

**REPORT
ON THE
RATE SETTING AUDIT**

**GRANT CUESTA SUBACUTE AND REHABILITATION
CENTER
MOUNTAIN VIEW, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1750378519**

**FISCAL PERIOD ENDED
DECEMBER 31, 2011**

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

**Section Chief: Margaret A. Varho
Audit Supervisor: Felipe Avila
Auditor: David Ellis**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

Date: May 9, 2013

Carol Sparks
Director of Reimbursement
Covenant Care, Inc.
27071 Aliso Creek Road, Suite 100
Aliso Viejo, CA 92656

GRANT CUESTA SUBACUTE AND REHABILITATION CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1750378519
FISCAL PERIOD ENDED DECEMBER 31, 2011

We have examined the facility's Integrated Disclosure and Medi-Cal Cost Report for the above-referenced fiscal period. 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 \$6,890, 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.

Carol Sparks
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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 Rate 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—Santa Ana at (714) 558-4434.

(Original signed by Margaret Varho)

Margaret A. Varho, Chief
Audits Section—Santa Ana
Financial Audits Branch

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:

GRANT CUESTA SUBACUTE AND REHABILITATION CENTER

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1750378519

OSHPD Facility No.:

206431815

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	\$ 4,198,710	\$ 126.17
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 1,075,397	\$ 32.32
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 662,839	\$ 19.92
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 593,532	\$ 17.84
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 58,918	\$ 1.77
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 18,463	\$ 0.55
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 66,276	\$ 1.99
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 343,535	\$ 10.32
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 955,699	\$ 28.72
11	Cost of Routine Service/Audited Total Costs	\$ 7,941,485	\$ 7,973,369	\$ 239.61
12	Total Patient Days (Adj)	33,277	33,277	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 238.65	\$ 239.61	
14	Overpayments (Adj 5)	\$ 0	\$ (6,890)	
15	Medi-Cal Days (Adj 4)	20,843	18,697	
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	
MENTALLY DISORDERED CARE				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
22	Total Patient Days (Adj)	0	0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj)	\$ 0	\$ 0	
DEVELOPMENTALLY DISABLED CARE				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
26	Total Patient Days (Adj)	0	0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj)	\$ 0	\$ 0	
SUBACUTE CARE				
29	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
37	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
38	Cost of Administration (Subacute Care Sch.1, Ln. 34)	\$ N/A	\$ 0	\$ 0.00
39	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
40	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
41	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
42	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:

GRANT CUESTA SUBACUTE AND REHABILITATION CENTER

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1750378519

OSHPD Facility No.:

206431815

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

**ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR**

Provider Name:
GRANT CUESTA SUBACUTE AND REHABILITATION CENTER

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

Provider NPI:
1750378519

OSHPD Facility No.:
206431815

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	\$ 224,091	\$ 224,091		
160	Activities	92,660		\$ 92,660	
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	0	0	0	0
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	0	0	0	0
083	Speech Pathology	0	0	0	0
085	Pharmacy	0	0	0	0
090	Laboratory	0	0	0	0
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	0	0	0	0
101	Subacute Care Ancillary Services	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
	ROUTINE SERVICES				
105	Skilled Nursing Care	3,881,959	224,091	92,660	4,198,710
110	Intermediate Care	0	0	0	0
115	Mentally Disordered Care	0	0	0	0
120	Developmentally Disabled Care	0	0	0	0
125	Subacute Care	0	0	0	0
126	Subacute Care - Pediatric	0	0	0	0
128	Transitional Inpatient Care	0	0	0	0
130	Hospice Inpatient Care	0	0	0	0
135	Other Routine Services	0	0	0	0
	NONREIMBURSABLE				
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	TOTAL	\$ 4,198,710	\$ 224,091	\$ 92,660	\$ 4,198,710

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
GRANT CUESTA SUBACUTE AND REHABILITATION CENTER

Provider NPI:
1750378519

OSHPD Facility Number:
206431815

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
	GENERAL SERVICES												
005	Plant Operations and Maintenance	\$ 78,919	\$ 78,919										
010	Housekeeping	316,834	1,483	\$ 318,317									
060	Laundry and Linen	66,260	2,008	8,256	\$ 76,524								
065	Dietary	483,454	7,363	30,265	0	\$ 521,082							
155	Social Services	N/A	221	907	0	0	\$ 1,127						
160	Activities	N/A	2,623	10,783	0	0	0	\$ 13,406					
165	Administration	N/A	2,900	11,921	0	0	0	0		\$ 14,821	\$ 14,821		
166	Medical Records	103,993	709	2,913	0	0	0	0		107,614		\$ 107,614	
170	Inservice Education - Nursing	96,552	3,585	14,737	0	0	0	0	\$ 114,874				
	ANCILLARY SERVICES												
075	Patient Supplies		493	2,025	0	0	0	0	0	2,518	322	2,340	\$ 5,180
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		2,834	11,651	0	0	0	0	0	14,485	926	6,726	22,137
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		2,581	10,609	0	0	0	0	0	13,190	996	7,234	21,421
083	Speech Pathology		1,384	5,690	0	0	0	0	0	7,075	179	1,302	8,557
085	Pharmacy		235	964	0	0	0	0	0	1,199	905	6,573	8,677
090	Laboratory		0	0	0	0	0	0	0	0	141	1,026	1,168
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	69	498	567
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		49,971	205,415	76,524	521,082	1,127	13,406	114,874	982,399	11,257	81,740	1,075,397 *
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care		0	0	0	0	0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric		0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
	NONREIMBURSABLE												
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		530	2,180	0	0	0	0	0	2,710	24	175	2,909
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,146,012	\$ 78,919	\$ 318,317	\$ 76,524	\$ 521,082	\$ 1,127	\$ 13,406	\$ 114,874	\$ 1,023,577	\$ 14,821	\$ 107,614	\$ 1,146,012

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
GRANT CUESTA SUBACUTE AND REHABILITATION CENTER

Provider NPI:
1750378519

OSHPD Facility Number:
206431815

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 167,203	\$ 167,203										
010	Housekeeping	70,239	3,142	\$ 73,381									
060	Laundry and Linen	30,299	4,255	1,903	\$ 36,457								
065	Dietary	193,294	15,599	6,977	0	\$ 215,870							
155	Social Services	23,098	467	209	0	0	\$ 23,774						
160	Activities	24,971	5,558	2,486	0	0	0	\$ 33,014					
165	Administration	N/A	6,144	2,748	0	0	0	0		\$ 8,892	\$ 8,892		
166	Medical Records	42,323	1,501	671	0	0	0	0		44,496		\$ 44,496	
170	Inservice Education - Nursing	0	7,596	3,397	0	0	0	0	\$ 10,993				
ANCILLARY SERVICES													
075	Patient Supplies	175,346	1,044	467	0	0	0	0	0	176,857	193	968	\$ 178,018
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	478,900	6,005	2,686	0	0	0	0	0	487,591	556	2,781	490,928
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	523,361	5,468	2,446	0	0	0	0	0	531,275	598	2,991	534,864
083	Speech Pathology	77,951	2,933	1,312	0	0	0	0	0	82,196	108	539	82,842
085	Pharmacy	512,850	497	222	0	0	0	0	0	513,569	543	2,718	516,830
090	Laboratory	80,722	0	0	0	0	0	0	0	80,722	85	424	81,231
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	39,183	0	0	0	0	0	0	0	39,183	41	206	39,430
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	148,954	105,871	47,354	36,457	215,870	23,774	33,014	10,993	622,288	6,754	33,797	662,839 *
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care	0	0	0	0	0	0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
NONREIMBURSABLE													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	4,395	1,123	502	0	0	0	0	0	6,021	14	72	6,108
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 2,593,089	\$ 167,203	\$ 73,381	\$ 36,457	\$ 215,870	\$ 23,774	\$ 33,014	\$ 10,993	\$ 2,539,701	\$ 8,892	\$ 44,496	\$ 2,593,089

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
GRANT CUESTA SUBACUTE AND REHABILITATION CENTER

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

Provider NPI:
1750378519

OSHPD Facility Number:
206431815

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)	\$ 670,849	91%							
	Property Tax (line 40)	66,593	9%	\$ 737,442						
005	Plant Operations and Maintenance			12,543	\$ 12,543					
010	Housekeeping			13,620	236	\$ 13,856				
060	Laundry and Linen			18,448	319	359	\$ 19,126			
065	Dietary			67,628	1,170	1,317	0	\$ 70,116		
155	Social Services			2,026	35	39	0	0	\$ 2,100	
160	Activities			24,094	417	469	0	0	0	\$ 24,981
165	Administration			26,637	461	519	0	0	0	0
166	Medical Records			6,508	113	127	0	0	0	0
170	Inservice Education - Nursing			32,930	570	642	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			4,526	78	88	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			26,034	450	507	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			23,706	410	462	0	0	0	0
083	Speech Pathology			12,715	220	248	0	0	0	0
085	Pharmacy			2,155	37	42	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			458,999	7,942	8,942	19,126	70,116	2,100	24,981
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
NONREIMBURSABLE										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			4,871	84	95	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 737,442	100%	\$ 737,442	\$ 12,543	\$ 13,856	\$ 19,126	\$ 70,116	\$ 2,100	\$ 24,981

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:

GRANT CUESTA SUBACUTE AND REHABILITATION CENTER

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1750378519

OSHPD Facility Number:

206431815

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 91% Of Total	Property Tax 9% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 670,849	91%							
	Property Tax (line 40)	66,593	9%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 27,617	\$ 27,617				
166	Medical Records				6,748		\$ 6,748			
170	Inservice Education - Nursing			\$ 34,142						
	ANCILLARY SERVICES									
075	Patient Supplies			0	4,692	601	147	\$ 5,439	\$ 4,948	\$ 491
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	26,992	1,726	422	29,139	26,508	2,631
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	24,578	1,856	454	26,889	24,460	2,428
083	Speech Pathology			0	13,183	334	82	13,599	12,371	1,228
085	Pharmacy			0	2,234	1,687	412	4,333	3,942	391
090	Laboratory			0	0	263	64	328	298	30
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	128	31	159	145	14
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			34,142	626,348	20,977	5,125	652,450	593,532	58,918
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
	NONREIMBURSABLE									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	5,050	45	11	5,106	4,645	461
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 737,442	100%	\$ 34,142	\$ 703,077	\$ 27,617	\$ 6,748	\$ 737,442	\$ 670,849	\$ 66,593

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
GRANT CUESTA SUBACUTE AND REHABILITATION CENTER

Provider NPI:
1750378519

OSHPD Facility Number:
206431815

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Accum Costs (From Sch 2)	Accum Costs (From Sch 3)	Accum Costs (From Sch 4)	Accum Costs (From Sch 5)	Total Accum Costs	Allocated Admin. Costs	Admin. 69% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 5% of Total	Quality Assur. Fees 25% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 17,384												
055	Interest - Other	10,196												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,230,643												
	Total Costs Allocable as Administration	1,258,223	69%											
167	CDPH Licensing Fees	24,308	1%											
168	Professional Liability Insurance	87,256	5%											
169	Quality Assurance Fees	452,280	25%											
174	Caregiver Training	0	0%											
	Total	1,822,067	100%						\$ 1,822,067					
ANCILLARY SERVICES														
075	Patient Supplies			\$ -	\$ 2,518	\$ 176,857	\$ 4,692	\$ 184,067	39,620	\$ 27,359	\$ 529	\$ 1,897	\$ 9,835	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			0	14,485	487,591	26,992	529,068	113,879	78,639	1,519	5,454	28,268	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	13,190	531,275	24,578	569,043	122,484	84,581	1,634	5,866	30,403	0
083	Speech Pathology			0	7,075	82,196	13,183	102,453	22,053	15,228	294	1,056	5,474	0
085	Pharmacy			0	1,199	513,569	2,234	517,003	111,283	76,846	1,485	5,329	27,623	0
090	Laboratory			0	0	80,722	0	80,722	17,375	11,998	232	832	4,313	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	39,183	0	39,183	8,434	5,824	113	404	2,094	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			4,198,710	982,399	622,288	626,348	6,429,745	1,383,974	955,699	18,463	66,276	343,535	0
110	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE														
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	2,710	6,021	5,050	13,781	2,966	2,048	40	142	736	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 1,822,067		\$ 4,198,710	\$ 1,023,577	\$ 2,539,701	\$ 703,077	\$ 8,465,065	\$ 1,822,067					
	Total Administrative Costs							\$ 1,822,067		\$ 1,258,223	\$ 24,308	\$ 87,256	\$ 452,280	\$ -
	Unit Cost Multiplier							0.21524549						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 122,435	\$ 53,388	\$ 34,365	\$ 210,188							
	TOTAL FACILITY COSTS							\$ 10,497,320						

*(To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name: GRANT CUESTA SUBACUTE AND REHABILITATION CENTER
 Provider NPI: 1750378519

OSHPD Facility Number:
 206431815

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj)	Plant Ops (SQ FT) 5 (Adj)	Hskpng (SQ FT) 10 (Adj)	Laundry (LBS) 60 (Adj)	Dietary (MEALS) 65 (Adj)	Soc Svcs (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	291									
010	Housekeeping	316	316								
060	Laundry and Linen	428	428	428							
065	Dietary	1,569	1,569	1,569							
155	Social Services	47	47	47							
160	Activities	559	559	559							
165	Administration	618	618	618							
166	Medical Records	151	151	151							
170	Inservice Education - Nursing	764	764	764							
	ANCILLARY SERVICES										
075	Patient Supplies	105	105	105						184,067	184,067
077	Specialized Support Surfaces									0	0
080	Physical Therapy	604	604	604						529,068	529,068
081	Respiratory Therapy									0	0
082	Occupational Therapy	550	550	550						569,043	569,043
083	Speech Pathology	295	295	295						102,453	102,453
085	Pharmacy	50	50	50						517,003	517,003
090	Laboratory									80,722	80,722
095	Home Health Services									0	0
100	Other Ancillary Services									39,183	39,183
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	10,649	10,649	10,649	66,554	98,823	4,030,913	4,030,913	4,030,913	6,429,745	6,429,745
110	Intermediate Care						0	0	0	0	0
115	Mentally Disordered Care						0	0	0	0	0
120	Developmentally Disabled Care						0	0	0	0	0
125	Subacute Care						0	0	0	0	0
126	Subacute Care - Pediatric						0	0	0	0	0
128	Transitional Inpatient Care						0	0	0	0	0
130	Hospice Inpatient Care						0	0	0	0	0
135	Other Routine Services						0	0	0	0	0
	NONREIMBURSABLE										
139	Residential Care									0	0
140	Beauty and Barber	113	113	113						13,781	13,781
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	17,109	16,818	16,502	66,554	98,823	4,030,913	4,030,913	4,030,913	8,465,065	8,465,065
	TOTAL DIRECT SALARIES COSTS - SCH. 2						\$ 224,091	\$ 92,660			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.055593113	0.022987348			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		\$ 78,919	\$ 318,317	\$ 76,524	\$ 521,082	\$ 1,127	\$ 13,406	\$ 114,874	\$ 14,821	\$ 107,614
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		4.69253181	19.28959157	1.14980841	5.27288133	0.00027963	0.00332580	0.02849834	0.00175084	0.01271276
	TOTAL INDIRECT OTHER COSTS - SCH. 4		\$ 167,203	\$ 73,381	\$ 36,457	\$ 215,870	\$ 23,774	\$ 33,014	\$ 10,993	\$ 8,892	\$ 44,496
	UNIT COST MULTIPLIER (INDIRECT OTHER)		9.94190748	4.44677268	0.54778609	2.18440888	0.00589799	0.00819027	0.00272716	0.00105046	0.00525639
	TOTAL CAPITAL COSTS - SCH. 5	\$ 737,442	\$ 12,543	\$ 13,856	\$ 19,126	\$ 70,116	\$ 2,100	\$ 24,981	\$ 34,142	\$ 27,617	\$ 6,748
	UNIT COST MULTIPLIER (CAPITAL COSTS)	43.10257759	0.74579915	0.83966107	0.28738288	0.70950620	0.00052106	0.00619726	0.00846996	0.00326249	0.00079715

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
GRANT CUESTA SUBACUTE AND REHABILITATION CENTER

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

Provider NPI:
1750378519

OSHPD Facility Number:
206431815

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	\$ 61,142	\$ 0	\$ 61,142	(Sch 3)
005	.20-.39	Fringe Benefits	6200	17,777	0	17,777	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	167,203	0	167,203	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 246,122	\$ 0	\$ 246,122	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 229,920	\$ 0	\$ 229,920	(Sch 3)
010	.20-.39	Fringe Benefits	6300	86,914	0	86,914	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	70,239	0	70,239	(Sch 4)
010		Housekeeping - Total	6300	\$ 387,073	\$ 0	\$ 387,073	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 0	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	87,924	0	87,924	(Sch 5)
025		Depreciation: Equipment	7140	27,106	0	27,106	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	555,819	0	555,819	(Sch 5)
040		Property Taxes	7300	66,593	0	66,593	(Sch 5)
045		Property Insurance	7400	17,384	0	17,384	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	0	0	0	(Sch 6)
055		Interest - Other	7600	\$ 10,196	\$ 0	\$ 10,196	(Sch 6)
057		Subtotal 005 - 055		\$ 1,398,217	\$ 0	\$ 1,398,217	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 47,976	\$ 0	\$ 47,976	(Sch 3)
060	.20-.39	Fringe Benefits	6400	18,284	0	18,284	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	30,299	0	30,299	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 96,559	\$ 0	\$ 96,559	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 351,976	\$ 0	\$ 351,976	(Sch 3)
065	.20-.39	Fringe Benefits	6500	131,478	0	131,478	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	193,294	0	193,294	(Sch 4)
065		Dietary - Total	6500	\$ 676,748	\$ 0	\$ 676,748	
070		Provision for Bad Debts	7700	\$	0	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$ 0	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100	0	0	0	(Sch 2)
075	.79	Agency Staff	8100	0	0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	173,069	2,277	175,346	(Sch 4)
075		Patient Supplies - Total	8100	\$ 173,069	\$ 2,277	\$ 175,346	
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:
GRANT CUESTA SUBACUTE AND REHABILITATION CENTER

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

Provider NPI:
1750378519

OSHPD Facility Number:
206431815

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	\$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200	0	0	0	(Sch 2)
080	.79	Agency Staff	8200	0	0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	478,900	0	478,900	(Sch 4)
080		Physical Therapy - Total	8200	\$ 478,900	\$ 0	\$ 478,900	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$ 0	\$ 0	\$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220	0	0	0	(Sch 2)
081	.79	Agency Staff	8220	0	0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220	0	0	0	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$ 0	\$ 0	\$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250	0	0	0	(Sch 2)
082	.79	Agency Staff	8250	0	0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	523,361	0	523,361	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 523,361	\$ 0	\$ 523,361	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$ 0	\$ 0	\$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280	0	0	0	(Sch 2)
083	.79	Agency Staff	8280	0	0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	77,951	0	77,951	(Sch 4)
083		Speech Pathology - Total	8280	\$ 77,951	\$ 0	\$ 77,951	
085		Pharmacy					
085	.01-.19	Salaries and Wages	8300	\$ 0	\$ 0	\$ 0	(Sch 2)
085	.20-.39	Fringe Benefits	8300	0	0	0	(Sch 2)
085	.79	Agency Staff	8300	0	0	0	(Sch 2)
085	.40-.99	Other - Nonlabor	8300	512,850	0	512,850	(Sch 4)
085		Pharmacy - Total	8300	\$ 512,850	\$ 0	\$ 512,850	
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	\$ 0	\$ 0	\$ 0	(Sch 2)
090	.20-.39	Fringe Benefits	8400	0	0	0	(Sch 2)
090	.79	Agency Staff	8400	0	0	0	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	80,722	0	80,722	(Sch 4)
090		Laboratory - Total	8400	\$ 80,722	\$ 0	\$ 80,722	
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	\$ 0	(Sch 2)
100	.20-.39	Fringe Benefits	8900	0	0	0	(Sch 2)
100	.79	Agency Staff	8900	0	0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	39,183	0	39,183	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 39,183	\$ 0	\$ 39,183	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
GRANT CUESTA SUBACUTE AND REHABILITATION CENTER

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

Provider NPI:
1750378519

OSHPD Facility Number:
206431815

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
101		Subacute Care Ancillary Services					
101	.01-.19	Salaries and Wages	8100-8900	\$	\$ 0	\$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
101	.79	Agency Staff	8100-8900		0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
101		Subacute Care Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
102		Subacute Care - Pediatric Ancillary Services					
102	.01-.19	Salaries and Wages	8100-8900	\$	\$ 0	\$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
102	.79	Agency Staff	8100-8900		0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
104		Subtotal 075 - 102		\$ 1,886,036	\$ 2,277	\$ 1,888,313	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 2,901,808	\$ (3,779)	\$ 2,898,029	(Sch 2)
105	.20-.39	Fringe Benefits	6110	984,304	(724)	983,580	(Sch 2)
105	.49	Agency Staff	6110	350	0	350	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	151,954	(3,000)	148,954	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 4,038,416	\$ (7,503)	\$ 4,030,913	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	\$	\$ 0	\$ 0	
110	.20-.39	Fringe Benefits	6120		0	0	
110	.49	Agency Staff	6120		0	0	
110	.40-.99	Other - Nonlabor	6120		0	0	
110		Intermediate Care - Total	6120	\$ 0	\$ 0	\$ 0	(Sch 2)
115		Mentally Disordered Care					
115	.01-.19	Salaries and Wages	6130	\$	\$ 0	\$ 0	
115	.20-.39	Fringe Benefits	6130		0	0	
115	.49	Agency Staff	6130		0	0	
115	.40-.99	Other - Nonlabor	6130		0	0	
115		Mentally Disordered Care - Total	6130	\$ 0	\$ 0	\$ 0	(Sch 2)
120		Developmentally Disabled Care					
120	.01-.19	Salaries and Wages	6140	\$	\$ 0	\$ 0	
120	.20-.39	Fringe Benefits	6140		0	0	
120	.49	Agency Staff	6140		0	0	
120	.40-.99	Other - Nonlabor	6140		0	0	
120		Developmentally Disabled Care - Total	6140	\$ 0	\$ 0	\$ 0	(Sch 2)
125		Subacute Care					
125	.01-.19	Salaries and Wages	6150	\$	\$ 0	\$ 0	(Sch 2)
125	.20-.39	Fringe Benefits	6150		0	0	(Sch 2)
125	.49	Agency Staff	6150		0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150		0	0	(Sch 4)
125		Subacute Care - Total	6150	\$ 0	\$ 0	\$ 0	
126		Subacute Care - Pediatric					
126	.01-.19	Salaries and Wages	6160	\$	\$ 0	\$ 0	(Sch 2)
126	.20-.39	Fringe Benefits	6160		0	0	(Sch 2)
126	.49	Agency Staff	6160		0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160		0	0	(Sch 4)
126		Subacute Care - Pediatric - Total	6160	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
GRANT CUESTA SUBACUTE AND REHABILITATION CENTER

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

Provider NPI:
1750378519

OSHPD Facility Number:
206431815

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	\$ 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	4,395	0	4,395	(Sch 4)
140		Beauty and Barber - Total	8900	\$ 4,395	\$ 0	\$ 4,395	
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		\$ 4,042,811	\$ (7,503)	\$ 4,035,308	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	\$ 169,378	\$ 0	\$ 169,378	(Sch 2)
155	.20-.39	Fringe Benefits	6600	54,713	0	54,713	(Sch 2)
155	.49	Agency Staff	6600	0	0	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600	23,098	0	23,098	(Sch 4)
155		Social Services - Total	6600	\$ 247,189	\$ 0	\$ 247,189	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
GRANT CUESTA SUBACUTE AND REHABILITATION CENTER

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

Provider NPI:
1750378519

OSHPD Facility Number:
206431815

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	\$ 75,637	\$ 0	\$ 75,637	(Sch 2)
160	.20-.39	Fringe Benefits	6700	17,023	0	17,023	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	24,971	0	24,971	(Sch 4)
160		Activities - Total	6700	\$ 117,631	\$ 0	\$ 117,631	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 442,845	\$ 0	\$ 442,845	(Sch 6)
165	.20-.39	Fringe Benefits	6900	156,873	0	156,873	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	625,699	5,226	630,925	(Sch 6)
165		Administration - Total	6900	\$ 1,225,417	\$ 5,226	\$ 1,230,643	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 78,856	\$ 0	\$ 78,856	(Sch 3)
166	.20-.39	Fringe Benefits	6900	25,137	0	25,137	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	42,323	0	42,323	(Sch 4)
166		Medical Records - Total	6900	\$ 146,316	\$ 0	\$ 146,316	
167		CDPH Licensing Fees	6900	\$ 24,308	\$ 0	\$ 24,308	(Sch 6)
168		Professional Liability Insurance	6900	\$ 87,256	\$ 0	\$ 87,256	(Sch 6)
169		Quality Assurance Fees	6900	\$ 452,280	\$ 0	\$ 452,280	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 71,792	\$ 0	\$ 71,792	(Sch 3)
170	.20-.39	Fringe Benefits	6800	24,760	0	24,760	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	0	0	0	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 96,552	\$ 0	\$ 96,552	
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		\$ 2,396,949	\$ 5,226	\$ 2,402,175	
200		Total		\$ 10,497,320	\$ 0	\$ 10,497,320	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 496,345	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name:
GRANT CUESTA SUBACUTE AND REHABILITATION CENTER

Provider NPI:
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OSHPD Facility Number:
206431815
Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Line No.	Sub No.	Description	TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ				
128	1	Transitional Inpatient Care - Salaries and Wages	0							
128	2	Transitional Inpatient Care - Fringe Benefits	0							
128	3	Transitional Inpatient Care - Agency Staff	0							
128	4	Transitional Inpatient Care - Other - Nonlabor	0							
130	1	Hospice Inpatient Care - Salaries and Wages	0							
130	2	Hospice Inpatient Care - Fringe Benefits	0							
130	3	Hospice Inpatient Care - Agency Staff	0							
130	4	Hospice Inpatient Care - Other - Nonlabor	0							
135	1	Other Routine Services - Salaries and Wages	0							
135	2	Other Routine Services - Fringe Benefits	0							
135	3	Other Routine Services - Agency Staff	0							
135	4	Other Routine Services - Other - Nonlabor	0							
139	1	Residential Care - Salaries and Wages	0							
139	2	Residential Care - Fringe Benefits	0							
139	3	Residential Care - Agency Staff	0							
139	4	Residential Care - Other - Nonlabor	0							
140	1	Beauty and Barber - Salaries and Wages	0							
140	2	Beauty and Barber - Fringe Benefits	0							
140	3	Beauty and Barber - Agency Staff	0							
140	4	Beauty and Barber - Other - Nonlabor	0							
145	1	Other Nonreimbursable - Salaries and Wages	0							
145	2	Other Nonreimbursable - Fringe Benefits	0							
145	3	Other Nonreimbursable - Agency Staff	0							
145	4	Other Nonreimbursable - Other - Nonlabor	0							
155	1	Social Services - Salaries and Wages	0							
155	2	Social Services - Fringe Benefits	0							
155	3	Social Services - Agency Staff	0							
155	4	Social Services - Other - Nonlabor	0							
160	1	Activities - Salaries and Wages	0							
160	2	Activities - Fringe Benefits	0							
160	3	Activities - Agency Staff	0							
160	4	Activities - Other - Nonlabor	0							
165	1	Administration - Salaries and Wages	0							
165	2	Administration - Fringe Benefits	0							
165	3	Administration - Agency Staff	0							
165	4	Administration - Other - Nonlabor	5,226		5,226					
166	1	Medical Records - Salaries and Wages	0							
166	2	Medical Records - Fringe Benefits	0							
166	3	Medical Records - Agency Staff	0							
166	4	Medical Records - Other - Nonlabor	0							
167	4	CDPH Licensing Fees	0							
168	4	Professional Liability Insurance	0							
169	4	Quality Assurance Fees	0							
170	1	Inservice Education - Nursing - Salaries and Wages	0							
170	2	Inservice Education - Nursing - Fringe Benefits	0							
170	3	Inservice Education - Nursing - Agency Staff	0							
170	4	Inservice Education - Nursing - Other - Nonlabor	0							
174	1	Caregiver Training - Salaries and Wages	0							
174	2	Caregiver Training - Fringe Benefits	0							

Provider Name:
GRANT CUESTA SUBACUTE AND REHABILITATION CENTER

Provider NPI:
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OSHPD Facility Number:
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Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Line No.	Sub No.		TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ				
174	3	Caregiver Training - Agency Staff	0							
174	4	Caregiver Training - Other - Nonlabor	0							
200		Total	\$0	0	0	0	0	0	0	0
			(To Sch 8)							

Provider Name							Fiscal Period			Provider NPI		Adjustments
GRANT CUESTA SUBACUTE AND REHABILITATION CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1750378519		5
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 purpose only. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 230			\$0	\$496,345	\$496,345

Provider Name							Fiscal Period		Provider NPI		Adjustments
GRANT CUESTA SUBACUTE AND REHABILITATION CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1750378519		5
Report References							Explanation of Audit Adjustments				
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	As Reported	Increase (Decrease)	As Adjusted		
<u>RECLASSIFICATION OF REPORTED COSTS</u>											
2	10.5	075	4	8A-1	075	4	Patient Supplies - Other - Nonlabor	\$173,069	\$2,277	\$175,346	
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	151,954	(2,277)	149,677 *	
							To reclassify alternating mattresses expense to a separately billable cost center for proper cost determination. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 CCR Title 22, Section 51511(c)				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
GRANT CUESTA SUBACUTE AND REHABILITATION CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1750378519		5
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 COSTS</u>										
3	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages	\$2,901,808	(\$3,779)	\$2,898,029
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	984,304	(724)	983,580
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	* 149,677	(723)	148,954
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	625,699	5,226	630,925
To adjust the reported home office costs to agree with the filed Covenant Care, LLC Home Office Cost Report for the fiscal period ended December 31, 2011. 42 CFR 413.17 / CMS Pub. 15-1, Sections 2150.2 and 2304										

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
GRANT CUESTA SUBACUTE AND REHABILITATION CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1750378519		5
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>ADJUSTMENT TO REPORTED PATIENT DAYS</u>										
4	4.1	5	2	1	15	Medi-Cal Days To reflect Medi-Cal patient days based on the following Fiscal Intermediary Payment Data. Service Period: January 01, 2011 through December 31, 2011 Payment Period: January 01, 2011 through October 15, 2012 Report Date: October 16, 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	20,843	(2,146)	18,697	

Provider Name							Fiscal Period			Provider NPI		Adjustments
GRANT CUESTA SUBACUTE AND REHABILITATION CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1750378519		5
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 OTHER MATTERS</u>												
5	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	\$6,890	\$6,890	