

**REPORT
ON THE
RATE SETTING AUDIT**

**STUDIO CITY REHABILITATION CENTER
STUDIO CITY, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1821160839**

**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: Ginn Sampson
Auditor: Nancy Nguyen**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

March 19, 2014

Heather Shouhed, Administrator
Studio City Rehabilitation Center
11429 Ventura Boulevard
Studio City, CA 91604

STUDIO CITY REHABILITATION CENTER
NATIONAL PROVIDER IDENTIFIER (NPI): 1821160839
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 \$947, which resulted from Medi-Cal overpayments
3. Audited Allocation of Home Office Cost

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

Heather Shouhed
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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:
STUDIO CITY REHABILITATION CENTER

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

NPI:
1821160839

OSHPD Facility No.:
206190767

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
SKILLED NURSING CARE				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 3,578,296	\$ 80.02
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 867,972	\$ 19.41
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 759,254	\$ 16.98
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 136,815	\$ 3.06
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 39,135	\$ 0.88
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 24,255	\$ 0.54
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 63,787	\$ 1.43
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 383,977	\$ 8.59
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 702,021	\$ 15.70
11	Cost of Routine Service/Audited Total Costs	\$ 6,786,984	\$ 6,555,512	\$ 146.59
12	Total Patient Days (Adj)	44,719	44,719	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 151.77	\$ 146.59	
14	Overpayments (Adj 39)	\$ 0	\$ (947)	
15	Medi-Cal Days (Adj 27)	35,324	35,346	
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	\$ 3,803,938	\$ 250.72
32	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 340,768	\$ 22.46
33	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 871,694	\$ 57.45
34	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 72,097	\$ 4.75
35	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 20,623	\$ 1.36
36	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 23,027	\$ 1.52
37	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 60,559	\$ 3.99
38	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 364,544	\$ 24.03
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	\$ 666,492	\$ 43.93
41	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 6,570,997	\$ 6,223,741	\$ 410.21
42	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	15,172	15,172	
43	Cost Per Patient Day (Cost Divided by Days)	\$ 433.10	\$ 410.21	
44	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
STUDIO CITY REHABILITATION CENTER

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

NPI:
1821160839

OSHPD Facility No.:
206190767

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:
STUDIO CITY REHABILITATION CENTER

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

NPI:
0

OSHPD Facility No.:
206190767

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	\$ 151,347	\$ 151,347		
160	Activities	191,103		\$ 191,103	
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	576,544	0	0	576,544 ***
081	Respiratory Therapy	922,461	0	0	922,461 ***
082	Occupational Therapy	479,818	0	0	479,818 ***
083	Speech Pathology	173,637	0	0	173,637 ***
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	3,394,578	81,195	102,523	3,578,296 *
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	2,544,634	70,152	88,580	2,703,366 *
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	\$ 8,434,122	\$ 151,347	\$ 191,103	\$ 8,434,122

* (To Schedule 1)

** (To Subacute Care - Pediatric Schedule 1)

*** (To Subacute Care - Pediatric Schedule 2)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
STUDIO CITY REHABILITATION CENTER

NPI:
0

OSHPD Facility Number:
206190767

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	\$ 180,067	\$ 180,067										
010	Housekeeping	226,758	673	\$ 227,431									
060	Laundry and Linen	149,921	8,060	10,219	\$ 168,200								
065	Dietary	427,276	13,963	17,701	0	\$ 458,940							
155	Social Services	N/A	3,967	5,029	0	0	\$ 8,995						
160	Activities	N/A	768	974	0	0	0	\$ 1,742					
165	Administration	N/A	25,057	31,766	0	0	0	0		\$ 56,823	\$ 56,823		
166	Medical Records	173,163	2,577	3,267	0	0	0	0		179,006		\$ 179,006	
170	Inservice Education - Nursing	100,971	1,257	1,593	0	0	0	0	\$ 103,821				
ANCILLARY SERVICES													
075	Patient Supplies		1,961	2,486	0	0	0	0	0	4,447	257	810	\$ 5,515
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		6,588	8,352	0	0	0	0	0	14,940	3,012	9,489	27,441
081	Respiratory Therapy		0	0	0	0	0	0	0	0	4,833	15,226	20,060
082	Occupational Therapy		711	901	0	0	0	0	0	1,612	2,358	7,429	11,399
083	Speech Pathology		711	901	0	0	0	0	0	1,612	867	2,733	5,212
085	Pharmacy		0	0	0	0	0	0	0	0	1,575	4,961	6,535
090	Laboratory		0	0	0	0	0	0	0	0	253	796	1,049
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	156	491	646
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		75,735	96,014	126,373	402,919	4,826	934	55,698	762,499	25,414	80,060	867,972
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		36,976	46,877	41,827	56,021	4,170	807	48,123	234,799	18,044	56,843	309,686
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		1,066	1,352	0	0	0	0	0	2,418	54	170	2,641
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,258,156	\$ 180,067	\$ 227,431	\$ 168,200	\$ 458,940	\$ 8,995	\$ 1,742	\$ 103,821	\$ 1,022,327	\$ 56,823	\$ 179,006	\$ 1,258,156

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

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
STUDIO CITY REHABILITATION CENTER

NPI:
0

OSHPD Facility Number:
206190767

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	\$ 378,797	\$ 378,797										
010	Housekeeping	74,285	1,415	\$ 75,700									
060	Laundry and Linen	42,171	16,956	3,401	\$ 62,528								
065	Dietary	306,900	29,372	5,892	0	\$ 342,164							
155	Social Services	0	8,344	1,674	0	0	\$ 10,018						
160	Activities	3,398	1,615	324	0	0	0	\$ 5,338					
165	Administration	N/A	52,710	10,573	0	0	0	0		\$ 63,283	\$ 63,283		
166	Medical Records	11,026	5,421	1,087	0	0	0	0		17,534		\$ 17,534	
170	Inservice Education - Nursing	150	2,644	530	0	0	0	0	\$ 3,324				
ANCILLARY SERVICES													
075	Patient Supplies	40,277	4,125	828	0	0	0	0	0	45,230	286	79	\$ 45,596 ***
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0 ***
080	Physical Therapy	0	13,858	2,780	0	0	0	0	0	16,638	3,355	929	20,922 ***
081	Respiratory Therapy	70,313	0	0	0	0	0	0	0	70,313	5,383	1,491	77,187 ***
082	Occupational Therapy	0	1,495	300	0	0	0	0	0	1,795	2,626	728	5,149 ***
083	Speech Pathology	0	1,495	300	0	0	0	0	0	1,795	966	268	3,029 ***
085	Pharmacy	323,434	0	0	0	0	0	0	0	323,434	1,754	486	325,674 ***
090	Laboratory	51,894	0	0	0	0	0	0	0	51,894	281	78	52,253 ***
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0 ***
100	Other Ancillary Services	31,985	0	0	0	0	0	0	0	31,985	173	48	32,206 ***
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	174,434	159,319	31,958	46,979	300,398	5,375	2,863	1,783	723,109	28,303	7,842	759,254 *
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	538,984	77,783	15,603	15,549	41,767	4,644	2,474	1,541	698,344	20,096	5,568	724,008 *
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	4,233	2,243	450	0	0	0	0	0	6,926	60	17	7,002
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 2,052,281	\$ 378,797	\$ 75,700	\$ 62,528	\$ 342,164	\$ 10,018	\$ 5,338	\$ 3,324	\$ 1,971,464	\$ 63,283	\$ 17,534	\$ 2,052,281

* (To Schedule 1)

** (To Subacute Care - Pediatric Schedule 1)

*** (To Subacute Care - Pediatric Schedule 2)

ALLOCATION OF CAPITAL COSTS

Provider Name:
STUDIO CITY REHABILITATION CENTER

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

NPI:
1821160839

OSHPD Facility Number:
206190767

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital	Plant Ops	Hskpng	Laundry	Dietary	Soc Svcs	Activities
				Various	5	10	60	65	155	160
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 223,895	78%							
	Property Tax (line 40)	64,044	22%	\$ 287,939						
005	Plant Operations and Maintenance			6,128	\$ 6,128					
010	Housekeeping			1,053	23	\$ 1,076				
060	Laundry and Linen			12,615	274	48	\$ 12,937			
065	Dietary			21,852	475	84	0	\$ 22,411		
155	Social Services			6,208	135	24	0	0	\$ 6,367	
160	Activities			1,202	26	5	0	0	0	\$ 1,233
165	Administration			39,214	853	150	0	0	0	0
166	Medical Records			4,033	88	15	0	0	0	0
170	Inservice Education - Nursing			1,967	43	8	0	0	0	0
	ANCILLARY SERVICES									
075	Patient Supplies			3,069	67	12	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			10,310	224	40	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			1,112	24	4	0	0	0	0
083	Speech Pathology			1,112	24	4	0	0	0	0
085	Pharmacy			0	0	0	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
	ROUTINE SERVICES									
105	Skilled Nursing Care			118,527	2,578	454	9,720	19,675	3,416	661
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			57,868	1,258	222	3,217	2,736	2,951	571
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
	NONREIMBURSABLE									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			1,669	36	6	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 287,939	100%	\$ 287,939	\$ 6,128	\$ 1,076	\$ 12,937	\$ 22,411	\$ 6,367	\$ 1,233

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

ALLOCATION OF CAPITAL COSTS

Provider Name:
STUDIO CITY REHABILITATION CENTER

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

NPI:
1821160839

OSHPD Facility Number:
206190767

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 78% Of Total	Property Tax 22% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 223,895	78%							
	Property Tax (line 40)	64,044	22%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 40,217	\$ 40,217				
166	Medical Records				4,136		\$ 4,136			
170	Inservice Education - Nursing			\$ 2,017						
	ANCILLARY SERVICES									
075	Patient Supplies			0	3,148	182	19	\$ 3,348	\$ 2,604	\$ 745 ***
077	Specialized Support Surfaces			0	0	0	0	0	0	0 ***
080	Physical Therapy			0	10,574	2,132	219	12,925	10,050	2,875 ***
081	Respiratory Therapy			0	0	3,421	352	3,773	2,934	839 ***
082	Occupational Therapy			0	1,141	1,669	172	2,982	2,318	663 ***
083	Speech Pathology			0	1,141	614	63	1,818	1,414	404 ***
085	Pharmacy			0	0	1,114	115	1,229	956	273 ***
090	Laboratory			0	0	179	18	197	153	44 ***
095	Home Health Services			0	0	0	0	0	0	0 ***
100	Other Ancillary Services			0	0	110	11	122	95	27 ***
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			1,082	156,113	17,987	1,850	175,950	136,815	39,135 *
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			935	69,758	12,771	1,313	83,842	65,194	18,648 *
126	Subacute Care - Pediatric			0	0	0	0	0	0	0 **
128	Transitional Inpatient Care			0	0	0	0	0	0	0 *
130	Hospice Inpatient Care			0	0	0	0	0	0	0 *
135	Other Routine Services			0	0	0	0	0	0	0 *
	NONREIMBURSABLE									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	1,711	38	4	1,753	1,363	390
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 287,939	100%	\$ 2,017	\$ 243,586	\$ 40,217	\$ 4,136	\$ 287,939	\$ 223,895	\$ 64,044

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

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
STUDIO CITY REHABILITATION CENTER

NPI:
0

OSHPD Facility Number:
206190767

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	\$ 14,002												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,555,655												
	Total Costs Allocable as Administration	1,569,657	60%											
167	CDPH Licensing Fees	54,231	2%											
168	Professional Liability Insurance	142,623	5%											
169	Quality Assurance Fees	858,539	33%											
174	Caregiver Training	0	0%											
	Total	2,625,050	100%						\$ 2,625,050					
ANCILLARY SERVICES														
075	Patient Supplies			\$ 0	\$ 4,447	\$ 45,230	\$ 3,148	\$ 52,825	11,881	\$ 7,104	\$ 245	\$ 646	\$ 3,886	\$ 0
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			576,544	14,940	16,638	10,574	618,696	139,152	83,206	2,875	7,560	45,510	0
081	Respiratory Therapy			922,461	0	70,313	0	992,774	223,286	133,515	4,613	12,131	73,027	0
082	Occupational Therapy			479,818	1,612	1,795	1,141	484,366	108,939	65,141	2,251	5,919	35,629	0
083	Speech Pathology			173,637	1,612	1,795	1,141	178,185	40,076	23,963	828	2,177	13,107	0
085	Pharmacy			0	0	323,434	0	323,434	72,744	43,497	1,503	3,952	23,791	0
090	Laboratory			0	0	51,894	0	51,894	11,672	6,979	241	634	3,817	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	31,985	0	31,985	7,194	4,302	149	391	2,353	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			3,578,296	762,499	723,109	156,113	5,220,017	1,174,040	702,021	24,255	63,787	383,977	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			2,703,366	234,799	698,344	69,758	3,706,267	833,581	498,442	17,221	45,290	272,628	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	2,418	6,926	1,711	11,055	2,486	1,487	51	135	813	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 2,625,050		\$ 8,434,122	\$ 1,022,327	\$ 1,971,464	\$ 243,586	\$ 11,671,499	\$ 2,625,050					
	Total Administrative Costs							\$ 2,625,050		\$ 1,569,657	\$ 54,231	\$ 142,623	\$ 858,539	\$ 0
	Unit Cost Multiplier							0.22491113						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 235,829	\$ 80,817	\$ 44,353	\$ 360,999							
	TOTAL FACILITY COSTS							\$ 14,657,548						

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

STATISTICS FOR COST ALLOCATION

Provider Name:
STUDIO CITY REHABILITATION CENTER

NPI:
1821160839

OSHPD Facility Number:
206190767

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 25)	Plant Ops (SQ FT) 5 (Adj 25)	Hskpng (SQ FT) 10 (Adj 25)	Laundry (LBS) 60 (Adj)	Dietary (MEALS) 65 (Adj 26)	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	617									
010	Housekeeping	106	106								
060	Laundry and Linen	1,270	1,270	1,270							
065	Dietary	2,200	2,200	2,200							
155	Social Services	625	625	625							
160	Activities	121	121	121							
165	Administration	3,948	3,948	3,948							
166	Medical Records	406	406	406							
170	Inservice Education - Nursing	198	198	198							
	ANCILLARY SERVICES										
075	Patient Supplies	309	309	309						52,825	52,825
077	Specialized Support Surfaces									0	0
080	Physical Therapy	1,038	1,038	1,038						618,696	618,696
081	Respiratory Therapy									992,774	992,774
082	Occupational Therapy	112	112	112						484,366	484,366
083	Speech Pathology	112	112	112						178,185	178,185
085	Pharmacy									323,434	323,434
090	Laboratory									51,894	51,894
095	Home Health Services									0	0
100	Other Ancillary Services									31,985	31,985
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	11,933	11,933	11,933	438,370	131,511	3,569,012	3,569,012	3,569,012	5,220,017	5,220,017
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	5,826	5,826	5,826	145,090	18,285	3,083,618	3,083,618	3,083,618	3,706,267	3,706,267
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	168	168	168						11,055	11,055
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	28,989	28,372	28,266	583,460	149,796	6,652,630	6,652,630	6,652,630	11,671,499	11,671,499
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 151,347 0.02274995	\$ 191,103 0.028725932			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 180,067 6.34664458	\$ 227,431 8.04608874	\$ 168,200 0.28827987	\$ 458,940 3.06376681	\$ 8,995 0.00135217	\$ 1,742 0.00026178	\$ 103,821 0.01560597	\$ 56,823 0.00486849	\$ 179,006 0.01533706
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 378,797 13.35108558	\$ 75,700 2.67813681	\$ 62,528 0.10716778	\$ 342,164 2.28420178	\$ 10,018 0.00150591	\$ 5,338 0.00080232	\$ 3,324 0.00049962	\$ 63,283 0.00542204	\$ 17,534 0.00150228
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 287,939 9.93269861	\$ 6,128 0.21600434	\$ 1,076 0.03805853	\$ 12,937 0.02217322	\$ 22,411 0.14960930	\$ 6,367 0.00095702	\$ 1,233 0.00018528	\$ 2,017 0.00030319	\$ 40,217 0.00344577	\$ 4,136 0.00035435

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
STUDIO CITY REHABILITATION CENTER

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

NPI:
1821160839

OSHPD Facility Number:
206190767

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	\$ 242,448	\$ (94,751)	\$ 147,697	(Sch 3)
005	.20-.39	Fringe Benefits	6200	32,370	0	32,370	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	383,348	(4,551)	378,797	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 658,166	\$ (99,302)	\$ 558,864	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 185,995	\$ 0	\$ 185,995	(Sch 3)
010	.20-.39	Fringe Benefits	6300	40,763	0	40,763	(Sch 3)
010	.79	Agency Staff	6300	825	(825)	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	73,460	825	74,285	(Sch 4)
010		Housekeeping - Total	6300	\$ 301,043	\$ 0	\$ 301,043	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 579	\$ 0	\$ 579	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	14,557	16,360	30,917	(Sch 5)
025		Depreciation: Equipment	7140	20,951	3,576	24,527	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	73,677	94,195	167,872	(Sch 5)
040		Property Taxes	7300	64,044	0	64,044	(Sch 5)
045		Property Insurance	7400	14,002	0	14,002	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500	2,832	(2,832)	0	(Sch 5)
055		Interest - Other	7600		0	0	(Sch 6)
057		Subtotal 005 - 055		\$ 1,149,851	\$ 11,997	\$ 1,161,848	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 122,970	\$ 0	\$ 122,970	(Sch 3)
060	.20-.39	Fringe Benefits	6400	26,951	0	26,951	(Sch 3)
060	.79	Agency Staff	6400	20,475	(20,475)	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	21,696	20,475	42,171	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 192,092	\$ 0	\$ 192,092	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 378,434	\$ (27,968)	\$ 350,466	(Sch 3)
065	.20-.39	Fringe Benefits	6500	76,810	0	76,810	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	306,900	0	306,900	(Sch 4)
065		Dietary - Total	6500	\$ 762,144	\$ (27,968)	\$ 734,176	
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	98,508	(58,231)	40,277	(Sch 4)
075		Patient Supplies - Total	8100	\$ 98,508	\$ (58,231)	\$ 40,277	
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:
STUDIO CITY REHABILITATION CENTER

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

NPI:
1821160839

OSHPD Facility Number:
206190767

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			576,544	576,544 (Sch 2)
080	.40-.99	Other - Nonlabor	8200			0	0 (Sch 4)
080		Physical Therapy - Total	8200	\$	\$	576,544	576,544
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$	\$	756,634	756,634 (Sch 2)
081	.20-.39	Fringe Benefits	8220			165,827	165,827 (Sch 2)
081	.79	Agency Staff	8220			0	0 (Sch 2)
081	.40-.99	Other - Nonlabor	8220			70,313	70,313 (Sch 4)
081		Respiratory Therapy - Total	8220	\$	\$	992,774	992,774
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			479,818	479,818 (Sch 2)
082	.40-.99	Other - Nonlabor	8250			0	0 (Sch 4)
082		Occupational Therapy - Total	8250	\$	\$	479,818	479,818
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			173,637	173,637 (Sch 2)
083	.40-.99	Other - Nonlabor	8280			0	0 (Sch 4)
083		Speech Pathology - Total	8280	\$	\$	173,637	173,637
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			313,127	323,434 (Sch 4)
085		Pharmacy - Total	8300	\$	\$	10,307	323,434
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			51,894	51,894 (Sch 4)
090		Laboratory - Total	8400	\$	\$	51,894	51,894
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
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			31,985	31,985 (Sch 4)
100		Other Ancillary Services - Total	8900	\$	\$	31,985	31,985

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
STUDIO CITY REHABILITATION CENTER

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

NPI:
1821160839

OSHPD Facility Number:
206190767

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	\$ 756,634	\$ (756,634)	\$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900	165,827	(165,827)	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	\$ 922,461	\$ (922,461)	\$ 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		\$ 2,647,974	\$ 22,389	\$ 2,670,363	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 2,905,004	\$ (120,655)	\$ 2,784,349	(Sch 2)
105	.20-.39	Fringe Benefits	6110	616,598	(6,369)	610,229	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	202,367	(27,933)	174,434	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 3,723,969	\$ (154,957)	\$ 3,569,012	
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	\$ 2,087,196	\$ 0	\$ 2,087,196	(Sch 2)
125	.20-.39	Fringe Benefits	6150	457,438	0	457,438	(Sch 2)
125	.49	Agency Staff	6150		0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150	636,783	(97,799)	538,984	(Sch 4)
125		Subacute Care - Total	6150	\$ 3,181,417	\$ (97,799)	\$ 3,083,618	
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:
STUDIO CITY REHABILITATION CENTER

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

NPI:
1821160839

OSHPD Facility Number:
206190767

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	4,233	0	4,233	(Sch 4)
140		Beauty and Barber - Total	8900	\$ 4,233	\$ 0	\$ 4,233	
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		\$ 6,909,619	\$ (252,756)	\$ 6,656,863	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	\$ 124,140	\$ 0	\$ 124,140	(Sch 2)
155	.20-.39	Fringe Benefits	6600	27,207	0	27,207	(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	\$ 151,347	\$ 0	\$ 151,347	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
STUDIO CITY REHABILITATION CENTER

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

NPI:
1821160839

OSHPD Facility Number:
206190767

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	\$ 156,749	\$ 0	\$ 156,749	(Sch 2)
160	.20-.39	Fringe Benefits	6700	34,354	0	34,354	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	3,398	0	3,398	(Sch 4)
160		Activities - Total	6700	\$ 194,501	\$ 0	\$ 194,501	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 634,606	\$ (131,667)	\$ 502,939	(Sch 6)
165	.20-.39	Fringe Benefits	6900	103,857	6,369	110,226	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	1,063,151	(120,661)	942,490	(Sch 6)
165		Administration - Total	6900	\$ 1,801,614	\$ (245,959)	\$ 1,555,655	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 142,034	\$ 0	\$ 142,034	(Sch 3)
166	.20-.39	Fringe Benefits	6900	31,129	0	31,129	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	11,026	0	11,026	(Sch 4)
166		Medical Records - Total	6900	\$ 184,189	\$ 0	\$ 184,189	
167		CDPH Licensing Fees	6900	\$ 54,981	\$ (750)	\$ 54,231	(Sch 6)
168		Professional Liability Insurance	6900	\$ 153,778	\$ (11,155)	\$ 142,623	(Sch 6)
169		Quality Assurance Fees	6900	\$ 858,539	\$ 0	\$ 858,539	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 82,820	\$ 0	\$ 82,820	(Sch 3)
170	.20-.39	Fringe Benefits	6800	18,151	0	18,151	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	150	0	150	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 101,121	\$ 0	\$ 101,121	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900		0	0	(Sch 6)
174	.49	Agency Staff	6900		0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900		0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		Subtotal 155 - 174		\$ 3,500,070	\$ (257,864)	\$ 3,242,206	
200		Total		\$ 15,161,750	\$ (504,202)	\$ 14,657,548	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 164,475	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name:
STUDIO CITY REHABILITATION CENTER

NPI:
1821160839

OSHPD Facility Number:
206190767 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
083	4	Speech Pathology - Other - Nonlabor	0							
085	1	Pharmacy - Salaries and Wages	0							
085	2	Pharmacy - Fringe Benefits	0							
085	3	Pharmacy - Agency Staff	0							
085	4	Pharmacy - Other - Nonlabor	10,307					10,307		
090	1	Laboratory - Salaries and Wages	0							
090	2	Laboratory - Fringe Benefits	0							
090	3	Laboratory - Agency Staff	0							
090	4	Laboratory - Other - Nonlabor	0							
095	1	Home Health Services - Salaries and Wages	0							
095	2	Home Health Services - Fringe Benefits	0							
095	3	Home Health Services - Agency Staff	0							
095	4	Home Health Services - Other - Nonlabor	0							
100	1	Other Ancillary Services - Salaries and Wages	0							
100	2	Other Ancillary Services - Fringe Benefits	0							
100	3	Other Ancillary Services - Agency Staff	0							
100	4	Other Ancillary Services - Other - Nonlabor	0							
101	1	Subacute Care Ancillary Services - Salaries and Wages	(756,634)							
101	2	Subacute Care Ancillary Services - Fringe Benefits	(165,827)							
101	3	Subacute Care Ancillary Services - Agency Staff	0							
101	4	Subacute Care Ancillary Services - Other - Nonlabor	0							
102	1	Subacute Pediatric Ancillary Services - Salaries and Wages	0							
102	2	Subacute Pediatric Ancillary Services - Fringe Benefits	0							
102	3	Subacute Pediatric Ancillary Services - Agency Staff	0							
102	4	Subacute Pediatric Ancillary Services - Other - Nonlabor	0							
105	1	Skilled Nursing Care - Salaries and Wages	(120,655)			(29,060)				
105	2	Skilled Nursing Care - Fringe Benefits	(6,369)			(6,369)				
105	3	Skilled Nursing Care - Agency Staff	0							
105	4	Skilled Nursing Care - Other - Nonlabor	(27,933)				(3,936)	(10,307)	(12,082)	(2,683)
110	1	Intermediate Care - Salaries and Wages	0							
110	2	Intermediate Care - Fringe Benefits	0							
110	3	Intermediate Care - Agency Staff	0							
110	4	Intermediate Care - Other - Nonlabor	0							
115	1	Mentally Disordered Care - Salaries and Wages	0							
115	2	Mentally Disordered Care - Fringe Benefits	0							
115	3	Mentally Disordered Care - Agency Staff	0							
115	4	Mentally Disordered Care - Other - Nonlabor	0							
120	1	Developmentally Disabled Care - Salaries and Wages	0							
120	2	Developmentally Disabled Care - Fringe Benefits	0							
120	3	Developmentally Disabled Care - Agency Staff	0							
120	4	Developmentally Disabled Care - Other - Nonlabor	0							
125	1	Subacute Care - Salaries and Wages	0							
125	2	Subacute Care - Fringe Benefits	0							
125	3	Subacute Care - Agency Staff	0							
125	4	Subacute Care - Other - Nonlabor	(97,799)							
126	1	Subacute Care - Pediatric - Salaries and Wages	0							
126	2	Subacute Care - Pediatric - Fringe Benefits	0							
126	3	Subacute Care - Pediatric - Agency Staff	0							
126	4	Subacute Care - Pediatric - Other - Nonlabor	0							

Provider Name:
STUDIO CITY REHABILITATION CENTER

NPI:
0

OSHPD Facility Number:
206190767

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

Line No.	Sub No.	Description	AUDIT ADJ 19	AUDIT ADJ 20	AUDIT ADJ 21	AUDIT ADJ 22	AUDIT ADJ 23	AUDIT ADJ 24	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
174	3	Caregiver Training - Agency Staff									
174	4	Caregiver Training - Other - Nonlabor									
200		Total	(17,867)	(2,387)	(1,035)	(900)	(3,300)	(485,025)	0	0	0

SUMMARY OF AUDITED SUBACUTE CARE COSTS AND INFORMATION

Provider Name:
STUDIO CITY REHABILITATION CENTER

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

NPI:
1821160839

OSHPD Facility No:
206190767

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	\$ 2,703,366	\$ 178.18
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 125)	\$ N/A	\$ 309,686	\$ 20.41
3	Cost of Direct and Indirect NonLabor (Sch. 4, Ln. 125)	\$ N/A	\$ 724,008	\$ 47.72
4	Cost of Capital Related (Sch. 5, Ln. 125)	\$ N/A	\$ 65,194	\$ 4.30
5	Property Taxes (Sch. 5, Ln. 125)	\$ N/A	\$ 18,648	\$ 1.23
6	CDPH Licensing Fees (Sch. 6, Ln. 125)	\$ N/A	\$ 17,221	\$ 1.14
7	Professional Liability Insurance (Sch. 6, Ln. 125)	\$ N/A	\$ 45,290	\$ 2.99
8	Quality Assurance Fees (Sch. 6, Ln. 125)	\$ N/A	\$ 272,628	\$ 17.97
9	Caregiver Training (Sch. 6, Ln. 125)	\$ N/A	\$ 0	\$ 0.00
10	Cost of Administration (Sch. 6, Ln. 125)	\$ N/A	\$ 498,442	\$ 32.85
11	Cost of Routine Service/Audited Total Routine Costs	\$ 6,080,465	\$ 4,654,483	\$ 306.78
12	Routine Cost Per Patient Day (Routine Cost Divided by Days)	\$ 400.77	\$ 306.78	

SUBACUTE CARE ANCILLARY

13	Cost of Direct Care - Labor (Subacute Care Sch. 2, Ln. 122)	\$ N/A	\$ 1,100,572	\$ 72.54
14	Cost of Indirect Care - Labor (Subacute Care Sch. 2, Ln. 123)	\$ N/A	\$ 31,081	\$ 2.05
15	Cost of Direct and Indirect Nonlabor (Subacute Care Sch. 2, Ln. 124)	\$ N/A	\$ 147,686	\$ 9.73
16	Cost of Capital Related (Subacute Care Sch. 2, Ln. 125)	\$ N/A	\$ 6,903	\$ 0.45
17	Property Taxes (Subacute Care Sch. 2, Ln. 126)	\$ N/A	\$ 1,974	\$ 0.13
18	CDPH Licensing Fees (Subacute Care Sch. 2, Ln. 127)	\$ N/A	\$ 5,806	\$ 0.38
19	Professional Liability Insurance (Subacute Care Sch. 2, Ln. 128)	\$ N/A	\$ 15,269	\$ 1.01
20	Quality Assurance Fees (Subacute Care Sch. 2, Ln. 129)	\$ N/A	\$ 91,916	\$ 6.06
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	\$ 168,050	\$ 11.08
23	Cost of Ancillary Service/Audited Total Ancillary Costs	\$ 490,532	\$ 1,569,258	\$ 103.43
24	Ancillary Cost Per Patient Day (Ancillary Cost Divided by Days)	\$ 32.33	\$ 103.43	

SUBACUTE CARE TOTAL

25	Cost of Direct Care - Labor (Line 1 + Line 13)	\$ N/A	\$ 3,803,938	\$ 250.72 *
26	Cost of Indirect Care - Labor (Line 2 + Line 14)	\$ N/A	\$ 340,768	\$ 22.46 *
27	Cost of Direct and Indirect Nonlabor (Line 3 + Line 15)	\$ N/A	\$ 871,694	\$ 57.45 *
28	Cost of Capital Related (Line 4 + Line 16)	\$ N/A	\$ 72,097	\$ 4.75 *
29	Property Taxes (Line 5 + Line 17)	\$ N/A	\$ 20,623	\$ 1.36 *
30	CDPH Licensing Fees (Line 6 + Line 18)	\$ N/A	\$ 23,027	\$ 1.52 *
31	Professional Liability Insurance (Line 7 + Line 19)	\$ N/A	\$ 60,559	\$ 3.99 *
32	Quality Assurance Fees (Line 8 + Line 20)	\$ N/A	\$ 364,544	\$ 24.03 *
33	Caregiver Training (Line 9 + Line 21)	\$ N/A	\$ 0	\$ 0.00 *
34	Cost of Administration (Line 10 + Line 22)	\$ N/A	\$ 666,492	\$ 43.93 *
35	Total Cost of Subacute Service (Line 11 + Line 23)	\$ 6,570,997	\$ 6,223,741	\$ 410.21 *
36	Total Patient Days (Adj)	15,172	15,172	
37	Total Cost Per Patient Day (Total Cost Divided by Days)	\$ 433.10	\$ 410.21	
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 36)		53	
42	Total Licensed Nursing Facility Beds (Adj 37)	181	128	
43	Total Licensed Capacity (All levels) (Adj)	181	181	
44	Total Medi-Cal Subacute Care Patient Days	12,603	12,603	

CAPITAL RELATED COST

45	Direct Capital Related Cost (Adj)	\$ N/A	\$ 0	
46	Indirect Capital Related Cost (Line 28)	\$ N/A	\$ 72,097	
47	Total Capital Related Cost (Line 45 + Line 46)	\$ 0	\$ 72,097	

	AUDITED COSTS (Adj 38)	AUDITED TOTAL DAYS (Adj 28)	AUDITED MEDI-CAL DAYS (Adj 29)
48 VENTILATOR / NONVENTILATOR			
48 Ventilator (Equipment Cost Only)	\$ 45,841	7,942	6,597
49 Nonventilator	N/A	7,230	6,006
50 TOTAL	\$ N/A	15,172	12,603

*(To Schedule 1)

SUMMARY OF TOTAL ALLOWABLE SUBACUTE CARE ANCILLARY COSTS

Provider Name:
STUDIO CITY REHABILITATION CENTER

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

NPI:
1821160839

OSHPD Facility Number:
206190767

LINE NO.	DESCRIPTION	ANCILLARY COSTS	TOTAL ANCILLARY CHARGES (Adjs 30, 31)	RATIO COST/CHG	TOTAL SUBACUTE CARE ANCILLARY CHARGES (Adjs 32,33,34,35)	SUBACUTE CARE ANCILLARY COST *
PATIENT SUPPLIES						
1	Cost of Direct Care - Labor (Sch. 2, Ln. 75)	\$ 0				\$ 0
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 75)	5,515				3,913
3	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 75)	45,596				32,354
4	Cost of Capital Related (Sch. 5, Ln. 75)	2,604				1,848
5	Property Taxes (Sch. 5, Ln. 75)	745				528
6	CDPH Licensing Fees (Sch. 6, Ln. 75)	245				174
7	Professional Liability Insurance (Sch. 6, Ln. 75)	646				458
8	Quality Assurance Fees (Sch. 6, Ln. 75)	3,886				2,757
9	Caregiver Training (Sch. 6, Ln. 75)	0				0
10	Cost of Administration (Sch. 6, Ln. 75)	7,104				5,041
11	Total Patient Supplies Ancillary Service	\$ 66,340	\$ 588,098	0.112804	\$ 417,310	\$ 47,074

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	\$ 22,448	0.000000	\$ 0	\$ 0

PHYSICAL THERAPY						
23	Cost of Direct Care - Labor (Sch. 2, Ln. 80)	\$ 576,544				\$ 85,701
24	Cost of Indirect Care - Labor (Sch. 3, Ln. 80)	27,441				4,079
25	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 80)	20,922				3,110
26	Cost of Capital Related (Sch. 5, Ln. 80)	10,050				1,494
27	Property Taxes (Sch. 5, Ln. 80)	2,875				427
28	CDPH Licensing Fees (Sch. 6, Ln. 80)	2,875				427
29	Professional Liability Insurance (Sch. 6, Ln. 80)	7,560				1,124
30	Quality Assurance Fees (Sch. 6, Ln. 80)	45,510				6,765
31	Caregiver Training (Sch. 6, Ln. 80)	0				0
32	Cost of Administration (Sch. 6, Ln. 80)	83,206				12,368
33	Total Physical Therapy Ancillary Service	\$ 776,984	\$ 2,248,879	0.345498	\$ 334,288	\$ 115,496

RESPIRATORY THERAPY						
34	Cost of Direct Care - Labor (Sch. 2, Ln. 81)	\$ 922,461				\$ 922,461
35	Cost of Indirect Care - Labor (Sch. 3, Ln. 81)	20,060				20,060
36	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 81)	77,187				77,187
37	Cost of Capital Related (Sch. 5, Ln. 81)	2,934				2,934
38	Property Taxes (Sch. 5, Ln. 81)	839				839
39	CDPH Licensing Fees (Sch. 6, Ln. 81)	4,613				4,613
40	Professional Liability Insurance (Sch. 6, Ln. 81)	12,131				12,131
41	Quality Assurance Fees (Sch. 6, Ln. 81)	73,027				73,027
42	Caregiver Training (Sch. 6, Ln. 81)	0				0
43	Cost of Administration (Sch. 6, Ln. 81)	133,515				133,514
44	Total Respiratory Ancillary Service	\$ 1,246,766	\$ 175,781	7.092726	\$ 175,781	\$ 1,246,766

SUMMARY OF TOTAL ALLOWABLE SUBACUTE CARE ANCILLARY COSTS

Provider Name:
STUDIO CITY REHABILITATION CENTER

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

NPI:
1821160839

OSHPD Facility Number:
206190767

LINE NO.	DESCRIPTION	ANCILLARY COSTS	TOTAL ANCILLARY CHARGES (Adjs 30, 31)	RATIO COST/CHG	TOTAL SUBACUTE CARE ANCILLARY CHARGES (Adjs 32,33,34,35)	SUBACUTE CARE ANCILLARY COST *
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OCCUPATIONAL THERAPY

45	Cost of Direct Care - Labor (Sch. 2, Ln. 82)	\$ 479,818				\$ 67,730
46	Cost of Indirect Care - Labor (Sch. 3, Ln. 82)	11,399				1,609
47	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 82)	5,149				727
48	Cost of Capital Related (Sch. 5, Ln. 82)	2,318				327
49	Property Taxes (Sch. 5, Ln. 82)	663				94
50	CDPH Licensing Fees (Sch. 6, Ln. 82)	2,251				318
51	Professional Liability Insurance (Sch. 6, Ln. 82)	5,919				835
52	Quality Assurance Fees (Sch. 6, Ln. 82)	35,629				5,029
53	Caregiver Training (Sch. 6, Ln. 82)	0				0
54	Cost of Administration (Sch. 6, Ln. 82)	65,141				9,195
55	Total Occupational Therapy Ancillary Service	\$ 608,287	\$ 1,878,943	0.323739	\$ 265,228	\$ 85,865

SPEECH PATHOLOGY

56	Cost of Direct Care - Labor (Sch. 2, Ln. 83)	\$ 173,637				\$ 24,679
57	Cost of Indirect Care - Labor (Sch. 3, Ln. 83)	5,212				741
58	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 83)	3,029				431
59	Cost of Capital Related (Sch. 5, Ln. 83)	1,414				201
60	Property Taxes (Sch. 5, Ln. 83)	404				57
61	CDPH Licensing Fees (Sch. 6, Ln. 83)	828				118
62	Professional Liability Insurance (Sch. 6, Ln. 83)	2,177				309
63	Quality Assurance Fees (Sch. 6, Ln. 83)	13,107				1,863
64	Caregiver Training (Sch. 6, Ln. 83)	0				0
65	Cost of Administration (Sch. 6, Ln. 83)	23,963				3,406
66	Total Speech Pathology Ancillary Service	\$ 223,772	\$ 671,810	0.333089	\$ 95,484	\$ 31,805

PHARMACY

67	Cost of Direct Care - Labor (Sch. 2, Ln. 85)	\$ 0				\$ 0
68	Cost of Indirect Care - Labor (Sch. 3, Ln. 85)	6,535				0
69	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 85)	325,674				0
70	Cost of Capital Related (Sch. 5, Ln. 85)	956				0
71	Property Taxes (Sch. 5, Ln. 85)	273				0
72	CDPH Licensing Fees (Sch. 6, Ln. 85)	1,503				0
73	Professional Liability Insurance (Sch. 6, Ln. 85)	3,952				0
74	Quality Assurance Fees (Sch. 6, Ln. 85)	23,791				0
75	Caregiver Training (Sch. 6, Ln. 85)	0				0
76	Cost of Administration (Sch. 6, Ln. 85)	43,497				0
77	Total Pharmacy Ancillary Service	\$ 406,182	\$ 1,684,052	0.241193	\$ 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)	1,049				475
80	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 90)	52,253				23,663
81	Cost of Capital Related (Sch. 5, Ln. 90)	153				69
82	Property Taxes (Sch. 5, Ln. 90)	44				20
83	CDPH Licensing Fees (Sch. 6, Ln. 90)	241				109
84	Professional Liability Insurance (Sch. 6, Ln. 90)	634				287
85	Quality Assurance Fees (Sch. 6, Ln. 90)	3,817				1,729
86	Caregiver Training (Sch. 6, Ln. 90)	0				0
87	Cost of Administration (Sch. 6, Ln. 90)	6,979				3,160
88	Total Laboratory Ancillary Service	\$ 65,171	\$ 334,135	0.195043	\$ 151,312	\$ 29,512

SUMMARY OF TOTAL ALLOWABLE SUBACUTE CARE ANCILLARY COSTS

Provider Name:
STUDIO CITY REHABILITATION CENTER

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

NPI:
1821160839

OSHPD Facility Number:
206190767

LINE NO.	DESCRIPTION	ANCILLARY COSTS	TOTAL ANCILLARY CHARGES (Adjs 30, 31)	RATIO COST/CHG	TOTAL SUBACUTE CARE ANCILLARY CHARGES (Adjs 32,33,34,35)	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)	646				205
102	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 100)	32,206				10,215
103	Cost of Capital Related (Sch. 5, Ln. 100)	95				30
104	Property Taxes (Sch. 5, Ln. 100)	27				9
105	CDPH Licensing Fees (Sch. 6, Ln. 100)	149				47
106	Professional Liability Insurance (Sch. 6, Ln. 100)	391				124
107	Quality Assurance Fees (Sch. 6, Ln. 100)	2,353				746
108	Caregiver Training (Sch. 6, Ln. 100)	0				0
109	Cost of Administration (Sch. 6, Ln. 100)	4,302				1,364
110	Total Other Ancillary Service	\$ 40,168	\$ 102,807	0.390713	\$ 32,606	\$ 12,740

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					\$ 1,100,572
123	Cost of Indirect Care - Labor					31,081
124	Cost of Direct and Indirect Nonlabor					147,686
125	Cost of Capital Related					6,903
126	Property Taxes					1,974
127	CDPH Licensing Fees					5,806
128	Professional Liability Insurance					15,269
129	Quality Assurance Fees					91,916
130	Caregiver Training					0
131	Cost of Administration					168,050
132	Total Cost of Subacute Care Ancillary Services					\$ 1,569,258

* Total Ancillary Costs included in the rate.

(To Subacute Care Sch 1)

Provider Name							Fiscal Period	NPI	Adjustments	
STUDIO CITY REHABILITATION CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1821160839	39	
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 Facility Group Health Insurance To include Group Health Insurance in the audit for informational purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$0	\$164,475	\$164,475

Provider Name							Fiscal Period	NPI	Adjustments		
STUDIO CITY REHABILITATION CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1821160839	39		
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	165	4	8A-1	165	4	Administration - Other - Nonlabor	\$1,063,151	\$750	\$1,063,901 *	
	10.5	167	4	8A-1	167	4	CDPH Licensing Fees	54,981	(750)	54,231	
							To reclassify other non CDPH license fees 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				
3	10.5	010	3	8A-1	010	3	Housekeeping - Agency Staff	\$825	(\$825)	\$0	
	10.5	010	4	8A-1	010	4	Housekeeping - Other - Nonlabor	73,460	825	74,285	
	10.5	060	3	8A-1	060	3	Laundry and Linen - Agency Staff	20,475	(20,475)	0	
	10.5	060	4	8A-1	060	4	Laundry and Linen - Other - Nonlabor	21,696	20,475	42,171	
							To reclassify the nonlabor portion of agency costs of housekeeping, laundry and linen to the appropriate cost centers. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Section 52502(c)(1)				
4	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$1,063,901	\$4,914	\$1,068,815 *	
	10.5	168	4	8A-1	168	4	Professional Liability Insurance	153,778	(4,914)	148,864 *	
							To reclassify all other insurance expense 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				
5	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages	\$2,905,004	(\$29,060)	\$2,875,944 *	
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	616,598	(6,369)	610,229	
	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	634,606	29,060	663,666 *	
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	103,857	6,369	110,226	
							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				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	NPI	Adjustments		
STUDIO CITY REHABILITATION CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1821160839	39		
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>											
6	10.5	035	4	8A-1	035	4	Leases and Rentals	\$73,677	\$3,936	\$77,613 *	
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor To reclassify oxygen rental expense from the using cost center 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	202,367	(3,936)	198,431 *	
7	10.5	085	4	8A-1	085	4	Pharmacy - Other - Nonlabor	\$313,127	\$10,307	\$323,434	
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor To reclassify prescription drugs to the appropriate ancillary cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2202.8, 2203.2, 2300 and 2304 CCR, Title 22, Sections 51123 and 51511 CCR, Title 22, 51511(c)	* 198,431	(10,307)	188,124 *	
8	10.5	075	4	8A-1	075	4	Patient Supplies - Other - Nonlabor	\$98,508	\$12,082	\$110,590 *	
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor To reclassify various nursing supply 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	* 188,124	(12,082)	176,042 *	
9	10.5	035	4	8A-1	035	4	Leases and Rentals	* \$77,613	\$2,683	\$80,296 *	
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor To reclassify IV Pump rental expense 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	* 176,042	(2,683)	173,359 *	

*Balance carried forward from prior/to subsequent adjustments

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STUDIO CITY REHABILITATION CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1821160839	39		
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>											
10	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	*	\$173,359	(\$9,148)	\$164,211 *
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	1,068,815	9,148	1,077,963 *
							To reclassify pharmacy consultant expense 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				
11	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	*	\$164,211	\$10,223	\$174,434
	10.5	125	4	8A-1	125	4	Subacute Care - Other - Nonlabor		636,783	(10,223)	626,560 *
							To reclassify enteral 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 CCR, Title 22, Section 51511.5				
12	10.5	035	4	8A-1	035	4	Leases and Rentals	*	\$80,296	\$87,576	\$167,872
	10.5	125	4	8A-1	125	4	Subacute Care - Other - Nonlabor	*	626,560	(87,576)	538,984
							To reclassify subacute oxygen rental from the using cost center 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				
13	10.5	075	4	8A-1	075	4	Patient Supplies - Other - Nonlabor	*	\$110,590	(\$70,313)	\$40,277
	10.5	101	1	8A-1	101	1	Subacute Care Ancillary Services - Salaries and Wages		756,634	(756,634)	0
	10.5	101	2	8A-1	101	2	Subacute Care Ancillary Services - Fringe Benefits		165,827	(165,827)	0
	10.5	081	1	8A-1	081	1	Respiratory Therapy - Salaries and Wages		0	756,634	756,634
	10.5	081	2	8A-1	081	2	Respiratory Therapy - Fringe Benefits		0	165,827	165,827
	10.5	081	4	8A-1	081	4	Respiratory Therapy - Other - Nonlabor		0	70,313	70,313
							To reclassify Respiratory Therapy costs for matching purposes. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304				

Provider Name							Fiscal Period	NPI	Adjustments		
STUDIO CITY REHABILITATION CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1821160839	39		
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											
14	10.5	020	4	8A-1	020	4	Depreciation - Leasehold Improvements	\$14,557	\$16,360	\$30,917	
	10.5	025	4	8A-1	025	4	Depreciation - Equipment	20,951	3,576	24,527	
							To reconcile the reported amounts to agree with the trial balance. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304				
15	10.5	050	4	8A-1	050	4	Interest - Property, Plant, and Equipment	\$2,832	(\$2,832)	\$0	
							To abate interest income against interest expense. 43 CFR 413.153(b)(2)(iii) / CMS Pub. 15-1, Section 202.2 CMS Pub. 15-2, Section 3614				
16	10.5	168	4	8A-1	168	4	Professional Liability Insurance	* \$148,864	(\$6,241)	\$142,623	
							To adjust the liability insurance to agree with the insurance policy. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304				
17	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor	\$383,348	(\$1,668)	\$381,680 *	
							To eliminate patient television/telephone expenses. 42 CFR 413.9(c)(3), 413.24, and 413.50 CMS Pub. 15-1, Sections 2106.1 and 2304				
18	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor	* \$381,680	(\$2,883)	\$378,797	
							To eliminate purchase service maintenance expenses due to lack of documentation. 42 CFR 413.9(c)(3), 413.24, and 413.50 CMS Pub. 15-1, Sections 2106.1 and 2304				
19	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$1,077,963	(\$17,867)	\$1,060,096 *	
							To eliminate prior legal expense not applicable to the audit period. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	NPI	Adjustments		
STUDIO CITY REHABILITATION CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1821160839	39		
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											
20	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To eliminate office supplies 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)	*	\$1,060,096	(\$2,387)	\$1,057,709 *
21	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To eliminate medical transportation expenses not included on the rate. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Section 51123	*	\$1,057,709	(\$1,035)	\$1,056,674 *
22	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To eliminate auto allowance due to lack of documentation and not related to patient care. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 W&I Code 14124.2(b)	*	\$1,056,674	(\$900)	\$1,055,774 *
23	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To eliminate telephone allowance for employees due to lack of documentation. 42 CFR 413.9(c)(3), 413.24, and 413.50 CMS Pub. 15-1, Sections 2106.1 and 2304	*	\$1,055,774	(\$3,300)	\$1,052,474 *
24	10.5	005	1	8A-1	005	1	Plant Operations and Maintenance - Salaries and Wages		\$242,448	(\$94,751)	\$147,697
	10.5	065	1	8A-1	065	1	Dietary - Salaries and Wages		378,434	(27,968)	350,466
	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages	*	2,875,944	(91,595)	2,784,349
	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	*	663,666	(160,727)	502,939
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To adjust reported home office costs to agree with the Longwood Management Home Office audit reports for fiscal periods ended February 29, 2012 and February 28, 2013. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304	*	1,052,474	(109,984)	942,490
*Balance carried forward from prior/to subsequent adjustments											

Provider Name							Fiscal Period	NPI	Adjustments	
STUDIO CITY REHABILITATION CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1821160839	39	
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>										
25	10.7	105	1,2,3	7	105	Skilled Nursing Care (Square Feet)	12,043	(110)	11,933	
	10.7	165	1,2,3	7	165	Administration	3,838	110	3,948	
To adjust square footage 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										
26	10.7	125	5	7	125	Subacute Care (Number of Meals)	26,172	(7,887)	18,285	
	10.7	175	5	7	N/A	Total - Number of Meals	157,683	(7,887)	149,796	
To adjust the patient meals statistics based on audited patient days in order to properly allocate indirect costs. 43 CFR 413.24 / CMS Pub. 15-1, Sections 2300 and 2306										

Provider Name							Fiscal Period	NPI	Adjustments	
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Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
ADJUSTMENTS TO REPORTED PATIENT DAYS										
27	4.1	5	2	1	15	Medi-Cal Days - Skilled Nursing Care To adjust reported Medi-Cal days based on the following Fiscal Intermediary Payment Data: Service Period: January 1, 2012 through December 31, 2012 Payment Period: January 1, 2012 through July 31, 2013 Report Date: August 21, 2012 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408 CCR, Title 22, Section 51541	35,324	22	35,346	
28	4.3	100	1	Subacute 1	48	Total Subacute Days - Ventilator	5,785	2,157	7,942	
	4.3	115	1	Subacute 1	49	Total Subacute Days - Nonventilator To adjust reported total ventilator and nonventilator patient days in the Subacute care schedule. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 Medi-Cal Subacute Contract No. 01-01-70181	9,387	(2,157)	7,230	
29	4.3	100	2	Subacute 1	48	Medi-Cal Subacute Day - Ventilator	5,785	812	6,597	
	4.3	115	2	Subacute 1	49	Medi-Cal Subacute Day - Nonventilator To adjust Medi-Cal Subacute ventilator patient days based on the following Fiscal Intermediary Services Period: January 1, 2012 through December 31, 2012 Payment Period: January 1, 2012 through July 31, 2013 Report Date: August 21, 2013 42 CFR 413.20, 413.50, 413.53, 413.60 and 413.64 CMS Pub. 15-1, Sections 2304 and 2408 CCR, Title 22, Section 51541 Medi-Cal Subacute Contract No. 01-01-70181	6,687	(681)	6,006	

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Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>ADJUSTMENTS TO REPORTED TOTAL CHARGES</u>											
30	13	10	2	Subacute 2	11	Patient Supplies To eliminate total enteral charges because enteral costs are not included in the Medi-Cal rate. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304	\$796,583	(\$32,704)	\$763,879 *		
31	13	10	2	Subacute 2	11	Patient Supplies	*	\$763,879	(\$175,781)	\$588,098	
	13	15	2	Subacute 2	33	Physical Therapy		2,247,154	1,725	2,248,879	
	13	16	2	Subacute 2	44	Respiratory Therapy To adjust total ancillary charges to agree with the provider's trial balance. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304		0	175,781	175,781	

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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					
ADJUSTMENTS TO REPORTED SUBACUTE CHARGES											
32	13	10	4	Subacute 2	11		Patient Supplies To eliminate Subacute enteral charges because enteral costs are not included in the Medi-Cal rate. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304	\$620,837	(\$27,746)	\$593,091 *	
33	13 13	10 16	4 4	Subacute 2	11 44		Patient Supplies Respiratory Therapy To adjust Subacute ancillary charges for matching purposes. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304	\$593,091 0	(\$175,781) 175,781	\$417,310 175,781	
34	13	12	4	Subacute 2	22		Specialized Support Surfaces To eliminate the reported Subacute specialized support surface charges since they are not included in the Medi-Cal rate. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Section 51511.5	\$20,787	(\$20,787)	\$0	
35	13	20	4	Subacute 2	77		Pharmacy To eliminate the reported Subacute pharmacy charges due to lack of documentation. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Section 51511.5	\$419,387	(\$419,387)	\$0	

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STUDIO CITY REHABILITATION CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1821160839	39		
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>											
36	Not Reportec			Subacute 1	41		Contracted Number of Subacute Care Beds To identify the contracted number of Subacute beds. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Section 72201 Medi-Cal Subacute Contract No. 01-10-70181	0	53	53	
37	4.3	5	1	Subacute 1	42		Total Licensed Nursing Facility Beds To exclude the contracted number of adult Subacute beds from total licensed nursing facility beds. 42 CFR 413.24 and 413.24 CMS Pub. 15-1, Section 2300 and 2304 CCR, Title 22, Section 72201	181	(53)	128	
38	Not Reportec			Subacute 1	48		Ventilator (Equipment Cost Only) To identify Subacute ventilator equipment costs in the audit period. 42 CFR 413.24 and 413.24 / CMS Pub. 15-1, Section 2300 and 2304 Medi-Cal Subacute Contract No. 01-01-70181	\$0	\$45,841	\$45,841	
39	Not Reportec				1	14	Overpayments - Skilled Nursing Care 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	\$947	\$947	