

**REPORT
ON THE
RATE SETTING AUDIT**

**COVINA REHABILITATION CENTER
COVINA, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1992885958**

**FISCAL PERIOD ENDED
DECEMBER 31, 2012**

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

**Section Chief: Maria Delgado
Audit Supervisor: Deborah Lee
Auditor: George Barbosa**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

April 11, 2014

Canny Christian, Administrator
Covina Rehabilitation Center
261 West Badillo Street
Covina, CA 91723

COVINA REHABILITATION CENTER
NATIONAL PROVIDER IDENTIFIER (NPI): 1992885958
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 \$7,049, which resulted from Medi-Cal overpayments

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

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

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

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

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

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

United States Postal Service (USPS)

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

Courier (UPS, FedEx, etc.)

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

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

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

Original Signed By:

Maria Delgado, Chief
Audits Section—Gardena
Financial Audits Branch

Canny Christian
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Certified
Enclosures

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:
COVINA REHABILITATION CENTER

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

NPI:
1992885958

OSHPD Facility No.:
206190329

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

1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$	N/A	\$	2,126,470	\$	82.29
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$	N/A	\$	654,911	\$	25.34
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$	N/A	\$	512,001	\$	19.81
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$	N/A	\$	246,786	\$	9.55
5	Property Taxes (Sch. 5, Ln. 105)	\$	N/A	\$	21,113	\$	0.82
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$	N/A	\$	12,862	\$	0.50
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$	N/A	\$	36,835	\$	1.43
8	Caregiver Training (Sch. 6, Ln. 105)	\$	N/A	\$	0	\$	0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$	N/A	\$	228,439	\$	8.84
10	Cost of Administration (Sch. 6, Ln. 105)	\$	N/A	\$	485,459	\$	18.79
11	Cost of Routine Service/Audited Total Costs	\$	4,564,289	\$	4,324,875	\$	167.36
12	Total Patient Days (Adj 19)		25,780		25,842		
13	Cost Per Patient Day (Cost Divided by Days)	\$	177.05	\$	167.36		
14	Overpayments (Adj 26)	\$	0	\$	(7,049)		
15	Medi-Cal Days (Adj 22)		18,621		18,306		
16	Medi-Cal Managed Care Days (Adj 20)				170		

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	\$	1,949,062	\$	249.43
32	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$	N/A	\$	155,507	\$	19.90
33	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$	N/A	\$	406,005	\$	51.96
34	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$	N/A	\$	79,226	\$	10.14
35	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$	N/A	\$	6,778	\$	0.87
36	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$	N/A	\$	9,378	\$	1.20
37	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$	N/A	\$	26,857	\$	3.44
38	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$	N/A	\$	166,558	\$	21.32
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	\$	353,955	\$	45.30
41	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$	3,021,374	\$	3,153,325	\$	403.55
42	Total Patient Days (Subacute Care Sch. 1, Ln. 36)		7,766		7,814		
43	Cost Per Patient Day (Cost Divided by Days)	\$	389.05	\$	403.55		
44	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$	0	\$	0		

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
COVINA REHABILITATION CENTER

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

NPI:
1992885958

OSHPD Facility No.:
206190329

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
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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:
COVINA REHABILITATION CENTER

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

NPI:
1992885958

OSHPD Facility No.:
206190329

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	\$ 41,668	\$ 41,668		
160	Activities	103,201		\$ 103,201	
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	421,634	0	0	421,634 ***
081	Respiratory Therapy	0	0	0	0 ***
082	Occupational Therapy	431,277	0	0	431,277 ***
083	Speech Pathology	93,327	0	0	93,327 ***
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	517,116	0	0	517,116 ***
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
	ROUTINE SERVICES				
105	Skilled Nursing Care	2,043,076	23,986	59,407	2,126,470 *
110	Intermediate Care	0	0	0	0 *
115	Mentally Disordered Care	0	0	0	0 *
120	Developmentally Disabled Care	0	0	0	0 *
125	Subacute Care	1,310,704	17,682	43,794	1,372,179 **
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	\$ 4,962,003	\$ 41,668	\$ 103,201	\$ 4,962,003

* (To Schedule 1)

** (To Subacute Care Schedule 1)

*** (To Subacute Care Schedule 2)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
COVINA REHABILITATION CENTER

NPI:
1992885958

OSHPD Facility Number:
206190329

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	\$ 54,217	\$ 54,217										
010	Housekeeping	192,676	534	\$ 193,210									
060	Laundry and Linen	123,208	193	694	\$ 124,095								
065	Dietary	330,661	6,695	24,095	0	\$ 361,450							
155	Social Services	N/A	527	1,896	0	0	\$ 2,422						
160	Activities	N/A	1,476	5,313	0	0	0	\$ 6,789					
165	Administration	N/A	5,356	19,276	0	0	0	0		\$ 24,631	\$ 24,631		
166	Medical Records	91,372	2,122	7,635	0	0	0	0		101,129		\$ 101,129	
170	Inservice Education - Nursing	62,616	0	0	0	0	0	0	\$ 62,616				
ANCILLARY SERVICES													
075	Patient Supplies		1,035	3,724	0	0	0	0	0	4,759	400	1,644	\$ 6,803
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		964	3,471	0	0	0	0	0	4,435	1,487	6,107	12,029
081	Respiratory Therapy		1,079	3,884	0	0	0	0	0	4,964	68	280	5,313
082	Occupational Therapy		949	3,417	0	0	0	0	0	4,367	1,519	6,237	12,123
083	Speech Pathology		345	1,241	0	0	0	0	0	1,586	338	1,386	3,310
085	Pharmacy		260	934	0	0	0	0	0	1,194	752	3,089	5,036
090	Laboratory		0	0	0	0	0	0	0	0	98	401	498
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	75	309	384
101	Subacute Care Ancillary Services		0	0	0	0	0	0	0	0	1,749	7,183	8,932
102	Subacute Care - Pediatric Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES													
105	Skilled Nursing Care		24,842	89,410	95,479	344,262	1,394	3,908	36,045	595,340	11,667	47,903	654,911
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		7,396	26,617	28,616	17,188	1,028	2,881	26,571	110,297	6,432	26,407	143,136
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		445	1,602	0	0	0	0	0	2,047	45	183	2,275
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 854,750	\$ 54,217	\$ 193,210	\$ 124,095	\$ 361,450	\$ 2,422	\$ 6,789	\$ 62,616	\$ 728,990	\$ 24,631	\$ 101,129	\$ 854,750

* (To Schedule 1)

** (To Subacute Care Schedule 1)

*** (To Subacute Care Schedule 2)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
COVINA REHABILITATION CENTER

NPI:
1992885958

OSHPD Facility Number:
206190329

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	\$ 300,270	\$ 300,270										
010	Housekeeping	58,382		\$ 61,340									
060	Laundry and Linen	15,070	1,068	220	\$ 16,359								
065	Dietary	138,618	37,077	7,649	0	\$ 183,344							
155	Social Services	0	2,917	602	0	0	\$ 3,519						
160	Activities	5,045	8,175	1,687	0	0	0	\$ 14,907					
165	Administration	N/A	29,661	6,120	0	0	0	0		\$ 35,781	\$ 35,781		
166	Medical Records	6,221	11,750	2,424	0	0	0	0		20,395		\$ 20,395	
170	Inservice Education - Nursing	0	0	0	0	0	0	0	\$ 0				
ANCILLARY SERVICES													
075	Patient Supplies	98,983	5,731	1,182	0	0	0	0	0	105,896	582	331	\$ 106,809 ***
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0 ***
080	Physical Therapy	0	5,341	1,102	0	0	0	0	0	6,443	2,161	1,232	9,835 ***
081	Respiratory Therapy	0	5,977	1,233	0	0	0	0	0	7,211	99	57	7,367 ***
082	Occupational Therapy	0	5,259	1,085	0	0	0	0	0	6,343	2,207	1,258	9,808 ***
083	Speech Pathology	0	1,910	394	0	0	0	0	0	2,304	490	279	3,074 ***
085	Pharmacy	217,553	1,438	297	0	0	0	0	0	219,288	1,093	623	221,004 ***
090	Laboratory	28,848	0	0	0	0	0	0	0	28,848	142	81	29,071 ***
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0 ***
100	Other Ancillary Services	22,244	0	0	0	0	0	0	0	22,244	109	62	22,416 ***
101	Subacute Care Ancillary Services	0	0	0	0	0	0	0	0	0	2,541	1,449	3,990 ***
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0 ***
ROUTINE SERVICES													
105	Skilled Nursing Care	121,603	137,584	28,386	12,586	174,626	2,025	8,581	0	485,392	16,949	9,661	512,001 *
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	285,040	40,959	8,450	3,772	8,718	1,493	6,326	0	354,759	9,343	5,326	369,428 **
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	4,854	2,465	509	0	0	0	0	0	7,827	65	37	7,929
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,302,731	\$ 300,270	\$ 61,340	\$ 16,359	\$ 183,344	\$ 3,519	\$ 14,907	\$ 0	\$ 1,246,555	\$ 35,781	\$ 20,395	\$ 1,302,731

* (To Schedule 1)

** (To Subacute Care Schedule 1)

*** (To Subacute Care Schedule 2)

ALLOCATION OF CAPITAL COSTS

Provider Name:
COVINA REHABILITATION CENTER

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

NPI:
1992885958

OSHPD Facility Number:
206190329

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)	\$ 367,375	92%							
	Property Tax (line 40)	31,429	8%	\$ 398,804						
005	Plant Operations and Maintenance			15,320	\$ 15,320					
010	Housekeeping			3,778	151	\$ 3,929				
060	Laundry and Linen			1,364	54	14	\$ 1,433			
065	Dietary			47,352	1,892	490	0	\$ 49,733		
155	Social Services			3,725	149	39	0	0	\$ 3,913	
160	Activities			10,441	417	108	0	0	0	\$ 10,966
165	Administration			37,881	1,513	392	0	0	0	0
166	Medical Records			15,006	599	155	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
	ANCILLARY SERVICES									
075	Patient Supplies			7,319	292	76	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			6,821	272	71	0	0	0	0
081	Respiratory Therapy			7,634	305	79	0	0	0	0
082	Occupational Therapy			6,716	268	69	0	0	0	0
083	Speech Pathology			2,440	97	25	0	0	0	0
085	Pharmacy			1,836	73	19	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			175,713	7,020	1,818	1,102	47,368	2,252	6,313
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			52,310	2,090	541	330	2,365	1,660	4,654
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			3,148	126	33	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 398,804	100%	\$ 398,804	\$ 15,320	\$ 3,929	\$ 1,433	\$ 49,733	\$ 3,913	\$ 10,966

* (To Schedule 1)

** (To Subacute Care Schedule 1)

*** (To Subacute Care Schedule 2)

ALLOCATION OF CAPITAL COSTS

Provider Name:
COVINA REHABILITATION CENTER

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

NPI:
1992885958

OSHPD Facility Number:
206190329

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 92% Of Total	Property Tax 8% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 367,375	92%							
	Property Tax (line 40)	31,429	8%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 39,787	\$ 39,787				
166	Medical Records				15,760		\$ 15,760			
170	Inservice Education - Nursing			\$ 0						
	ANCILLARY SERVICES									
075	Patient Supplies			0	7,687	647	256	\$ 8,590	\$ 7,913	\$ 677 ***
077	Specialized Support Surfaces			0	0	0	0	0	0	0 ***
080	Physical Therapy			0	7,164	2,403	952	10,518	9,689	829 ***
081	Respiratory Therapy			0	8,018	110	44	8,172	7,528	644 ***
082	Occupational Therapy			0	7,054	2,454	972	10,479	9,654	826 ***
083	Speech Pathology			0	2,562	545	216	3,324	3,062	262 ***
085	Pharmacy			0	1,929	1,215	481	3,626	3,340	286 ***
090	Laboratory			0	0	158	62	220	203	17 ***
095	Home Health Services			0	0	0	0	0	0	0 ***
100	Other Ancillary Services			0	0	122	48	170	156	13 ***
101	Subacute Care Ancillary Services			0	0	2,826	1,119	3,945	3,634	311 ***
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0 ***
	ROUTINE SERVICES									
105	Skilled Nursing Care			0	241,587	18,846	7,465	267,898	246,786	21,113 *
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	63,950	10,389	4,115	78,455	72,272	6,183 **
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	3,306	72	29	3,407	3,138	268
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 398,804	100%	\$ 0	\$ 343,257	\$ 39,787	\$ 15,760	\$ 398,804	\$ 367,375	\$ 31,429

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

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
COVINA REHABILITATION CENTER

NPI:
1992885958

OSHPD Facility Number:
206190329

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. 64% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 5% of Total	Quality Assur. Fees 30% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 5,922												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,018,940												
	Total Costs Allocable as Administration	1,024,862	64%											
167	CDPH Licensing Fees	27,154	2%											
168	Professional Liability Insurance	77,763	5%											
169	Quality Assurance Fees	482,262	30%											
174	Caregiver Training	0	0%											
	Total	1,612,041	100%						\$ 1,612,041					
ANCILLARY SERVICES														
075	Patient Supplies			\$ 0	\$ 4,759	\$ 105,896	\$ 7,687	\$ 118,343	26,202	\$ 16,658	\$ 441	\$ 1,264	\$ 7,839	\$ 0
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			421,634	4,435	6,443	7,164	439,675	97,348	61,890	1,640	4,696	29,123	0
081	Respiratory Therapy			0	4,964	7,211	8,018	20,192	4,471	2,842	75	216	1,337	0
082	Occupational Therapy			431,277	4,367	6,343	7,054	449,041	99,422	63,208	1,675	4,796	29,743	0
083	Speech Pathology			93,327	1,586	2,304	2,562	99,780	22,092	14,045	372	1,066	6,609	0
085	Pharmacy			0	1,194	219,288	1,929	222,410	49,244	31,307	829	2,375	14,732	0
090	Laboratory			0	0	28,848	0	28,848	6,387	4,061	108	308	1,911	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	22,244	0	22,244	4,925	3,131	83	238	1,473	0
101	Subacute Care Ancillary Services			517,116	0	0	0	517,116	114,495	72,790	1,929	5,523	34,252	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES														
105	Skilled Nursing Care			2,126,470	595,340	485,392	241,587	3,448,788	763,595	485,459	12,862	36,835	228,439	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			1,372,179	110,297	354,759	63,950	1,901,186	420,941	267,615	7,091	20,306	125,930	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	2,047	7,827	3,306	13,181	2,918	1,855	49	141	873	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 1,612,041		\$ 4,962,003	\$ 728,990	\$ 1,246,555	\$ 343,257	\$ 7,280,805	\$ 1,612,041					
	Total Administrative Costs							\$ 1,612,041		\$ 1,024,862	\$ 27,154	\$ 77,763	\$ 482,262	\$ 0
	Unit Cost Multiplier							0.22140972						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 125,760	\$ 56,176	\$ 55,547	\$ 237,483							
	TOTAL FACILITY COSTS							\$ 9,130,329						

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

STATISTICS FOR COST ALLOCATION

Provider Name:
COVINA REHABILITATION CENTER

NPI:
1992885958

OSHPD Facility Number:
206190329

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS	Plant Ops (SQ FT) 5	Hskpng (SQ FT) 10	Laundry (LBS) 60	Dietary (MEALS) 65	Soc Srvs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	Inserv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
		(Adj 16)	(Adj 16)	(Adj 16)	(Adj 17)	(Adj 18)	(Adj	(Adj	(Adj		
))))))))		
	GENERAL SERVICES										
005	Plant Operations and Maintenance	584									
010	Housekeeping	144	144								
060	Laundry and Linen	52	52	52							
065	Dietary	1,805	1,805	1,805							
155	Social Services	142	142	142							
160	Activities	398	398	398							
165	Administration	1,444	1,444	1,444							
166	Medical Records	572	572	572							
170	Inservice Education - Nursing										
	ANCILLARY SERVICES										
075	Patient Supplies	279	279	279						118,343	118,343
077	Specialized Support Surfaces									0	0
080	Physical Therapy	260	260	260						439,675	439,675
081	Respiratory Therapy	291	291	291						20,192	20,192
082	Occupational Therapy	256	256	256						449,041	449,041
083	Speech Pathology	93	93	93						99,780	99,780
085	Pharmacy	70	70	70						222,410	222,410
090	Laboratory									28,848	28,848
095	Home Health Services									0	0
100	Other Ancillary Services									22,244	22,244
101	Subacute Care Ancillary Services									517,116	517,116
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	6,698	6,698	6,698	250,570	75,171	2,164,679	2,164,679	2,164,679	3,448,788	3,448,788
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	1,994	1,994	1,994	75,100	3,753	1,595,744	1,595,744	1,595,744	1,901,186	1,901,186
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	120	120	120						13,181	13,181
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	15,202	14,618	14,474	325,670	78,924	3,760,423	3,760,423	3,760,423	7,280,805	7,280,805
	TOTAL DIRECT SALARIES COSTS - SCH. 2						\$ 41,668	\$ 103,201			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.011080668	0.027443987			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		\$ 54,217	\$ 193,210	\$ 124,095	\$ 361,450	\$ 2,422	\$ 6,789	\$ 62,616	\$ 24,631	\$ 101,129
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		3.70892051	13.34876914	0.38104523	4.57972391	0.00064413	0.00180537	0.01665132	0.00338305	0.01388981
	TOTAL INDIRECT OTHER COSTS - SCH. 4		\$ 300,270	\$ 61,340	\$ 16,359	\$ 183,344	\$ 3,519	\$ 14,907	\$ -	\$ 35,781	\$ 20,395
	UNIT COST MULTIPLIER (INDIRECT OTHER)		20.54111370	4.23793840	0.05023033	2.32304735	0.00093570	0.00396420	0.00000000	0.00491442	0.00280115
	TOTAL CAPITAL COSTS - SCH. 5	\$ 398,804	\$ 15,320	\$ 3,929	\$ 1,433	\$ 49,733	\$ 3,913	\$ 10,966	\$ -	\$ 39,787	\$ 15,760
	UNIT COST MULTIPLIER (CAPITAL COSTS)	26.23365347	1.04805402	0.27142227	0.00439943	0.63014291	0.00104045	0.00291620	0.00000000	0.00546460	0.00216465

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
COVINA REHABILITATION CENTER

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

NPI:
1992885958

OSHPD Facility Number:
206190329

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	\$ 94,561	\$ (50,858)	\$ 43,703	(Sch 3)
005	.20-.39	Fringe Benefits	6200	10,514	0	10,514	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	300,270	0	300,270	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 405,345	\$ (50,858)	\$ 354,487	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 155,310	\$ 0	\$ 155,310	(Sch 3)
010	.20-.39	Fringe Benefits	6300	37,366	0	37,366	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	58,382	0	58,382	(Sch 4)
010		Housekeeping - Total	6300	\$ 251,058	\$ 0	\$ 251,058	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	1,595	0	1,595	(Sch 5)
025		Depreciation: Equipment	7140	27,732	0	27,732	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	296,975	41,073	338,048	(Sch 5)
040		Property Taxes	7300	31,429	0	31,429	(Sch 5)
045		Property Insurance	7400	5,922	0	5,922	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600		0	0	(Sch 6)
057		Subtotal 005 - 055		\$ 1,020,056	\$ (9,785)	\$ 1,010,271	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 97,382	\$ 0	\$ 97,382	(Sch 3)
060	.20-.39	Fringe Benefits	6400	23,429	0	23,429	(Sch 3)
060	.79	Agency Staff	6400	2,397	0	2,397	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	15,070	0	15,070	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 138,278	\$ 0	\$ 138,278	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 281,547	\$ (15,012)	\$ 266,535	(Sch 3)
065	.20-.39	Fringe Benefits	6500	64,126	0	64,126	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	138,618	0	138,618	(Sch 4)
065		Dietary - Total	6500	\$ 484,291	\$ (15,012)	\$ 469,279	
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	97,550	1,433	98,983	(Sch 4)
075		Patient Supplies - Total	8100	\$ 97,550	\$ 1,433	\$ 98,983	
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	738	(738)	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 738	\$ (738)	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
COVINA REHABILITATION CENTER

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

NPI:
1992885958

OSHPD Facility Number:
206190329

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	421,634	0	421,634	(Sch 2)
080	.40-.99	Other - Nonlabor	8200		0	0	(Sch 4)
080		Physical Therapy - Total	8200	\$ 421,634	\$ 0	\$ 421,634	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$	\$ 0	\$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220		0	0	(Sch 2)
081	.79	Agency Staff	8220		0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220		0	0	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$	\$ 0	\$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250		0	0	(Sch 2)
082	.79	Agency Staff	8250	431,277	0	431,277	(Sch 2)
082	.40-.99	Other - Nonlabor	8250		0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 431,277	\$ 0	\$ 431,277	
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	93,327	0	93,327	(Sch 2)
083	.40-.99	Other - Nonlabor	8280		0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 93,327	\$ 0	\$ 93,327	
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	217,553	0	217,553	(Sch 4)
085		Pharmacy - Total	8300	\$ 217,553	\$ 0	\$ 217,553	
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	28,848	0	28,848	(Sch 4)
090		Laboratory - Total	8400	\$ 28,848	\$ 0	\$ 28,848	
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	\$	\$ 0	\$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800		0	0	(Sch 2)
095	.79	Agency Staff	8800		0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800		0	0	(Sch 4)
095		Home Health Services - Total	8800	\$ 0	\$ 0	\$ 0	
100		Other Ancillary Services					
100	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0	(Sch 2)
100	.20-.39	Fringe Benefits	8900		0	0	(Sch 2)
100	.79	Agency Staff	8900		0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	22,244	0	22,244	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 22,244	\$ 0	\$ 22,244	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
COVINA REHABILITATION CENTER

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

NPI:
1992885958

OSHPD Facility Number:
206190329

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	\$ 416,831	\$ 0	\$ 416,831	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900	100,285	0	100,285	(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	\$ 517,116	\$ 0	\$ 517,116	
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		\$ 1,830,287	\$ 695	\$ 1,830,982	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,800,191	\$ (152,751)	\$ 1,647,440	(Sch 2)
105	.20-.39	Fringe Benefits	6110	421,280	(25,644)	395,636	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	130,807	(9,204)	121,603	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,352,278	\$ (187,599)	\$ 2,164,679	
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	\$ 994,334	\$ 62,182	\$ 1,056,516	(Sch 2)
125	.20-.39	Fringe Benefits	6150	239,227	14,961	254,188	(Sch 2)
125	.49	Agency Staff	6150		0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150	319,370	(34,330)	285,040	(Sch 4)
125		Subacute Care - Total	6150	\$ 1,552,931	\$ 42,813	\$ 1,595,744	
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:
COVINA REHABILITATION CENTER

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

NPI:
1992885958

OSHPD Facility Number:
206190329

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
139	.20-.39	Fringe Benefits	9100		0	0
139	.49	Agency Staff	9100		0	0
139	.40-.99	Other - Nonlabor	9100		0	0
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
						(Sch 2)
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0
140	.20-.39	Fringe Benefits	8900		0	0
140	.49	Agency Staff	8900		0	0
140	.40-.99	Other - Nonlabor	8900	4,854	0	4,854
140		Beauty and Barber - Total	8900	\$ 4,854	\$ 0	\$ 4,854
						(Sch 2)
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0
145	.20-.39	Fringe Benefits	9100		0	0
145	.49	Agency Staff	9100		0	0
145	.40-.99	Other - Nonlabor	9100		0	0
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
						(Sch 2)
146		Subtotal 105 - 145		\$ 3,910,063	\$ (144,786)	\$ 3,765,277
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 33,587	\$ 0	\$ 33,587
155	.20-.39	Fringe Benefits	6600	8,081	0	8,081
155	.49	Agency Staff	6600		0	0
155	.40-.99	Other - Nonlabor	6600		0	0
155		Social Services - Total	6600	\$ 41,668	\$ 0	\$ 41,668
						(Sch 2)

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
COVINA REHABILITATION CENTER

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

NPI:
1992885958

OSHPD Facility Number:
206190329

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	\$ 83,187	\$ 0	\$ 83,187	(Sch 2)
160	.20-.39	Fringe Benefits	6700	20,014	0	20,014	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	5,045	0	5,045	(Sch 4)
160		Activities - Total	6700	\$ 108,246	\$ 0	\$ 108,246	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 384,702	\$ 44,405	\$ 429,107	(Sch 6)
165	.20-.39	Fringe Benefits	6900	71,799	10,683	82,482	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	642,318	(134,967)	507,351	(Sch 6)
165		Administration - Total	6900	\$ 1,098,819	\$ (79,879)	\$ 1,018,940	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 73,652	\$ 0	\$ 73,652	(Sch 3)
166	.20-.39	Fringe Benefits	6900	17,720	0	17,720	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	6,221	0	6,221	(Sch 4)
166		Medical Records - Total	6900	\$ 97,593	\$ 0	\$ 97,593	
167		CDPH Licensing Fees	6900	\$ 27,154	\$ 0	\$ 27,154	(Sch 6)
168		Professional Liability Insurance	6900	\$ 84,549	\$ (6,786)	\$ 77,763	(Sch 6)
169		Quality Assurance Fees	6900	\$ 482,262	\$ 0	\$ 482,262	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 50,473	\$ 0	\$ 50,473	(Sch 3)
170	.20-.39	Fringe Benefits	6800	12,143	0	12,143	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800		0	0	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 62,616	\$ 0	\$ 62,616	
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		\$ 2,002,907	\$ (86,665)	\$ 1,916,242	
200		Total		\$ 9,385,882	\$ (255,553)	\$ 9,130,329	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 185,007	
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* For informational purposes only, this amount is included in various cost centers above.

SUMMARY OF AUDITED SUBACUTE CARE COSTS AND INFORMATION

Provider Name:
COVINA REHABILITATION CENTER

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

NPI:
1992885958

OSHPD Facility No:
206190329

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	\$ 1,372,179	\$ 175.61
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 125)	\$ N/A	\$ 143,136	\$ 18.32
3	Cost of Direct and Indirect NonLabor (Sch. 4, Ln. 125)	\$ N/A	\$ 369,428	\$ 47.28
4	Cost of Capital Related (Sch. 5, Ln. 125)	\$ N/A	\$ 72,272	\$ 9.25
5	Property Taxes (Sch. 5, Ln. 125)	\$ N/A	\$ 6,183	\$ 0.79
6	CDPH Licensing Fees (Sch. 6, Ln. 125)	\$ N/A	\$ 7,091	\$ 0.91
7	Professional Liability Insurance (Sch. 6, Ln. 125)	\$ N/A	\$ 20,306	\$ 2.60
8	Quality Assurance Fees (Sch. 6, Ln. 125)	\$ N/A	\$ 125,930	\$ 16.12
9	Caregiver Training (Sch. 6, Ln. 125)	\$ N/A	\$ 0	\$ 0.00
10	Cost of Administration (Sch. 6, Ln. 125)	\$ N/A	\$ 267,615	\$ 34.25
11	Cost of Routine Service/Audited Total Routine Costs	\$ 3,021,374	\$ 2,384,139	\$ 305.11
12	Routine Cost Per Patient Day (Routine Cost Divided by Days)	\$ 389.05	\$ 305.11	

SUBACUTE CARE ANCILLARY

13	Cost of Direct Care - Labor (Subacute Care Sch. 2, Ln. 122)	\$ N/A	\$ 576,883	\$ 73.83
14	Cost of Indirect Care - Labor (Subacute Care Sch. 2, Ln. 123)	\$ N/A	\$ 12,371	\$ 1.58
15	Cost of Direct and Indirect Nonlabor (Subacute Care Sch. 2, Ln. 124)	\$ N/A	\$ 36,577	\$ 4.68
16	Cost of Capital Related (Subacute Care Sch. 2, Ln. 125)	\$ N/A	\$ 6,954	\$ 0.89
17	Property Taxes (Subacute Care Sch. 2, Ln. 126)	\$ N/A	\$ 595	\$ 0.08
18	CDPH Licensing Fees (Subacute Care Sch. 2, Ln. 127)	\$ N/A	\$ 2,288	\$ 0.29
19	Professional Liability Insurance (Subacute Care Sch. 2, Ln. 128)	\$ N/A	\$ 6,551	\$ 0.84
20	Quality Assurance Fees (Subacute Care Sch. 2, Ln. 129)	\$ N/A	\$ 40,628	\$ 5.20
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	\$ 86,340	\$ 11.05
23	Cost of Ancillary Service/Audited Total Ancillary Costs	\$ 0	\$ 769,186	\$ 98.44
24	Ancillary Cost Per Patient Day (Ancillary Cost Divided by Days)	\$ 0.00	\$ 98.44	

SUBACUTE CARE TOTAL

25	Cost of Direct Care - Labor (Line 1 + Line 13)	\$ N/A	\$ 1,949,062	\$ 249.43 *
26	Cost of Indirect Care - Labor (Line 2 + Line 14)	\$ N/A	\$ 155,507	\$ 19.90 *
27	Cost of Direct and Indirect Nonlabor (Line 3 + Line 15)	\$ N/A	\$ 406,005	\$ 51.96 *
28	Cost of Capital Related (Line 4 + Line 16)	\$ N/A	\$ 79,226	\$ 10.14 *
29	Property Taxes (Line 5 + Line 17)	\$ N/A	\$ 6,778	\$ 0.87 *
30	CDPH Licensing Fees (Line 6 + Line 18)	\$ N/A	\$ 9,378	\$ 1.20 *
31	Professional Liability Insurance (Line 7 + Line 19)	\$ N/A	\$ 26,857	\$ 3.44 *
32	Quality Assurance Fees (Line 8 + Line 20)	\$ N/A	\$ 166,558	\$ 21.32 *
33	Caregiver Training (Line 9 + Line 21)	\$ N/A	\$ 0	\$ 0.00 *
34	Cost of Administration (Line 10 + Line 22)	\$ N/A	\$ 353,955	\$ 45.30 *
35	Total Cost of Subacute Service (Line 11 + Line 23)	\$ 3,021,374	\$ 3,153,325	\$ 403.55 *
36	Total Patient Days (Adj 19)	7,766	7,814	
37	Total Cost Per Patient Day (Total Cost Divided by Days)	\$ 389.05	\$ 403.55	
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 27)		22	
42	Total Licensed Nursing Facility Beds (Adj)	99	99	
43	Total Licensed Capacity (All levels) (Adj)	99	99	
44	Total Medi-Cal Subacute Care Patient Days (Adj 23)	6,713	6,553	

CAPITAL RELATED COST

45	Direct Capital Related Cost (Adj)	\$ N/A	\$ 0	
46	Indirect Capital Related Cost (Line 28)	\$ N/A	\$ 79,226	
47	Total Capital Related Cost (Line 45 + Line 46)	\$ 0	\$ 79,226	

VENTILATOR / NONVENTILATOR

	AUDITED COSTS (Adj 28)	AUDITED TOTAL DAYS (Adj 21)	AUDITED MEDI-CAL DAYS (Adj 23)	
48	Ventilator (Equipment Cost Only)	\$ 34,330	6,259	5,249
49	Nonventilator	\$ N/A	1,555	0
50	TOTAL	\$ N/A	7,814	5,249

* (To Schedule 1)

SUMMARY OF TOTAL ALLOWABLE SUBACUTE CARE ANCILLARY COSTS

Provider Name:
COVINA REHABILITATION CENTER

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

NPI:
1992885958

OSHPD Facility Number:
206190329

LINE NO.	DESCRIPTION	ANCILLARY COSTS	TOTAL ANCILLARY CHARGES (Adj 24)	RATIO COST/CHG	TOTAL SUBACUTE CARE ANCILLARY CHARGES (Adj 25)	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)	6,803				1,636
3	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 75)	106,809				25,679
4	Cost of Capital Related (Sch. 5, Ln. 75)	7,913				1,902
5	Property Taxes (Sch. 5, Ln. 75)	677				163
6	CDPH Licensing Fees (Sch. 6, Ln. 75)	441				106
7	Professional Liability Insurance (Sch. 6, Ln. 75)	1,264				304
8	Quality Assurance Fees (Sch. 6, Ln. 75)	7,839				1,885
9	Caregiver Training (Sch. 6, Ln. 75)	0				0
10	Cost of Administration (Sch. 6, Ln. 75)	16,658				4,005
11	Total Patient Supplies Ancillary Service	\$ 148,405	\$ 329,942	0.449791	\$ 79,323	\$ 35,679

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	\$ 2,284	0.000000	\$ 0	\$ 0

PHYSICAL THERAPY						
23	Cost of Direct Care - Labor (Sch. 2, Ln. 80)	\$ 421,634				\$ 29,034
24	Cost of Indirect Care - Labor (Sch. 3, Ln. 80)	12,029				828
25	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 80)	9,835				677
26	Cost of Capital Related (Sch. 5, Ln. 80)	9,689				667
27	Property Taxes (Sch. 5, Ln. 80)	829				57
28	CDPH Licensing Fees (Sch. 6, Ln. 80)	1,640				113
29	Professional Liability Insurance (Sch. 6, Ln. 80)	4,696				323
30	Quality Assurance Fees (Sch. 6, Ln. 80)	29,123				2,005
31	Caregiver Training (Sch. 6, Ln. 80)	0				0
32	Cost of Administration (Sch. 6, Ln. 80)	61,890				4,262
33	Total Physical Therapy Ancillary Service	\$ 551,365	\$ 1,501,526	0.367203	\$ 103,398	\$ 37,968

RESPIRATORY THERAPY						
34	Cost of Direct Care - Labor (Sch. 2, Ln. 81)	\$ 0				\$ 0
35	Cost of Indirect Care - Labor (Sch. 3, Ln. 81)	5,313				0
36	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 81)	7,367				0
37	Cost of Capital Related (Sch. 5, Ln. 81)	7,528				0
38	Property Taxes (Sch. 5, Ln. 81)	644				0
39	CDPH Licensing Fees (Sch. 6, Ln. 81)	75				0
40	Professional Liability Insurance (Sch. 6, Ln. 81)	216				0
41	Quality Assurance Fees (Sch. 6, Ln. 81)	1,337				0
42	Caregiver Training (Sch. 6, Ln. 81)	0				0
43	Cost of Administration (Sch. 6, Ln. 81)	2,842				0
44	Total Respiratory Ancillary Service	\$ 25,322	\$ 0	0.000000	\$ 0	\$ 0

SUMMARY OF TOTAL ALLOWABLE SUBACUTE CARE ANCILLARY COSTS

Provider Name:
COVINA REHABILITATION CENTER

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

NPI:
1992885958

OSHPD Facility Number:
206190329

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

45	Cost of Direct Care - Labor (Sch. 2, Ln. 82)	\$ 431,277				\$ 28,486
46	Cost of Indirect Care - Labor (Sch. 3, Ln. 82)	12,123				801
47	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 82)	9,808				648
48	Cost of Capital Related (Sch. 5, Ln. 82)	9,654				638
49	Property Taxes (Sch. 5, Ln. 82)	826				55
50	CDPH Licensing Fees (Sch. 6, Ln. 82)	1,675				111
51	Professional Liability Insurance (Sch. 6, Ln. 82)	4,796				317
52	Quality Assurance Fees (Sch. 6, Ln. 82)	29,743				1,965
53	Caregiver Training (Sch. 6, Ln. 82)	0				0
54	Cost of Administration (Sch. 6, Ln. 82)	63,208				4,175
55	Total Occupational Therapy Ancillary Service	\$ 563,109	\$ 1,506,496	0.373788	\$ 99,505	\$ 37,194

SPEECH PATHOLOGY

56	Cost of Direct Care - Labor (Sch. 2, Ln. 83)	\$ 93,327				\$ 2,246
57	Cost of Indirect Care - Labor (Sch. 3, Ln. 83)	3,310				80
58	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 83)	3,074				74
59	Cost of Capital Related (Sch. 5, Ln. 83)	3,062				74
60	Property Taxes (Sch. 5, Ln. 83)	262				6
61	CDPH Licensing Fees (Sch. 6, Ln. 83)	372				9
62	Professional Liability Insurance (Sch. 6, Ln. 83)	1,066				26
63	Quality Assurance Fees (Sch. 6, Ln. 83)	6,609				159
64	Caregiver Training (Sch. 6, Ln. 83)	0				0
65	Cost of Administration (Sch. 6, Ln. 83)	14,045				338
66	Total Speech Pathology Ancillary Service	\$ 125,127	\$ 580,069	0.215711	\$ 13,960	\$ 3,011

PHARMACY

67	Cost of Direct Care - Labor (Sch. 2, Ln. 85)	\$ 0				\$ 0
68	Cost of Indirect Care - Labor (Sch. 3, Ln. 85)	5,036				0
69	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 85)	221,004				0
70	Cost of Capital Related (Sch. 5, Ln. 85)	3,340				0
71	Property Taxes (Sch. 5, Ln. 85)	286				0
72	CDPH Licensing Fees (Sch. 6, Ln. 85)	829				0
73	Professional Liability Insurance (Sch. 6, Ln. 85)	2,375				0
74	Quality Assurance Fees (Sch. 6, Ln. 85)	14,732				0
75	Caregiver Training (Sch. 6, Ln. 85)	0				0
76	Cost of Administration (Sch. 6, Ln. 85)	31,307				0
77	Total Pharmacy Ancillary Service	\$ 278,909	\$ 1,418,371	0.196640	\$ 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)	498				94
80	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 90)	29,071				5,509
81	Cost of Capital Related (Sch. 5, Ln. 90)	203				38
82	Property Taxes (Sch. 5, Ln. 90)	17				3
83	CDPH Licensing Fees (Sch. 6, Ln. 90)	108				20
84	Professional Liability Insurance (Sch. 6, Ln. 90)	308				58
85	Quality Assurance Fees (Sch. 6, Ln. 90)	1,911				362
86	Caregiver Training (Sch. 6, Ln. 90)	0				0
87	Cost of Administration (Sch. 6, Ln. 90)	4,061				770
88	Total Laboratory Ancillary Service	\$ 36,176	\$ 138,098	0.261960	\$ 26,172	\$ 6,856

SUMMARY OF TOTAL ALLOWABLE SUBACUTE CARE ANCILLARY COSTS

Provider Name:
COVINA REHABILITATION CENTER

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

NPI:
1992885958

OSHPD Facility Number:
206190329

LINE NO.	DESCRIPTION	ANCILLARY COSTS	TOTAL ANCILLARY CHARGES (Adj 24)	RATIO COST/CHG	TOTAL SUBACUTE CARE ANCILLARY CHARGES (Adj 25)	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)	384				0
102	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 100)	22,416				0
103	Cost of Capital Related (Sch. 5, Ln. 100)	156				0
104	Property Taxes (Sch. 5, Ln. 100)	13				0
105	CDPH Licensing Fees (Sch. 6, Ln. 100)	83				0
106	Professional Liability Insurance (Sch. 6, Ln. 100)	238				0
107	Quality Assurance Fees (Sch. 6, Ln. 100)	1,473				0
108	Caregiver Training (Sch. 6, Ln. 100)	0				0
109	Cost of Administration (Sch. 6, Ln. 100)	3,131				0
110	Total Other Ancillary Service	\$ 27,895	\$ 106,534	0.261837	\$ 0	\$ 0

SUBACUTE CARE ANCILLARY SERVICES						
111	Cost of Direct Care - Labor (Sch. 2, Ln. 101)					\$ 517,116
112	Cost of Indirect Care - Labor (Sch. 3, Ln. 101)					8,932
113	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 101)					3,990
114	Cost of Capital Related (Sch. 5, Ln. 101)					3,634
115	Property Taxes (Sch. 5, Ln. 101)					311
116	CDPH Licensing Fees (Sch. 6, Ln. 101)					1,929
117	Professional Liability Insurance (Sch. 6, Ln. 101)					5,523
118	Quality Assurance Fees (Sch. 6, Ln. 101)					34,252
119	Caregiver Training (Sch. 6, Ln. 101)					0
120	Cost of Administration (Sch. 6, Ln. 101)					72,790
121	Total Subacute Ancillary Service					\$ 648,478

TOTAL COST OF ANCILLARY SERVICES						
122	Cost of Direct Care - Labor					\$ 576,883
123	Cost of Indirect Care - Labor					12,371
124	Cost of Direct and Indirect Nonlabor					36,577
125	Cost of Capital Related					6,954
126	Property Taxes					595
127	CDPH Licensing Fees					2,288
128	Professional Liability Insurance					6,551
129	Quality Assurance Fees					40,628
130	Caregiver Training					0
131	Cost of Administration					86,340
132	Total Cost of Subacute Care Ancillary Services					\$ 769,186

* Total Ancillary Costs included in the rate.

(To Subacute Care Sch 1)

Provider Name							Fiscal Period		NPI		Adjustments
COVINA REHABILITATION CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012		1992885958		28
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 report for informational purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304		\$0	\$185,007	\$185,007

Provider Name							Fiscal Period	NPI	Adjustments		
COVINA REHABILITATION CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1992885958	28		
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	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	\$130,807	(\$5,825)	\$124,982 *	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	642,318	5,825	648,143 *	
							To reclassify pharmacy consultant expenses to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8				
3	10.5	077	4	8A-1	077	4	Specialized Support Surfaces	\$738	(\$738)	\$0	
	10.5	035	4	8A-1	035	4	Leases and Rentals	296,975	738	297,713 *	
							To reclassify equipment rental lease expenses from the using cost center to the Leases and Rental 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				
4	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$648,143	\$2,924	\$651,067 *	
	10.5	168	4	8A-1	168	4	Professional Liability Insurance	84,549	(2,924)	81,625 *	
							To reclassify finance fees, taxes and other fees associated with liability insurance to the Administration cost center. 42 CFR 413.24 / CMS Pub. 15-1, Section 2162 CCR, Title 22, Sections 52000(b) and 52501				
5	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages	\$1,800,191	(\$41,014)	\$1,759,177 *	
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	421,280	(9,868)	411,412 *	
	10.5	125	1	8A-1	125	1	Subacute Care - Salaries and Wages	994,334	41,014	1,035,348 *	
	10.5	125	2	8A-1	125	2	Subacute Care - Fringe Benefits	239,227	9,868	249,095 *	
							To reclassify Director of Nursing wages and benefits to the Skilled Nursing cost center. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Section 52000				

*Balance carried forward from prior/to subsequent adjustments

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COVINA REHABILITATION CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1992885958		28	
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	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages	*	\$1,759,177	(\$21,168)	\$1,738,009 *
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	*	411,412	(5,093)	406,319 *
	10.5	125	1	8A-1	125	1	Subacute Care - Salaries and Wages	*	1,035,348	21,168	1,056,516
	10.5	125	2	8A-1	125	2	Subacute Care - Fringe Benefits	*	249,095	5,093	254,188
							To reclassify minimum data set salaries and benefits to the appropriate cost centers. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8				
7	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages	*	\$1,738,009	(\$44,405)	\$1,693,604 *
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	*	406,319	(10,683)	395,636
	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages		384,702	44,405	429,107
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits		71,799	10,683	82,482
							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				
8	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	*	\$124,982	(\$1,433)	\$123,549 *
	10.5	075	4	8A-1	075	4	Patient Supplies - Other - Nonlabor		97,550	1,433	98,983
							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				
9	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	651,067	(6,005)	645,062 *
	10.5	035	4	8A-1	035	4	Leases and Rentals	*	297,713	6,005	303,718 *
							To reclassify lease expenses from the using cost centers to the Leases and Rentals cost center. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000(e) and 52501				

Provider Name							Fiscal Period		NPI		Adjustments	
COVINA REHABILITATION CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012		1992885958		28	
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>RECLASSIFICATION OF REPORTED COSTS</u>												
10	10.5	125	4	8A-1	125	4	Subacute Care - Other - Nonlabor		\$319,370	(\$34,330)	\$285,040	
	10.5	035	4	8A-1	035	4	Leases and Rentals		*	303,718	34,330	338,048
To reclassify equipment cost lease expenses from the using cost centers to the Leases and Rentals cost center. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000(e) and 52501												

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	NPI	Adjustments		
COVINA REHABILITATION CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1992885958	28		
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>ADJUSTMENTS TO REPORTED COSTS</u>											
11	10.5	168	4	8A-1	168	4	Professional Liability Insurance To reconcile the reported professional and general liability insurance expense to agree with the provider's insurance policy. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Section 2300 and 2304	*	\$81,625	(\$3,862)	\$77,763
12	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor To eliminate items not included in the routine rate. CCR, Title 22, Section 51511(c)	*	\$123,549	(\$1,946)	\$121,603
13	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To eliminate professional fees due to insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	\$645,062	(\$2,632)	\$642,430 *
14	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To eliminate office supply expense due to lack of documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 W&I Code, Section 14124.2(b)	*	\$642,430	(\$400)	\$642,030 *
15	10.5	005	1	8A-1	005	1	Plant Operations and Maintenance - Salaries and Wages		\$94,561	(\$50,858)	\$43,703
	10.5	065	1	8A-1	065	1	Dietary - Salaries and Wages		281,547	(15,012)	266,535
	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages	*	1,693,604	(46,164)	1,647,440
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To adjust reported home office costs to agree with the Longwood Management Corporation 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	*	642,030	(134,679)	507,351
*Balance carried forward from prior/to subsequent adjustments											

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COVINA REHABILITATION CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1992885958	28	
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>										
16	10.7	105	1, 2, 3	7	105	Skilled Nursing Care (Square Feet)	6,968	(270)	6,698	
	10.7	165	1, 2, 3	7	165	Administration	1,174	270	1,444	
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										
17	10.7	105	4	7	105	Skilled Nursing Care (Pounds of Laundry)	249,950	620	250,570	
	10.7	125	4	7	125	Subacute Care	74,620	480	75,100	
	10.7	175	4	7	N/A	Total Pounds of Laundry	324,570	1,100	325,670	
To adjust laundry and linen pounds statistics to agree with the provided records in order to properly allocate indirect costs. 42 CFR 413 and 413.50 CMS Pub. 15-1, Section 2304 and 2306										
18	10.7	105	5	7	105	Skilled Nursing Care (Meals Served)	74,985	186	75,171	
	10.7	125	5	7	125	Subacute Care	7,038	(3,285)	3,753	
	10.7	175	5	7	N/A	Total Meals Served	82,023	(3,099)	78,924	
To adjust patient meals statistics to agree with the provided records in order to properly allocate indirect costs. 42 CFR 413 and 413.50 CMS Pub. 15-1, Section 2304 and 2306										

Provider Name							Fiscal Period	NPI	Adjustments	
COVINA REHABILITATION CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1992885958	28	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
ADJUSTMENTS TO REPORTED PATIENT DAYS										
19	11(2)	105	1	1	12		Total Patient Days - Skilled Nursing Care	25,780	62	25,842
	11(2)	105	5	Subacute 1	36		Total Patient Days - Subacute Care	7,766	48	7,814
							To adjust total patient days to agree with the provider's patient census reports. 42 CFR 413.20, 413.24 and 413.50 CMS Pub. 15-1, Sections 2205, 2300 and 2304			
20	Not Reported			1	16		Medi-Cal Managed Care Days - Skilled Nursing Care	0	170	170
							To include Medi-Cal Managed Care days to agree with the provider's patient census records. 42 CFR 413.20 and 413.50 CMS Pub. 15-1, Sections 2205 and 2304			
21	4.3	100	1	Subacute 1	48		Total Ventilator Days	5,116	1,143	6,259
	4.3	115	1	Subacute 1	49		Total Nonventilator Days	2,650	(1,095)	1,555
							To include total ventilator and nonventilator patient days in the audit report. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 Medi-Cal Subacute Care Contract No. 01-04-70149			

Provider Name							Fiscal Period	NPI	Adjustments	
COVINA REHABILITATION CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1992885958	28	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA										
22	4.1	5	2	1	15	Medi-Cal Days - Skilled Nursing Care To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: January 01, 2012 through December 31, 2012 Payment Period: January 01, 2012 through November 15, 2013 Report Date: November 27, 2013 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64 and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404 and 2408 CCR, Title 22, Section 51511	18,621	(315)	18,306	
23	4.3	100	2	Subacute 1	48	Total Medi-Cal Ventilator Days	5,116	133	5,249	
	4.1	25	2	Subacute 1	44	Total Medi-Cal Subacute Care Patient Days To reflect ventilator Medi-Cal patient days based on the following Fiscal Intermediary Payment Data: Service Period: January 01, 2012 through December 31, 2012 Payment Period: January 01, 2012 through November 15, 2013 Report Date: November 27, 2013 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64 and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404 and 2408 Medi-Cal Subacute Care Contract No. 01-04-70149	6,713	(160)	6,553	

Provider Name							Fiscal Period	NPI		Adjustments
COVINA REHABILITATION CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1992885958		28
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Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>ADJUSTMENTS TO REPORTED TOTAL CHARGES</u>										
24	13	35	4	Subacute 2	110	Total Other Ancillary Service To eliminate beauty and barber charges for proper matching of revenue expenses. 42 CFR 413.5, 413.20, 413.24, 413.50 and 413.53 CMS Pub. 15-1, Sections 2102, 2202.4, 2206, 2300, 2302.6, 2304 and 2306	\$106,876	(\$342)	\$106,534	
25	13	20	4	Subacute 2	77	Total Pharmacy Services To eliminate subacute pharmacy charges due to insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, 51511(c)	\$167,987	(\$167,987)	\$0	

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Report References							Explanation of Audit Adjustments		As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>ADJUSTMENTS TO OTHER MATTERS</u>											
26	Not Reported			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	\$7,049	\$7,049
27	Not Reported			Subacute 1		41	Contracted Number of Subacute Care Beds To identify contracted Subacute beds in the audit report. CMS Pub. 15-1, Sections 2300 and 2304		0	22	22
28	Not Reported			Subacute 1		48	Ventilator Equipment Cost To reflect subacute care ventilator equipment cost in the audit report. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Section 2304		\$0	\$34,330	\$34,330