\$ 30,600	\$ 82,619	\$ 517,743	\$ 0
	Unit Cost Multiplier							0.22156492						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 123,483	\$ 43,823	\$ 22,369	\$ 189,675							
	TOTAL FACILITY COSTS							\$ 8,924,023						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
SHEA REHABILITATION HEALTHCARE CENTER

NPI:
1679657993

OSHPD Facility Number:
206190703

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 28)	Plant Ops (SQ FT) 5 (Adj 28)	Hskpng (SQ FT) 10 (Adj 28)	Laundry (LBS) 60 (Adj 29)	Dietary (MEALS) 65 (Adj 30)	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	192									
010	Housekeeping	12	12								
060	Laundry and Linen	745	745	745							
065	Dietary	985	985	985							
155	Social Services	58	58	58							
160	Activities	282	282	282							
165	Administration	1,754	1,754	1,754							
166	Medical Records	427	427	427							
170	Inservice Education - Nursing	42	42	42							
	ANCILLARY SERVICES										
075	Patient Supplies	197	197	197						85,814	85,814
077	Specialized Support Surfaces									0	0
080	Physical Therapy	208	208	208						284,594	284,594
081	Respiratory Therapy	14	14	14						621	621
082	Occupational Therapy	176	176	176						235,168	235,168
083	Speech Pathology	66	66	66						88,225	88,225
085	Pharmacy	40	40	40						80,943	80,943
090	Laboratory									16,502	16,502
095	Home Health Services									0	0
100	Other Ancillary Services	0	0	0						13,236	13,236
101	Subacute Care Ancillary Services									784,105	784,105
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	5,708	5,708	5,708	231,550	69,465	1,855,049	1,855,049	1,855,049	2,647,269	2,647,269
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	3,923	3,923	3,923	119,590	22,638	2,422,600	2,422,600	2,422,600	2,909,014	2,909,014
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	70	70	70						4,639	4,639
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	14,899	14,707	14,695	351,140	92,103	4,277,649	4,277,649	4,277,649	7,150,130	7,150,130
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 91,121 0.021301654	\$ 92,389 0.021598079			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 74,614 5.07336642	\$ 169,968 11.56637498	\$ 89,596 0.25515637	\$ 279,114 3.03045661	\$ 965 0.00022562	\$ 4,692 0.00109696	\$ 73,812 0.01725524	\$ 29,186 0.00408190	\$ 94,297 0.01318818
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 216,708 14.73502414	\$ 39,946 2.71832734	\$ 42,455 0.12090547	\$ 142,145 1.54332162	\$ 1,012 0.00023665	\$ 11,810 0.00276083	\$ 733 0.00017137	\$ 30,613 0.00428149	\$ 13,210 0.00184746
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 150,716 10.11584670	\$ 1,942 0.13206246	\$ 123 0.00836849	\$ 7,641 0.02176034	\$ 10,102 0.10968626	\$ 595 0.00013906	\$ 2,892 0.00067614	\$ 431 0.00010070	\$ 17,990 0.00251597	\$ 4,379 0.00061250

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
SHEA REHABILITATION HEALTHCARE CENTER

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

NPI:
1679657993

OSHPD Facility Number:
206190703

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	\$ 116,637	\$ (54,839)	\$ 61,798	(Sch 3)
005	.20-.39	Fringe Benefits	6200	12,816	0	12,816	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	248,021	(31,313)	216,708	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 377,474	\$ (86,152)	\$ 291,322	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 140,723	\$ 0	\$ 140,723	(Sch 3)
010	.20-.39	Fringe Benefits	6300	29,184	0	29,184	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	39,769	0	39,769	(Sch 4)
010		Housekeeping - Total	6300	\$ 209,676	\$ 0	\$ 209,676	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	989	0	989	(Sch 5)
025		Depreciation: Equipment	7140	9,233	0	9,233	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	53,506	23,044	76,550	(Sch 5)
040		Property Taxes	7300	62,782	0	62,782	(Sch 5)
045		Property Insurance	7400	3,636	0	3,636	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500	1,162	0	1,162	(Sch 5)
055		Interest - Other	7600		0	0	(Sch 6)
057		Subtotal 005 - 055		\$ 718,458	\$ (63,108)	\$ 655,350	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 58,727	\$ 0	\$ 58,727	(Sch 3)
060	.20-.39	Fringe Benefits	6400	12,179	0	12,179	(Sch 3)
060	.79	Agency Staff	6400	6,293	0	6,293	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	29,452	0	29,452	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 106,651	\$ 0	\$ 106,651	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 233,785	\$ (16,187)	\$ 217,598	(Sch 3)
065	.20-.39	Fringe Benefits	6500	45,126	0	45,126	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	124,953	0	124,953	(Sch 4)
065		Dietary - Total	6500	\$ 403,864	\$ (16,187)	\$ 387,677	
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	70,552	6,525	77,077	(Sch 4)
075		Patient Supplies - Total	8100	\$ 70,552	\$ 6,525	\$ 77,077	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	\$	\$ 0	\$ 0	N/A
077	.20-.39	Fringe Benefits	8150		0	0	N/A
077	.79	Agency Staff	8150		0	0	N/A
077	.40-.99	Other - Nonlabor	8150		0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
SHEA REHABILITATION HEALTHCARE CENTER

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

NPI:
1679657993

OSHPD Facility Number:
206190703

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	275,369	0	275,369	(Sch 2)
080	.40-.99	Other - Nonlabor	8200		0	0	(Sch 4)
080		Physical Therapy - Total	8200	\$ 275,369	\$ 0	\$ 275,369	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$	\$ 0	\$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220		0	0	(Sch 2)
081	.79	Agency Staff	8220		0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220		0	0	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$	\$ 0	\$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250		0	0	(Sch 2)
082	.79	Agency Staff	8250	227,363	0	227,363	(Sch 2)
082	.40-.99	Other - Nonlabor	8250		0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 227,363	\$ 0	\$ 227,363	
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	85,298	0	85,298	(Sch 2)
083	.40-.99	Other - Nonlabor	8280		0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 85,298	\$ 0	\$ 85,298	
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	65,647	13,522	79,169	(Sch 4)
085		Pharmacy - Total	8300	\$ 65,647	\$ 13,522	\$ 79,169	
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	16,502	0	16,502	(Sch 4)
090		Laboratory - Total	8400	\$ 16,502	\$ 0	\$ 16,502	
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	13,236	0	13,236	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 13,236	\$ 0	\$ 13,236	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:

SHEA REHABILITATION HEALTHCARE CENTER

Fiscal Period:

JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:

1679657993

OSHPD Facility Number:

206190703

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	\$ 649,425	\$ 0	\$ 649,425	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900	134,680	0	134,680	(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	\$ 784,105	\$ 0	\$ 784,105	
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		\$ 1,538,072	\$ 20,047	\$ 1,558,119	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,546,796	\$ (81,311)	\$ 1,465,485	(Sch 2)
105	.20-.39	Fringe Benefits	6110	309,785	(14,515)	295,270	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	139,769	(45,475)	94,294	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 1,996,350	\$ (141,301)	\$ 1,855,049	
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	\$ 1,579,467	\$ 0	\$ 1,579,467	(Sch 2)
125	.20-.39	Fringe Benefits	6150	327,555	0	327,555	(Sch 2)
125	.49	Agency Staff	6150		0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150	569,475	(53,897)	515,578	(Sch 4)
125		Subacute Care - Total	6150	\$ 2,476,497	\$ (53,897)	\$ 2,422,600	
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:
SHEA REHABILITATION HEALTHCARE CENTER

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

NPI:
1679657993

OSHPD Facility Number:
206190703

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	1,535	0	1,535 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 1,535	\$ 0	\$ 1,535
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		\$ 4,474,382	\$ (195,198)	\$ 4,279,184
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 75,470	\$ 0	\$ 75,470 (Sch 2)
155	.20-.39	Fringe Benefits	6600	15,651	0	15,651 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600		0	0 (Sch 4)
155		Social Services - Total	6600	\$ 91,121	\$ 0	\$ 91,121

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:

SHEA REHABILITATION HEALTHCARE CENTER

Fiscal Period:

JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:

1679657993

OSHPD Facility Number:

206190703

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	\$ 76,520	\$ 0	\$ 76,520	(Sch 2)
160	.20-.39	Fringe Benefits	6700	15,869	0	15,869	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	6,888	0	6,888	(Sch 4)
160		Activities - Total	6700	\$ 99,277	\$ 0	\$ 99,277	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 379,095	\$ (64,725)	\$ 314,370	(Sch 6)
165	.20-.39	Fringe Benefits	6900	59,326	14,515	73,841	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	578,375	(16,966)	561,409	(Sch 6)
165		Administration - Total	6900	\$ 1,016,796	\$ (67,176)	\$ 949,620	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 72,216	\$ 0	\$ 72,216	(Sch 3)
166	.20-.39	Fringe Benefits	6900	14,976	0	14,976	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	5,757	0	5,757	(Sch 4)
166		Medical Records - Total	6900	\$ 92,949	\$ 0	\$ 92,949	
167		CDPH Licensing Fees	6900	\$ 30,600	\$ 0	\$ 30,600	(Sch 6)
168		Professional Liability Insurance	6900	\$ 89,209	\$ (6,590)	\$ 82,619	(Sch 6)
169		Quality Assurance Fees	6900	\$ 517,743	\$ 0	\$ 517,743	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 60,555	\$ 0	\$ 60,555	(Sch 3)
170	.20-.39	Fringe Benefits	6800	12,558	0	12,558	(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	\$ 73,113	\$ 0	\$ 73,113	
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		\$ 2,010,808	\$ (73,766)	\$ 1,937,042	
200		Total		\$ 9,252,235	\$ (328,212)	\$ 8,924,023	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 86,175	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name:
SHEA REHABILITATION HEALTHCARE CENTER

NPI:
1679657993

OSHPD Facility Number:
206190703

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

Line No.	Sub No.	AUDIT ADJ 18	AUDIT ADJ 19	AUDIT ADJ 20	AUDIT ADJ 21	AUDIT ADJ 22	AUDIT ADJ 23	AUDIT ADJ 24	AUDIT ADJ 26	AUDIT ADJ
005	1									
005	2									
005	3									
005	4									
010	1									
010	2									
010	3									
010	4									
015	4									
020	4									
025	4									
030	4									
035	4									
040	4									
045	4									
050	4									
055	4									
060	1									
060	2									
060	3									
060	4									
065	1									
065	2									
065	3									
065	4									
070	4									
075	1									
075	2									
075	3									
075	4									
077	1									
077	2									
077	3									
077	4									
080	1									
080	2									
080	3									
080	4									
081	1									
081	2									
081	3									
081	4									
082	1									
082	2									
082	3									
082	4									
083	1									
083	2									
083	3									

(386)

(8,265)

SUMMARY OF AUDITED SUBACUTE CARE COSTS AND INFORMATION

Provider Name:
SHEA REHABILITATION HEALTHCARE CENTER

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

NPI:
1679657993

OSHPD Facility No:
206190703

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	\$ 2,010,951	\$ 160.35
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 125)	\$ N/A	\$ 259,641	\$ 20.70
3	Cost of Direct and Indirect NonLabor (Sch. 4, Ln. 125)	\$ N/A	\$ 658,950	\$ 52.54
4	Cost of Capital Related (Sch. 5, Ln. 125)	\$ N/A	\$ 33,046	\$ 2.64
5	Property Taxes (Sch. 5, Ln. 125)	\$ N/A	\$ 23,594	\$ 1.88
6	CDPH Licensing Fees (Sch. 6, Ln. 125)	\$ N/A	\$ 12,450	\$ 0.99
7	Professional Liability Insurance (Sch. 6, Ln. 125)	\$ N/A	\$ 33,613	\$ 2.68
8	Quality Assurance Fees (Sch. 6, Ln. 125)	\$ N/A	\$ 210,643	\$ 16.80
9	Caregiver Training (Sch. 6, Ln. 125)	\$ N/A	\$ 0	\$ 0.00
10	Cost of Administration (Sch. 6, Ln. 125)	\$ N/A	\$ 387,830	\$ 30.92
11	Cost of Routine Service/Audited Total Routine Costs	\$ 4,695,532	\$ 3,630,718	\$ 289.51
12	Routine Cost Per Patient Day (Routine Cost Divided by Days)	\$ 374.56	\$ 289.51	

SUBACUTE CARE ANCILLARY

13	Cost of Direct Care - Labor (Subacute Care Sch. 2, Ln. 122)	\$ N/A	\$ 908,208	\$ 72.42
14	Cost of Indirect Care - Labor (Subacute Care Sch. 2, Ln. 123)	\$ N/A	\$ 20,433	\$ 1.63
15	Cost of Direct and Indirect Nonlabor (Subacute Care Sch. 2, Ln. 124)	\$ N/A	\$ 69,737	\$ 5.56
16	Cost of Capital Related (Subacute Care Sch. 2, Ln. 125)	\$ N/A	\$ 3,061	\$ 0.24
17	Property Taxes (Subacute Care Sch. 2, Ln. 126)	\$ N/A	\$ 2,185	\$ 0.17
18	CDPH Licensing Fees (Subacute Care Sch. 2, Ln. 127)	\$ N/A	\$ 4,184	\$ 0.33
19	Professional Liability Insurance (Subacute Care Sch. 2, Ln. 128)	\$ N/A	\$ 11,297	\$ 0.90
20	Quality Assurance Fees (Subacute Care Sch. 2, Ln. 129)	\$ N/A	\$ 70,795	\$ 5.65
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	\$ 130,345	\$ 10.39
23	Cost of Ancillary Service/Audited Total Ancillary Costs	\$ 285,299	\$ 1,220,244	\$ 97.30
24	Ancillary Cost Per Patient Day (Ancillary Cost Divided by Days)	\$ 22.76	\$ 97.30	

SUBACUTE CARE TOTAL

25	Cost of Direct Care - Labor (Line 1 + Line 13)	\$ N/A	\$ 2,919,158	\$ 232.77
26	Cost of Indirect Care - Labor (Line 2 + Line 14)	\$ N/A	\$ 280,074	\$ 22.33
27	Cost of Direct and Indirect Nonlabor (Line 3 + Line 15)	\$ N/A	\$ 728,687	\$ 58.10
28	Cost of Capital Related (Line 4 + Line 16)	\$ N/A	\$ 36,107	\$ 2.88
29	Property Taxes (Line 5 + Line 17)	\$ N/A	\$ 25,779	\$ 2.06
30	CDPH Licensing Fees (Line 6 + Line 18)	\$ N/A	\$ 16,634	\$ 1.33
31	Professional Liability Insurance (Line 7 + Line 19)	\$ N/A	\$ 44,910	\$ 3.58
32	Quality Assurance Fees (Line 8 + Line 20)	\$ N/A	\$ 281,437	\$ 22.44
33	Caregiver Training (Line 9 + Line 21)	\$ N/A	\$ 0	\$ 0.00
34	Cost of Administration (Line 10 + Line 22)	\$ N/A	\$ 518,175	\$ 41.32
35	Total Cost of Subacute Service (Line 11 + Line 23)	\$ 4,980,831	\$ 4,850,962	\$ 386.81
36	Total Patient Days (Adj 32)	12,536	12,541	
37	Total Cost Per Patient Day (Total Cost Divided by Days)	\$ 397.32	\$ 386.81	
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 39)		37	
42	Total Licensed Nursing Facility Beds (Adj)	105	105	
43	Total Licensed Capacity (All levels) (Adj)	105	105	
44	Total Medi-Cal Subacute Care Patient Days (Adj 35)	11,411	11,317	

CAPITAL RELATED COST

45	Direct Capital Related Cost (Adj)	\$ N/A	\$ 0	
46	Indirect Capital Related Cost (Line 28)	\$ N/A	\$ 36,107	
47	Total Capital Related Cost (Line 45 + Line 46)	\$ 0	\$ 36,107	

VENTILATOR / NONVENTILATOR

	AUDITED COSTS (Adj 25)	AUDITED TOTAL DAYS (Adj 33)	AUDITED MEDI-CAL DAYS (Adj 34)
48	Ventilator (Equipment Cost Only)	\$ 20,082	4,115
49	Nonventilator	\$ N/A	8,426
50	TOTAL	\$ N/A	12,541

SUMMARY OF TOTAL ALLOWABLE SUBACUTE CARE ANCILLARY COSTS

Provider Name:
SHEA REHABILITATION HEALTHCARE CENTER

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

NPI:
1679657993

OSHPD Facility Number:
206190703

LINE NO.	DESCRIPTION	ANCILLARY COSTS	TOTAL ANCILLARY CHARGES (Adj 36)	RATIO COST/CHG	TOTAL SUBACUTE CARE ANCILLARY CHARGES (Adj 37,38)	SUBACUTE CARE ANCILLARY COST *
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PATIENT SUPPLIES

1	Cost of Direct Care - Labor (Sch. 2, Ln. 75)	\$ 0				\$ 0
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 75)	4,760				2,854
3	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 75)	81,041				48,588
4	Cost of Capital Related (Sch. 5, Ln. 75)	1,335				801
5	Property Taxes (Sch. 5, Ln. 75)	953				572
6	CDPH Licensing Fees (Sch. 6, Ln. 75)	367				220
7	Professional Liability Insurance (Sch. 6, Ln. 75)	992				594
8	Quality Assurance Fees (Sch. 6, Ln. 75)	6,214				3,725
9	Caregiver Training (Sch. 6, Ln. 75)	0				0
10	Cost of Administration (Sch. 6, Ln. 75)	11,441				6,859
11	Total Patient Supplies Ancillary Service	\$ 107,104	\$ 264,162	0.405447	\$ 158,379	\$ 64,214

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)	0				0
14	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 77)	0				0
15	Cost of Capital Related (Sch. 5, Ln. 77)	0				0
16	Property Taxes (Sch. 5, Ln. 77)	0				0
17	CDPH Licensing Fees (Sch. 6, Ln. 77)	0				0
18	Professional Liability Insurance (Sch. 6, Ln. 77)	0				0
19	Quality Assurance Fees (Sch. 6, Ln. 77)	0				0
20	Caregiver Training (Sch. 6, Ln. 77)	0				0
21	Cost of Administration (Sch. 6, Ln. 77)	0				0
22	Total Specialized Support Surfaces Ancillary Service	\$ 0	\$ 0	0.000000	\$ 0	\$ 0

PHYSICAL THERAPY

23	Cost of Direct Care - Labor (Sch. 2, Ln. 80)	\$ 275,369				\$ 49,636
24	Cost of Indirect Care - Labor (Sch. 3, Ln. 80)	8,376				1,510
25	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 80)	5,375				969
26	Cost of Capital Related (Sch. 5, Ln. 80)	1,764				318
27	Property Taxes (Sch. 5, Ln. 80)	1,260				227
28	CDPH Licensing Fees (Sch. 6, Ln. 80)	1,218				220
29	Professional Liability Insurance (Sch. 6, Ln. 80)	3,288				593
30	Quality Assurance Fees (Sch. 6, Ln. 80)	20,608				3,715
31	Caregiver Training (Sch. 6, Ln. 80)	0				0
32	Cost of Administration (Sch. 6, Ln. 80)	37,942				6,839
33	Total Physical Therapy Ancillary Service	\$ 355,199	\$ 867,422	0.409488	\$ 156,356	\$ 64,026

RESPIRATORY THERAPY

34	Cost of Direct Care - Labor (Sch. 2, Ln. 81)	\$ 0				\$ 0
35	Cost of Indirect Care - Labor (Sch. 3, Ln. 81)	244				0
36	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 81)	248				0
37	Cost of Capital Related (Sch. 5, Ln. 81)	85				0
38	Property Taxes (Sch. 5, Ln. 81)	61				0
39	CDPH Licensing Fees (Sch. 6, Ln. 81)	3				0
40	Professional Liability Insurance (Sch. 6, Ln. 81)	7				0
41	Quality Assurance Fees (Sch. 6, Ln. 81)	45				0
42	Caregiver Training (Sch. 6, Ln. 81)	0				0
43	Cost of Administration (Sch. 6, Ln. 81)	83				0
44	Total Respiratory Ancillary Service	\$ 775	\$ 0	0.000000	\$ 0	\$ 0

SUMMARY OF TOTAL ALLOWABLE SUBACUTE CARE ANCILLARY COSTS

Provider Name:
SHEA REHABILITATION HEALTHCARE CENTER

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

NPI:
1679657993

OSHPD Facility Number:
206190703

LINE NO.	DESCRIPTION	ANCILLARY COSTS	TOTAL ANCILLARY CHARGES (Adj 36)	RATIO COST/CHG	TOTAL SUBACUTE CARE ANCILLARY CHARGES (Adj 37,38)	SUBACUTE CARE ANCILLARY COST *
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OCCUPATIONAL THERAPY

45	Cost of Direct Care - Labor (Sch. 2, Ln. 82)	\$ 227,363				\$ 47,713
46	Cost of Indirect Care - Labor (Sch. 3, Ln. 82)	6,990				1,467
47	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 82)	4,513				947
48	Cost of Capital Related (Sch. 5, Ln. 82)	1,482				311
49	Property Taxes (Sch. 5, Ln. 82)	1,058				222
50	CDPH Licensing Fees (Sch. 6, Ln. 82)	1,006				211
51	Professional Liability Insurance (Sch. 6, Ln. 82)	2,717				570
52	Quality Assurance Fees (Sch. 6, Ln. 82)	17,029				3,573
53	Caregiver Training (Sch. 6, Ln. 82)	0				0
54	Cost of Administration (Sch. 6, Ln. 82)	31,353				6,579
55	Total Occupational Therapy Ancillary Service	\$ 293,512	\$ 736,256	0.398655	\$ 154,505	\$ 61,594

SPEECH PATHOLOGY

56	Cost of Direct Care - Labor (Sch. 2, Ln. 83)	\$ 85,298				\$ 26,754
57	Cost of Indirect Care - Labor (Sch. 3, Ln. 83)	2,622				822
58	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 83)	1,693				531
59	Cost of Capital Related (Sch. 5, Ln. 83)	556				174
60	Property Taxes (Sch. 5, Ln. 83)	397				125
61	CDPH Licensing Fees (Sch. 6, Ln. 83)	378				118
62	Professional Liability Insurance (Sch. 6, Ln. 83)	1,019				320
63	Quality Assurance Fees (Sch. 6, Ln. 83)	6,388				2,004
64	Caregiver Training (Sch. 6, Ln. 83)	0				0
65	Cost of Administration (Sch. 6, Ln. 83)	11,762				3,689
66	Total Speech Pathology Ancillary Service	\$ 110,113	\$ 277,420	0.396918	\$ 87,012	\$ 34,537

PHARMACY

67	Cost of Direct Care - Labor (Sch. 2, Ln. 85)	\$ 0				\$ 0
68	Cost of Indirect Care - Labor (Sch. 3, Ln. 85)	2,063				0
69	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 85)	80,363				0
70	Cost of Capital Related (Sch. 5, Ln. 85)	387				0
71	Property Taxes (Sch. 5, Ln. 85)	276				0
72	CDPH Licensing Fees (Sch. 6, Ln. 85)	346				0
73	Professional Liability Insurance (Sch. 6, Ln. 85)	935				0
74	Quality Assurance Fees (Sch. 6, Ln. 85)	5,861				0
75	Caregiver Training (Sch. 6, Ln. 85)	0				0
76	Cost of Administration (Sch. 6, Ln. 85)	10,791				0
77	Total Pharmacy Ancillary Service	\$ 101,024	\$ 736,614	0.137147	\$ 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)	285				138
80	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 90)	16,603				8,027
81	Cost of Capital Related (Sch. 5, Ln. 90)	30				15
82	Property Taxes (Sch. 5, Ln. 90)	22				10
83	CDPH Licensing Fees (Sch. 6, Ln. 90)	71				34
84	Professional Liability Insurance (Sch. 6, Ln. 90)	191				92
85	Quality Assurance Fees (Sch. 6, Ln. 90)	1,195				578
86	Caregiver Training (Sch. 6, Ln. 90)	0				0
87	Cost of Administration (Sch. 6, Ln. 90)	2,200				1,064
88	Total Laboratory Ancillary Service	\$ 20,596	\$ 119,027	0.173037	\$ 57,546	\$ 9,958

SUMMARY OF TOTAL ALLOWABLE SUBACUTE CARE ANCILLARY COSTS

Provider Name:
SHEA REHABILITATION HEALTHCARE CENTER

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

NPI:
1679657993

OSHPD Facility Number:
206190703

LINE NO.	DESCRIPTION	ANCILLARY COSTS	TOTAL ANCILLARY CHARGES (Adj 36)	RATIO COST/CHG	TOTAL SUBACUTE CARE ANCILLARY CHARGES (Adj 37,38)	SUBACUTE CARE ANCILLARY COST *
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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)	229				101
102	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 100)	13,317				5,869
103	Cost of Capital Related (Sch. 5, Ln. 100)	24				11
104	Property Taxes (Sch. 5, Ln. 100)	17				8
105	CDPH Licensing Fees (Sch. 6, Ln. 100)	57				25
106	Professional Liability Insurance (Sch. 6, Ln. 100)	153				67
107	Quality Assurance Fees (Sch. 6, Ln. 100)	958				422
108	Caregiver Training (Sch. 6, Ln. 100)	0				0
109	Cost of Administration (Sch. 6, Ln. 100)	1,765				778
110	Total Other Ancillary Service	\$ 16,520	\$ 88,455	0.186759	\$ 38,982	\$ 7,280

SUBACUTE CARE ANCILLARY SERVICES

111	Cost of Direct Care - Labor (Sch. 2, Ln. 101)					\$ 784,105
112	Cost of Indirect Care - Labor (Sch. 3, Ln. 101)					13,542
113	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 101)					4,806
114	Cost of Capital Related (Sch. 5, Ln. 101)					1,431
115	Property Taxes (Sch. 5, Ln. 101)					1,022
116	CDPH Licensing Fees (Sch. 6, Ln. 101)					3,356
117	Professional Liability Insurance (Sch. 6, Ln. 101)					9,060
118	Quality Assurance Fees (Sch. 6, Ln. 101)					56,777
119	Caregiver Training (Sch. 6, Ln. 101)					0
120	Cost of Administration (Sch. 6, Ln. 101)					104,537
121	Total Subacute Ancillary Service					\$ 978,635

TOTAL COST OF ANCILLARY SERVICES

122	Cost of Direct Care - Labor					\$ 908,208
123	Cost of Indirect Care - Labor					20,433
124	Cost of Direct and Indirect Nonlabor					69,737
125	Cost of Capital Related					3,061
126	Property Taxes					2,185
127	CDPH Licensing Fees					4,184
128	Professional Liability Insurance					11,297
129	Quality Assurance Fees					70,795
130	Caregiver Training					0
131	Cost of Administration					130,345
132	Total Cost of Subacute Care Ancillary Services					\$ 1,220,244

* Total Ancillary Costs included in the rate.

(To Subacute Care Sch 1)

Provider Name							Fiscal Period		NPI		Adjustments
SHEA REHABILITATION HEALTHCARE CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012		1679657993		40
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		Total Group Health Insurance To identify Group Health Insurance in the audit for informational purpose only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304		\$0	\$86,175	\$86,175

Provider Name							Fiscal Period	NPI	Adjustments	
SHEA REHABILITATION HEALTHCARE CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1679657993	40	
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>RECLASSIFICATIONS OF REPORTED COSTS</u>										
2	10.5	168	4	8A-1	168	4	Professional Liability Insurance	\$89,209	(\$2,903)	\$86,306 *
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	578,375	2,903	581,278 *
							To reclassify all other insurance expenses from the Professional Liability Insurance cost center to Administration cost center. 42 CFR 413.24 / CMS Pub. 15-1, Sections 2304 and 2162 CCR, Title 22, Sections 52000(b), 52501 and 52507			
3	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor	\$248,021	(\$7,004)	\$241,017 *
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	139,769	7,004	146,773 *
							To reclassify routine expenses to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8			
4	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages	\$1,546,796	(\$28,299)	\$1,518,497 *
	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	379,095	28,299	407,394 *
5	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	\$309,785	(\$14,515)	\$295,270
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	59,326	14,515	73,841
							To reclassify Central Supply Clerk wages and benefits to the Administration cost center. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000(b) and 52501			
6	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	* \$146,773	(\$6,110)	\$140,663 *
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 581,278	6,110	587,388 *
							To reclassify pharmacy consultant expenses to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8			

*Balance carried forward from prior/to subsequent adjustments

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SHEA REHABILITATION HEALTHCARE CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1679657993		40	
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>RECLASSIFICATIONS OF REPORTED COSTS</u>											
7	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	*	\$140,663	(\$39,250)	\$101,413 *
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	587,388	39,250	626,638 *
							To reclassify medical director fees and utilization costs to Administration cost center. 42 CFR 483.75(i)(2), 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, 52000(b)				
8	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	*	\$101,413	(\$642)	\$100,771 *
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	626,638	642	627,280 *
							To reclassify the employee badges to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8				
9	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	*	\$100,771	(\$16,917)	\$83,854 *
	10.5	035	4	8A-1	035	4	Leases and Rentals		53,506	841	54,347 *
	10.5	075	4	8A-1	075	4	Patient Supplies - Other - Nonlabor		70,552	7,916	78,468 *
	10.5	085	4	8A-1	085	4	Pharmacy - Other - Nonlabor		65,647	7,529	73,176 *
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	627,280	631	627,911 *
							To reclassify IV pump rental, IV supply, IV drugs, ledgend drugs, non-ledgend drugs and employee flu vaccine costs to the appropriate cost centers for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4, 2302.8 and 2304 CCR, Title 22, Sections 52000(e) and 52501				
10	10.5	125	4	8A-1	125	4	Subacute Care - Other - Nonlabor		\$569,475	(\$21,775)	\$547,700 *
	10.5	035	4	8A-1	035	4	Leases and Rentals	*	54,347	21,775	76,122 *
							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				

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SHEA REHABILITATION HEALTHCARE CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1679657993	40		
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>RECLASSIFICATIONS OF REPORTED COSTS</u>											
11	10.5	125	4	8A-1	125	4	Subacute Care - Other - Nonlabor	*	\$547,700	(\$13,387)	\$534,313 *
	10.5	035	4	8A-1	035	4	Leases and Rentals	*	76,122	428	76,550
	10.5	075	4	8A-1	075	4	Patient Supplies - Other - Nonlabor	*	78,468	6,874	85,342 *
	10.5	085	4	8A-1	085	4	Pharmacy - Other - Nonlabor	*	73,176	5,993	79,169
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	*	83,854	93	83,947 *
							To reclassify IV pump rental, IV supply, IV drugs, ledgend drugs and non-ledgend drugs to the appropriate cost centers for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4, 2302.8 and 2304 CCR, Title 22, Sections 52000(e) and 52501				

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Provider Name							Fiscal Period	NPI	Adjustments		
SHEA REHABILITATION HEALTHCARE CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1679657993	40		
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											
12	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To eliminate employee reimbursement expenses due to lack of documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 W&I Code 14124.2(b)	*	\$627,911	(\$3,988)	\$623,923 *
13	10.5	125	4	8A-1	125	4	Subacute Care - Other - Nonlabor To adjust the medical supply costs to agree with the provider's invoices. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304	*	\$534,313	\$1,699	\$536,012 *
14	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor To eliminate patient television repair expenses. 42 CFR 413.9(c)(3), 413.24, and 413.50 CMS Pub. 15-1, Sections 2106.1 and 2304	*	\$241,017	(\$8,392)	\$232,625 *
15	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor To adjust plant operation expenses 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	*	\$232,625	(\$462)	\$232,163 *
16	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor To eliminate the electric hospital beds purchased for all patients and they are not included in the payment rate. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8 CCR, Title 22, Division 3, Section 51511(c)	*	\$232,163	(\$15,069)	\$217,094 *

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	NPI	Adjustments		
SHEA REHABILITATION HEALTHCARE CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1679657993	40		
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>											
17	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor To eliminate nursing supply expenses from vendor Skilled Nursing Pharmacy 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)	*	\$83,947	(\$2,909)	\$81,038 *
18	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor To eliminate duplicate oxygen rental costs. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	\$81,038	(\$1,699)	\$79,339 *
19	10.5	075	4	8A-1	075	4	Patient Supplies - Other - Nonlabor To adjust the enteral costs that are included in the payment rate. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	\$85,342	(\$8,265)	\$77,077
20	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor To adjust the enteral costs to agree with the provider's invoices. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	\$79,339	\$20,475	\$99,814 *
21	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor To eliminate hearing aid expenses and reversing entries 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)	*	\$99,814	(\$5,520)	\$94,294

Provider Name							Fiscal Period	NPI	Adjustments		
SHEA REHABILITATION HEALTHCARE CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1679657993	40		
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											
22	10.5	125	4	8A-1	125	4	Subacute Care - Other - Nonlabor To adjust the entered costs to agree with the provider's invoices. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Section 51511(b)	*	\$536,012	(\$13,038)	\$522,974 *
23	10.5	125	4	8A-1	125	4	Subacute Care - Other - Nonlabor To eliminate Skilled Nursing Pharmacy expenses due to lack of documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 W&I Code 14124.2(b)	*	\$522,974	(\$7,396)	\$515,578
24	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor To eliminate maintenance expenses due to lack of documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 W&I Code 14124.2(b)	*	\$217,094	(\$386)	\$216,708
25	Not Reported			SA1	48		Ventilator Equipment Costs To identify subacute ventilator equipment costs in the audit report. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 Medi-Cal Adult Subacute Contract No. 12-02-70116		\$0	\$20,082	\$20,082
26	10.5	168	4	8A-1	168	4	Professional Liability Insurance To adjust the liability insurance expenses to agree with the provider's liability insurance policies. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	\$86,306	(\$3,687)	\$82,619

*Balance carried forward from prior/to subsequent adjustments

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SHEA REHABILITATION HEALTHCARE CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1679657993	40		
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>											
27	10.5	005	1	8A-1	005	1	Plant Operations and Maintenance - Salaries and Wages	\$116,637	(\$54,839)	\$61,798	
	10.5	065	1	8A-1	065	1	Dietary - Salaries and Wages	233,785	(16,187)	217,598	
	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages	* 1,518,497	(53,012)	1,465,485	
	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	* 407,394	(93,024)	314,370	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 623,923	(62,514)	561,409	
							To adjust the reported home office costs to agree with the Longwood Management Corporation Home Office Audit Report for fiscal period ended February 29, 2012 and February 28, 2013 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304				

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Provider Name							Fiscal Period	NPI		Adjustments
SHEA REHABILITATION HEALTHCARE CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1679657993		40
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 STATISTICS</u>										
28	10.7	060	1,2,3	7	060	Laundry and Linen (Square Feet)	855	(110)	745	
	10.7	065	1,2,3	7	065	Dietary	1,075	(90)	985	
	10.7	075	1,2,3	7	075	Patient Supplies	580	(383)	197	
	10.7	080	1,2,3	7	080	Physical Therapy	159	49	208	
	10.7	081	1,2,3	7	081	Respiratory Therapy	0	14	14	
	10.7	082	1,2,3	7	082	Occupational Therapy	155	21	176	
	10.7	083	1,2,3	7	083	Speech Pathology	55	11	66	
	10.7	100	1,2,3	7	100	Other Ancillary Services	19	(19)	0	
	10.7	105	1,2,3	7	105	Skilled Nursing Care	5,848	(140)	5,708	
	10.7	125	1,2,3	7	125	Subacute Care	3,405	518	3,923	
	10.7	140	1,2,3	7	140	Beauty and Barber	59	11	70	
	10.7	155	1,2,3	7	155	Social Services	69	(11)	58	
	10.7	160	1,2,3	7	160	Activities	510	(228)	282	
	10.7	165	1,2,3	7	165	Administration	365	1,389	1,754	
	10.7	166	1,2,3	7	166	Medical Records	208	219	427	
	10.7	175	1	7	N/A	Total Square Feet	13,648	1,251	14,899	
	10.7	175	2	7	N/A	Total Square Feet	13,456	1,251	14,707	
	10.7	175	3	7	N/A	Total Square Feet	13,444	1,251	14,695	
To establish the correct square footage in order to properly allocate indirect costs. 42 CFR 413.24 and 413.50 / CMS Pub. 15-1, Sections 2300 and 2306										
29	10.7	105	4	7	105	Skilled Nursing Care (Pounds of Laundry)	231,520	30	231,550	
	10.7	175	4	7	175	Total Laundry Pounds	351,110	30	351,140	
To adjust laundry statistics to agree with the provider's records in order to properly allocate indirect costs. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306										

Provider Name							Fiscal Period	NPI	Adjustments	
SHEA REHABILITATION HEALTHCARE CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1679657993	40	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>ADJUSTMENTS TO REPORTED STATISTICS</u>										
30	10.7	105	5	7	105	Skilled Nursing Care (Meals Served)	69,456	9	69,465	
	10.7	125	5	7	125	Subacute Care	25,785	(3,147)	22,638	
	10.7	175	5	7	175	Total Meals Served	95,241	(3,138)	92,103	
To adjust meal statistics to agree with the provider's records in order to properly allocate indirect costs. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306										

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SHEA REHABILITATION HEALTHCARE CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1679657993		40
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 PATIENT DAYS</u>										
31	11(2)	105	1	1	12		Total Patient Days - Skilled Nursing Care To adjust total patient days to agree with the provider's patient census reports. 42 CFR 413.20, 413.24 and 413.50 CMS Pub. 15-1, Sections 2205, 2300 and 2304	23,582	6	23,588
32	11(2)	105	5	SA1	36		Total Patient Days - Subacute Care To adjust total subacute patient days to agree with the provider's patient census reports. 42 CFR 413.20, 413.24 and 413.50 CMS Pub. 15-1, Sections 2205, 2300 and 2304	12,536	5	12,541
33	4.3	100	1	SA1	48		Total Ventilator Days	3,364	751	4,115
	4.3	115	1	SA1	49		Total Non-Ventilator Days To adjust ventilator and non-ventilator patient days to agree with the provider's patient census reports 42 CFR 413.20, 413.24 and 413.50 CMS Pub. 15-1, Sections 2205, 2300 and 2304	9,172	(746)	8,426
34	4.3	100	2	SA1	48		Medi-Cal Subacute Ventilator Days	3,364	349	3,713
	4.3	115	2	SA1	49		Medi-Cal Subacute Non-Ventilator Days To adjust ventilator and nonventilator Medi-Cal days based on the following Fiscal Intermediary Payment Data: Service Period: January 01, 2012 through December 31, 2012 Payment Period: January 01, 2012 through July 31, 2013 Report Date: August 21, 2013 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	8,047	(443)	7,604

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SHEA REHABILITATION HEALTHCARE CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1679657993	40	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
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Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>ADJUSTMENTS TO REPORTED PATIENT DAYS</u>										
35	4.1	5	2	1	15		Medi-Cal Days - Skilled Nursing Care 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 July 31, 2013 Report Date: August 21, 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	19,618	(231)	19,387

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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 TOTAL ANCILLARY CHARGES</u>										
36	13	10	2	SA2	11	Total Patient Supplies Ancillary Services To adjust total patient supplies ancillary services to agree with provider's ancillary services entry journal report. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$290,094	(\$25,932)	\$264,162	

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Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
ADJUSTMENTS TO REPORTED ANCILLARY CHARGES - SUBACUTE										
37	13	20	4	SA2	77	Pharmacy--Total Subacute Ancillary Charges To eliminate pharmacy charges due to lack of documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 W&I Code 14124.2(b) CCR, Title 22, Section 51511.5	\$218,459	(\$218,459)	\$0	
38	13	10	4	SA2	11	Patient Supplies--Total Subacute Ancillary Charges To adjust subacute patient supplies ancillary services to agree with provider's ancillary services entry journal report. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$174,954	(\$16,575)	\$158,379	

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<u>ADJUSTMENTS TO OTHER MATTERS</u>										
39	Not Reported			SA1	41		Contracted Number of Subacute Beds To include the number of Subacute beds to agree with the provider's Subacute contract. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 Medi-Cal Subacute Care Contract No.: 01-03-70113	0	37	37
40	Not Reported			1	14		Overpayments To recover outstanding Medi-Cal credit balances. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761 and 51458.1	\$0	\$5,137	\$5,137