

**REPORT  
ON THE  
RATE SETTING AUDIT**

**LEGACY POST-ACUTE REHABILITATION CENTER  
SAN BERNARDINO, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1396739199**

**FISCAL PERIOD ENDED  
DECEMBER 31, 2012**

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

**Section Chief: Julio M. Cueto  
Audit Supervisor: Lucia Martinez  
Auditor: Wendy Oney**



TOBY DOUGLAS  
DIRECTOR

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



EDMUND G. BROWN JR.  
GOVERNOR

February 20, 2014

Administrator  
Legacy Post-Acute Rehabilitation Center  
1335 North Waterman Avenue  
San Bernardino, CA 92404

LEGACY POST-ACUTE REHABILITATION CENTER  
NATIONAL PROVIDER IDENTIFIER (NPI) 1396739199  
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 \$205,051, which resulted from Medi-Cal overpayments

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

Administrator  
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If you have questions regarding this report, you may call the Audits Section—Rancho Cucamonga at (909) 481-3420.

Original Signed By

Julio M. Cueto, Chief  
Audits Section—Rancho Cucamonga  
Financial Audits Branch

Certified

cc: Nick Sherg, CFO  
Legacy Health Care, Inc.  
20 Pacifica, Suite 1460  
Irvine, CA 92618

Eddie Uppal  
Axiom Healthcare Group  
23480 Park Sorrento, #100B  
Calabasas, CA 91302

## SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

## Provider Name:

LEGACY POST-ACUTE REHABILITATION CENTER

## Fiscal Period:

JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

## NPI:

1396739199

## OSHPD Facility No.:

206361332

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
<b>SKILLED NURSING CARE</b>				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 1,456,848	\$ 71.65
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 489,888	\$ 24.09
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 606,357	\$ 29.82
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 461,857	\$ 22.71
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 13,964	\$ 0.69
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 9,367	\$ 0.46
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 29,661	\$ 1.46
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 143,842	\$ 7.07
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 407,894	\$ 20.06
11	Cost of Routine Service/Audited Total Costs	\$ 3,552,795	\$ 3,619,678	\$ 178.02
12	Total Patient Days (Adj 9)	20,423	20,333	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 173.96	\$ 178.02	
14	Overpayments (Adjs 17, 18)	\$ 0	\$ (125,904)	
15	Medi-Cal Days (Adj 10)	10,609	10,617	
16	Medi-Cal Managed Care Days (Adj 11)		3,015	
<b>INTERMEDIATE CARE</b>				
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	
<b>MENTALLY DISORDERED CARE</b>				
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	
<b>DEVELOPMENTALLY DISABLED CARE</b>				
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	
<b>SUBACUTE CARE</b>				
31	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 4,598,465	\$ 258.94
32	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 326,588	\$ 18.39
33	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 1,152,119	\$ 64.88
34	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 277,008	\$ 15.60
35	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 8,375	\$ 0.47
36	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 19,677	\$ 1.11
37	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 62,306	\$ 3.51
38	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 302,156	\$ 17.01
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	\$ 856,825	\$ 48.25
41	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 8,095,493	\$ 7,603,517	\$ 428.15
42	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	17,676	17,759	
43	Cost Per Patient Day (Cost Divided by Days)	\$ 457.99	\$ 428.15	
44	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ (79,147)	

## SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

## Provider Name:

LEGACY POST-ACUTE REHABILITATION CENTER

## Fiscal Period:

JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

## NPI:

1396739199

## OSHPD Facility No.:

206361332

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
<b>SUBACUTE CARE - PEDIATRIC</b>				
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	
<b>TRANSITIONAL INPATIENT CARE</b>				
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	
<b>HOSPICE INPATIENT CARE</b>				
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	
<b>OTHER ROUTINE SERVICES</b>				
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:**  
LEGACY POST-ACUTE REHABILITATION CENTER

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

**NPI:**  
1396739199

**OSHPD Facility No.:**  
206361332

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs	Activities	Total
			155	160	
	<b>GENERAL SERVICES</b>				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 81,021	\$ 81,021		
160	Activities	85,359		\$ 85,359	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
	<b>ANCILLARY SERVICES</b>				
075	Patient Supplies	0	0	0	0 ***
077	Specialized Support Surfaces	N/A	0	0	0 ***
080	Physical Therapy	353,097	0	0	353,097 ***
081	Respiratory Therapy	0	0	0	0 ***
082	Occupational Therapy	300,637	0	0	300,637 ***
083	Speech Pathology	122,571	0	0	122,571 ***
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	1,065,895	0	0	1,065,895 ***
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
	<b>ROUTINE SERVICES</b>				
105	Skilled Nursing Care	1,412,284	21,701	22,863	1,456,848 *
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	3,361,503	59,320	62,496	3,483,319 **
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 *
	<b>NONREIMBURSABLE</b>				
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	<b>TOTAL</b>	<b>\$ 6,782,367</b>	<b>\$ 81,021</b>	<b>\$ 85,359</b>	<b>\$ 6,782,367</b>

\* (To Schedule 1)

\*\* (To Subacute Care Schedule 1)

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

ALLOCATION OF GENERAL SERVICES  
INDIRECT CARE LABOR

Provider Name:  
LEGACY POST-ACUTE REHABILITATION CENTER

NPI:  
1396739199

OSHPD Facility Number:  
206361332

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops	Hskpng	Laundry	Dietary	Soc Srvs	Activities	Inserv. Ed	Accumulated Costs	Admin	Medical Records	Total
			005	010	060	065	155	160	170		165	166	
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 181,617	\$ 181,617										
010	Housekeeping	203,989	1,989	\$ 205,978									
060	Laundry and Linen	60,855	8,896	10,201	\$ 79,952								
065	Dietary	271,741	9,381	10,757	0	\$ 291,879							
155	Social Services	N/A	1,057	1,213	0	0	\$ 2,270						
160	Activities	N/A	3,434	3,938	0	0	0	\$ 7,372					
165	Administration	N/A	9,206	10,557	0	0	0	0		\$ 19,763	\$ 19,763		
166	Medical Records	80,444	0	0	0	0	0	0		80,444		\$ 80,444	
170	Inservice Education - Nursing	78,424	4,695	5,384	0	0	0	0	\$ 88,504				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies		2,406	2,759	0	0	0	0	0	5,165	104	424	\$ 5,693
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	464	1,887	2,350
080	Physical Therapy		5,811	6,663	0	0	0	0	0	12,475	714	2,906	16,094
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		4,744	5,440	0	0	0	0	0	10,184	604	2,460	13,248
083	Speech Pathology		485	556	0	0	0	0	0	1,041	222	903	2,166
085	Pharmacy		5,578	6,396	0	0	0	0	0	11,975	1,094	4,454	17,523
090	Laboratory		0	0	0	0	0	0	0	0	130	528	658
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	403	1,641	2,045
101	Subacute Care Ancillary Services		0	0	0	0	0	0	0	0	1,857	7,559	9,416
102	Subacute Care - Pediatric Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care		82,286	94,356	43,475	217,156	608	1,975	23,705	463,561	5,192	21,135	489,888
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		40,483	46,422	36,477	74,724	1,662	5,398	64,798	269,963	8,953	36,443	315,360
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
<b>NONREIMBURSABLE</b>													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		1,164	1,335	0	0	0	0	0	2,499	26	104	2,629
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 877,070</b>	<b>\$ 181,617</b>	<b>\$ 205,978</b>	<b>\$ 79,952</b>	<b>\$ 291,879</b>	<b>\$ 2,270</b>	<b>\$ 7,372</b>	<b>\$ 88,504</b>	<b>\$ 776,863</b>	<b>\$ 19,763</b>	<b>\$ 80,444</b>	<b>\$ 877,070</b>

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

ALLOCATION OF GENERAL SERVICES  
OTHER - NONLABOR

Provider Name:  
LEGACY POST-ACUTE REHABILITATION CENTER

NPI:  
1396739199

OSHPD Facility Number:  
206361332

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 438,824	\$ 438,824										
010	Housekeeping	63,909	4,805	\$ 68,714									
060	Laundry and Linen	44,005	21,495	3,403	\$ 68,903								
065	Dietary	205,703	22,667	3,589	0	\$ 231,958							
155	Social Services	419	2,555	405	0	0	\$ 3,378						
160	Activities	2,962	8,298	1,314	0	0	0	\$ 12,574					
165	Administration	N/A	22,245	3,522	0	0	0	0		\$ 25,767	\$ 25,767		
166	Medical Records	14,561	0	0	0	0	0	0		14,561		\$ 14,561	
170	Inservice Education - Nursing	0	11,345	1,796	0	0	0	0	\$ 13,141				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies	36,355	5,813	920	0	0	0	0	0	43,089	136	77	\$ 43,301
077	Specialized Support Surfaces	266,049	0	0	0	0	0	0	0	266,049	604	341	266,995
080	Physical Therapy	0	14,041	2,223	0	0	0	0	0	16,264	931	526	17,720
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	0	11,462	1,815	0	0	0	0	0	13,277	788	445	14,510
083	Speech Pathology	0	1,172	186	0	0	0	0	0	1,358	289	163	1,810
085	Pharmacy	573,683	13,478	2,134	0	0	0	0	0	589,295	1,427	806	591,528
090	Laboratory	74,517	0	0	0	0	0	0	0	74,517	169	96	74,782
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	231,451	0	0	0	0	0	0	0	231,451	526	297	232,274
101	Subacute Care Ancillary Services	0	0	0	0	0	0	0	0	0	2,421	1,368	3,789
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care	147,630	198,820	31,477	37,467	172,575	905	3,368	3,520	595,762	6,770	3,826	606,357
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	902,481	97,816	15,486	31,436	59,383	2,474	9,206	9,621	1,127,903	11,673	6,597	1,146,173
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
<b>NONREIMBURSABLE</b>													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	3,380	2,813	445	0	0	0	0	0	6,638	33	19	6,691
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL</b>		<b>\$ 3,005,929</b>	<b>\$ 438,824</b>	<b>\$ 68,714</b>	<b>\$ 68,903</b>	<b>\$ 231,958</b>	<b>\$ 3,378</b>	<b>\$ 12,574</b>	<b>\$ 13,141</b>	<b>\$ 2,965,601</b>	<b>\$ 25,767</b>	<b>\$ 14,561</b>	<b>\$ 3,005,929</b>

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

ALLOCATION OF CAPITAL COSTS

Provider Name:  
LEGACY POST-ACUTE REHABILITATION CENTER

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

NPI:  
1396739199

OSHPD Facility Number:  
206361332

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
<b>GENERAL SERVICES</b>										
	Capital Related (excluding lines 40 & 45)	\$ 838,155	97%							
	Property Tax (line 40)	25,341	3%	\$ 863,496						
005	Plant Operations and Maintenance			38,851	\$ 38,851					
010	Housekeeping			9,030	425	\$ 9,456				
060	Laundry and Linen			40,393	1,903	468	\$ 42,764			
065	Dietary			42,596	2,007	494	0	\$ 45,096		
155	Social Services			4,801	226	56	0	0	\$ 5,083	
160	Activities			15,593	735	181	0	0	0	\$ 16,509
165	Administration			41,803	1,969	485	0	0	0	0
166	Medical Records			0	0	0	0	0	0	0
170	Inservice Education - Nursing			21,320	1,004	247	0	0	0	0
<b>ANCILLARY SERVICES</b>										
075	Patient Supplies			10,924	515	127	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			26,385	1,243	306	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			21,540	1,015	250	0	0	0	0
083	Speech Pathology			2,202	104	26	0	0	0	0
085	Pharmacy			25,328	1,193	294	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
<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care			373,625	17,603	4,331	23,254	33,551	1,362	4,422
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			183,817	8,660	2,131	19,511	11,545	3,722	12,087
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
<b>NONREIMBURSABLE</b>										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			5,286	249	61	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 863,496</b>	<b>100%</b>	<b>\$ 863,496</b>	<b>\$ 38,851</b>	<b>\$ 9,456</b>	<b>\$ 42,764</b>	<b>\$ 45,096</b>	<b>\$ 5,083</b>	<b>\$ 16,509</b>

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

ALLOCATION OF CAPITAL COSTS

Provider Name:  
LEGACY POST-ACUTE REHABILITATION CENTER

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

NPI:  
1396739199

OSHPD Facility Number:  
206361332

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 97% Of Total	Property Tax 3% Of Total
<b>GENERAL SERVICES</b>										
	Capital Related (excluding lines 40 & 45)	\$ 838,155	97%							
	Property Tax (line 40)	25,341	3%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 44,257	\$ 44,257				
166	Medical Records				0		\$ 0			
170	Inservice Education - Nursing			\$ 22,571						
<b>ANCILLARY SERVICES</b>										
075	Patient Supplies			0	11,566	233	0	\$ 11,799	\$ 11,453	\$ 346 ***
077	Specialized Support Surfaces			0	0	1,038	0	1,038	1,007	30 ***
080	Physical Therapy			0	27,934	1,599	0	29,533	28,666	867 ***
081	Respiratory Therapy			0	0	0	0	0	0	0 ***
082	Occupational Therapy			0	22,805	1,353	0	24,158	23,449	709 ***
083	Speech Pathology			0	2,332	497	0	2,828	2,745	83 ***
085	Pharmacy			0	26,815	2,450	0	29,266	28,407	859 ***
090	Laboratory			0	0	291	0	291	282	9 ***
095	Home Health Services			0	0	0	0	0	0	0 ***
100	Other Ancillary Services			0	0	903	0	903	876	26 ***
101	Subacute Care Ancillary Services			0	0	4,158	0	4,158	4,036	122 ***
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0 ***
<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care			6,046	464,193	11,627	0	475,820	461,857	13,964 *
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			16,526	257,998	20,050	0	278,048	269,888	8,160 **
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 *
<b>NONREIMBURSABLE</b>										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	5,596	57	0	5,654	5,488	166
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 863,496	100%	\$ 22,571	\$ 819,239	\$ 44,257	\$ 0	\$ 863,496	\$ 838,155	\$ 25,341

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

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:  
LEGACY POST-ACUTE REHABILITATION CENTER

NPI:  
1396739199

OSHPD Facility Number:  
206361332

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. 69% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 5% of Total	Quality Assur. Fees 24% of Total	Caregiver Training 0% of Total
	<b>GENERAL SERVICES</b>													
045	Property Insurance	\$ 8,240												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,544,315												
	Total Costs Allocable as Administration	1,552,555	69%											
167	CDPH Licensing Fees	35,654	2%											
168	Professional Liability Insurance	112,897	5%											
169	Quality Assurance Fees	547,502	24%											
174	Caregiver Training	0	0%											
	Total	2,248,608	100%						\$ 2,248,608					
	<b>ANCILLARY SERVICES</b>													
075	Patient Supplies			\$ 0	\$ 5,165	\$ 43,089	\$ 11,566	\$ 59,819	11,857	\$ 8,187	\$ 188	\$ 595	\$ 2,887	\$ 0
077	Specialized Support Surfaces			0	0	266,049	0	266,049	52,736	36,412	836	2,648	12,840	0
080	Physical Therapy			353,097	12,475	16,264	27,934	409,770	81,224	56,081	1,288	4,078	19,777	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			300,637	10,184	13,277	22,805	346,902	68,763	47,477	1,090	3,452	16,743	0
083	Speech Pathology			122,571	1,041	1,358	2,332	127,302	25,234	17,423	400	1,267	6,144	0
085	Pharmacy			0	11,975	589,295	26,815	628,085	124,498	85,960	1,974	6,251	30,313	0
090	Laboratory			0	0	74,517	0	74,517	14,771	10,198	234	742	3,596	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	231,451	0	231,451	45,878	31,676	727	2,303	11,171	0
101	Subacute Care Ancillary Services			1,065,895	0	0	0	1,065,895	211,280	145,879	3,350	10,608	51,444	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
	<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care			1,456,848	463,561	595,762	464,193	2,980,364	590,764	407,894	9,367	29,661	143,842	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			3,483,319	269,963	1,127,903	257,998	5,139,183	1,018,683	703,351	16,152	51,146	248,034	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
	<b>NONREIMBURSABLE</b>													
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	2,499	6,638	5,596	14,733	2,920	2,016	46	147	711	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	<b>SUBTOTAL</b>	\$ 2,248,608		\$ 6,782,367	\$ 776,863	\$ 2,965,601	\$ 819,239	\$ 11,344,070	\$ 2,248,608					
	Total Administrative Costs							\$ 2,248,608		\$ 1,552,555	\$ 35,654	\$ 112,897	\$ 547,502	\$ 0
	Unit Cost Multiplier							0.19821880						
	Accumulated Administration Costs (Sch 2 thru 5)				\$ 100,207	\$ 40,328	\$ 44,257	\$ 184,792						
	<b>TOTAL FACILITY COSTS</b>							\$ 13,777,470						

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

## STATISTICS FOR COST ALLOCATION

Provider Name:  
LEGACY POST-ACUTE REHABILITATION CENTER

NPI:  
1396739199

OSHPD Facility Number:  
206361332

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 Svcs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	Inserv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	<b>GENERAL SERVICES</b>										
005	Plant Operations and Maintenance	882									
010	Housekeeping	205	205								
060	Laundry and Linen	917	917	917							
065	Dietary	967	967	967							
155	Social Services	109	109	109							
160	Activities	354	354	354							
165	Administration	949	949	949							
166	Medical Records										
170	Inservice Education - Nursing	484	484	484							
	<b>ANCILLARY SERVICES</b>										
075	Patient Supplies	248	248	248						59,819	59,819
077	Specialized Support Surfaces									266,049	266,049
080	Physical Therapy	599	599	599						409,770	409,770
081	Respiratory Therapy									0	0
082	Occupational Therapy	489	489	489						346,902	346,902
083	Speech Pathology	50	50	50						127,302	127,302
085	Pharmacy	575	575	575						628,085	628,085
090	Laboratory									74,517	74,517
095	Home Health Services									0	0
100	Other Ancillary Services									231,451	231,451
101	Subacute Care Ancillary Services									1,065,895	1,065,895
102	Subacute Care - Pediatric Ancillary Services									0	0
	<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care	8,482	8,482	8,482	202,150	60,645	1,559,914	1,559,914	1,559,914	2,980,364	2,980,364
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	4,173	4,173	4,173	169,610	20,868	4,263,984	4,263,984	4,263,984	5,139,183	5,139,183
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
	<b>NONREIMBURSABLE</b>										
139	Residential Care									0	0
140	Beauty and Barber	120	120	120						14,733	14,733
145	Other Nonreimbursable									0	0
	<b>TOTAL STATISTICS</b>	19,603	18,721	18,516	371,760	81,513	5,823,898	5,823,898	5,823,898	11,344,070	11,344,070
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 81,021 0.013911816	\$ 85,359 0.014656678			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 181,617 9.70124459	\$ 205,978 11.12431168	\$ 79,952 0.21506358	\$ 291,879 3.58077010	\$ 2,270 0.00038977	\$ 7,372 0.00126586	\$ 88,504 0.01519662	\$ 19,763 0.00174218	\$ 80,444 0.00709128
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 438,824 23.44020084	\$ 68,714 3.71107373	\$ 68,903 0.18534194	\$ 231,958 2.84565999	\$ 3,378 0.00058011	\$ 12,574 0.00215896	\$ 13,141 0.00225643	\$ 25,767 0.00227137	\$ 14,561 0.00128358
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 863,496 44.04917615	\$ 38,851 2.07528302	\$ 9,456 0.51066721	\$ 42,764 0.11503231	\$ 45,096 0.55323896	\$ 5,083 0.00087282	\$ 16,509 0.00283467	\$ 22,571 0.00387565	\$ 44,257 0.00390131	\$ - 0.00000000

## SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
LEGACY POST-ACUTE REHABILITATION CENTER

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

NPI:  
1396739199

OSHPD Facility Number:  
206361332

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	\$ 151,456	\$ 0	\$ 151,456	(Sch 3)
005	.20-.39	Fringe Benefits	6200	30,161	0	30,161	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	438,824	0	438,824	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 620,441	\$ 0	\$ 620,441	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 168,267	\$ 0	\$ 168,267	(Sch 3)
010	.20-.39	Fringe Benefits	6300	35,722	0	35,722	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	63,909	0	63,909	(Sch 4)
010		Housekeeping - Total	6300	\$ 267,898	\$ 0	\$ 267,898	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	54,493	0	54,493	(Sch 5)
025		Depreciation: Equipment	7140	21,131	0	21,131	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	545,170	217,361	762,531	(Sch 5)
040		Property Taxes	7300	25,341	0	25,341	(Sch 5)
045		Property Insurance	7400		8,240	8,240	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600		0	0	(Sch 6)
057		<b>Subtotal 005 - 055</b>		\$ 1,534,474	\$ 225,601	\$ 1,760,075	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 50,437	\$ 0	\$ 50,437	(Sch 3)
060	.20-.39	Fringe Benefits	6400	10,418	0	10,418	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	44,005	0	44,005	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 104,860	\$ 0	\$ 104,860	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 228,642	\$ 0	\$ 228,642	(Sch 3)
065	.20-.39	Fringe Benefits	6500	43,099	0	43,099	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	205,703	0	205,703	(Sch 4)
065		Dietary - Total	6500	\$ 477,444	\$ 0	\$ 477,444	
070		Provision for Bad Debts	7700	\$	\$ 0	\$ 0	
		<b>Ancillary Services</b>					
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	36,355	0	36,355	(Sch 4)
075		Patient Supplies - Total	8100	\$ 36,355	\$ 0	\$ 36,355	
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	356	265,693	266,049	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 356	\$ 265,693	\$ 266,049	

## SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
LEGACY POST-ACUTE REHABILITATION CENTER

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

NPI:  
1396739199

OSHPD Facility Number:  
206361332

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	353,097		0	353,097 (Sch 2)
080	.40-.99	Other - Nonlabor	8200			0	0 (Sch 4)
080		Physical Therapy - Total	8200	\$ 353,097	\$	0	\$ 353,097
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	300,637		0	300,637 (Sch 2)
082	.40-.99	Other - Nonlabor	8250			0	0 (Sch 4)
082		Occupational Therapy - Total	8250	\$ 300,637	\$	0	\$ 300,637
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	122,571		0	122,571 (Sch 2)
083	.40-.99	Other - Nonlabor	8280			0	0 (Sch 4)
083		Speech Pathology - Total	8280	\$ 122,571	\$	0	\$ 122,571
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	573,683		0	573,683 (Sch 4)
085		Pharmacy - Total	8300	\$ 573,683	\$	0	\$ 573,683
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	74,517		0	74,517 (Sch 4)
090		Laboratory - Total	8400	\$ 74,517	\$	0	\$ 74,517
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	231,451		0	231,451 (Sch 4)
100		Other Ancillary Services - Total	8900	\$ 231,451	\$	0	\$ 231,451

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
LEGACY POST-ACUTE REHABILITATION CENTER

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

NPI:  
1396739199

OSHPD Facility Number:  
206361332

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	\$ 867,299	\$ 0	\$ 867,299	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900	198,596	0	198,596	(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	\$ 1,065,895	\$ 0	\$ 1,065,895	
102		Subacute Care - Pediatric Ancillary Services					
102	.01-.19	Salaries and Wages	8100-8900	\$	\$ 0	\$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
102	.79	Agency Staff	8100-8900		0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
104		Subtotal 075 - 102		\$ 2,758,562	\$ 265,693	\$ 3,024,255	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,207,411	\$ 0	\$ 1,207,411	(Sch 2)
105	.20-.39	Fringe Benefits	6110	204,873	0	204,873	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	214,069	(66,439)	147,630	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 1,626,353	\$ (66,439)	\$ 1,559,914	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	\$	\$ 0	\$ 0	
110	.20-.39	Fringe Benefits	6120		0	0	
110	.49	Agency Staff	6120		0	0	
110	.40-.99	Other - Nonlabor	6120		0	0	
110		Intermediate Care - Total	6120	\$ 0	\$ 0	\$ 0	(Sch 2)
115		Mentally Disordered Care					
115	.01-.19	Salaries and Wages	6130	\$	\$ 0	\$ 0	
115	.20-.39	Fringe Benefits	6130		0	0	
115	.49	Agency Staff	6130		0	0	
115	.40-.99	Other - Nonlabor	6130		0	0	
115		Mentally Disordered Care - Total	6130	\$ 0	\$ 0	\$ 0	(Sch 2)
120		Developmentally Disabled Care					
120	.01-.19	Salaries and Wages	6140	\$	\$ 0	\$ 0	
120	.20-.39	Fringe Benefits	6140		0	0	
120	.49	Agency Staff	6140		0	0	
120	.40-.99	Other - Nonlabor	6140		0	0	
120		Developmentally Disabled Care - Total	6140	\$ 0	\$ 0	\$ 0	(Sch 2)
125		Subacute Care					
125	.01-.19	Salaries and Wages	6150	\$ 2,818,651	\$ 0	\$ 2,818,651	(Sch 2)
125	.20-.39	Fringe Benefits	6150	542,852	0	542,852	(Sch 2)
125	.49	Agency Staff	6150		0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150	1,409,096	(506,615)	902,481	(Sch 4)
125		Subacute Care - Total	6150	\$ 4,770,599	\$ (506,615)	\$ 4,263,984	
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:  
LEGACY POST-ACUTE REHABILITATION CENTER

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

NPI:  
1396739199

OSHPD Facility Number:  
206361332

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
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
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
		<b>Other Nonreimbursable</b>				
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
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	3,380	0	3,380
140		Beauty and Barber - Total	8900	\$ 3,380	\$ 0	\$ 3,380
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
146		<b>Subtotal 105 - 145</b>		\$ 6,400,332	\$ (573,054)	\$ 5,827,278
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 66,984	\$ 0	\$ 66,984
155	.20-.39	Fringe Benefits	6600	14,037	0	14,037
155	.49	Agency Staff	6600		0	0
155	.40-.99	Other - Nonlabor	6600	419	0	419
155		Social Services - Total	6600	\$ 81,440	\$ 0	\$ 81,440

## SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
LEGACY POST-ACUTE REHABILITATION CENTER

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

NPI:  
1396739199

OSHPD Facility Number:  
206361332

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	\$ 71,717	\$ 0	\$ 71,717	(Sch 2)
160	.20-.39	Fringe Benefits	6700	13,642	0	13,642	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	2,962	0	2,962	(Sch 4)
160		Activities - Total	6700	\$ 88,321	\$ 0	\$ 88,321	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 381,255	\$ 0	\$ 381,255	(Sch 6)
165	.20-.39	Fringe Benefits	6900	45,144	0	45,144	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	1,127,871	(9,955)	1,117,916	(Sch 6)
165		Administration - Total	6900	\$ 1,554,270	\$ (9,955)	\$ 1,544,315	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 68,693	\$ 0	\$ 68,693	(Sch 3)
166	.20-.39	Fringe Benefits	6900	11,751	0	11,751	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	14,561	0	14,561	(Sch 4)
166		Medical Records - Total	6900	\$ 95,005	\$ 0	\$ 95,005	
167		CDPH Licensing Fees	6900	\$ 35,654	\$ 0	\$ 35,654	(Sch 6)
168		Professional Liability Insurance	6900	\$ 143,198	\$ (30,301)	\$ 112,897	(Sch 6)
169		Quality Assurance Fees	6900	\$ 547,502	\$ 0	\$ 547,502	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 66,968	\$ 0	\$ 66,968	(Sch 3)
170	.20-.39	Fringe Benefits	6800	11,456	0	11,456	(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	\$ 78,424	\$ 0	\$ 78,424	
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	
		<b>Subtotal 155 - 174</b>		\$ 2,623,814	\$ (40,256)	\$ 2,583,558	
200		<b>Total</b>		\$ 13,899,486	\$ (122,016)	\$ 13,777,470	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 171,557
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\* For informational purposes only, this amount is included in various cost centers above.

Provider Name:  
LEGACY POST-ACUTE REHABILITATION CENTER

NPI:  
1396739199

OSHPD Facility Number:  
206361332

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

Line No.	Sub No.	TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8	AUDIT ADJ
005	1	Plant Operations and Maintenance - Salaries and Wages	0							
005	2	Plant Operations and Maintenance - Fringe Benefits	0							
005	3	Plant Operations and Maintenance - Agency Staff	0							
005	4	Plant Operations and Maintenance - Other - Nonlabor	0							
010	1	Housekeeping - Salaries and Wages	0							
010	2	Housekeeping - Fringe Benefits	0							
010	3	Housekeeping - Agency Staff	0							
010	4	Housekeeping - Other - Nonlabor	0							
015	4	Depreciation: Buildings and Improvements	0							
020	4	Depreciation: Leasehold Improvements	0							
025	4	Depreciation: Equipment	0							
030	4	Depreciation and Amortization - Other	0							
035	4	Leases and Rentals	217,361	217,361						
040	4	Property Taxes	0							
045	4	Property Insurance	8,240			8,240				
050	4	Interest - Property, Plant, and Equipment	0							
055	4	Interest - Other	0							
060	1	Laundry and Linen - Salaries and Wages	0							
060	2	Laundry and Linen - Fringe Benefits	0							
060	3	Laundry and Linen - Agency Staff	0							
060	4	Laundry and Linen - Other - Nonlabor	0							
065	1	Dietary - Salaries and Wages	0							
065	2	Dietary - Fringe Benefits	0							
065	3	Dietary - Agency Staff	0							
065	4	Dietary - Other - Nonlabor	0							
070	4	Provision for Bad Debts	0							
075	1	Patient Supplies - Salaries and Wages	0							
075	2	Patient Supplies - Fringe Benefits	0							
075	3	Patient Supplies - Agency Staff	0							
075	4	Patient Supplies - Other - Nonlabor	0							
077	1	Specialized Support Surfaces - Salaries and Wages	0							
077	2	Specialized Support Surfaces - Fringe Benefits	0							
077	3	Specialized Support Surfaces - Agency Staff	0							
077	4	Specialized Support Surfaces - Other - Nonlabor	265,693		66,439	199,254				
080	1	Physical Therapy - Salaries and Wages	0							
080	2	Physical Therapy - Fringe Benefits	0							
080	3	Physical Therapy - Agency Staff	0							
080	4	Physical Therapy - Other - Nonlabor	0							
081	1	Respiratory Therapy - Salaries and Wages	0							
081	2	Respiratory Therapy - Fringe Benefits	0							
081	3	Respiratory Therapy - Agency Staff	0							
081	4	Respiratory Therapy - Other - Nonlabor	0							
082	1	Occupational Therapy - Salaries and Wages	0							
082	2	Occupational Therapy - Fringe Benefits	0							
082	3	Occupational Therapy - Agency Staff	0							
082	4	Occupational Therapy - Other - Nonlabor	0							





Provider Name:  
LEGACY POST-ACUTE REHABILITATION CENTER

NPI:  
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OSHPD Facility Number:  
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Fiscal Period:  
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

Line No.	Sub No.	TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8	AUDIT ADJ	
167	4	CDPH Licensing Fees	0								
168	4	Professional Liability Insurance	(30,301)			(30,301)					
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								
174	3	Caregiver Training - Agency Staff	0								
174	4	Caregiver Training - Other - Nonlabor	0								
200		Total	<u>(\$122,016)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(11,824)</u>	<u>(90,000)</u>	<u>(3,000)</u>	<u>(17,192)</u>	<u>0</u>
			(To Sch 8)								

## SUMMARY OF AUDITED SUBACUTE CARE COSTS AND INFORMATION

Provider Name:  
LEGACY POST-ACUTE REHABILITATION CENTER

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

NPI:  
1396739199

OSHPD Facility No:  
206361332

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	\$ 3,483,319	\$ 196.14
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 125)	\$ N/A	\$ 315,360	\$ 17.76
3	Cost of Direct and Indirect NonLabor (Sch. 4, Ln. 125)	\$ N/A	\$ 1,146,173	\$ 64.54
4	Cost of Capital Related (Sch. 5, Ln. 125)	\$ N/A	\$ 269,888	\$ 15.20
5	Property Taxes (Sch. 5, Ln. 125)	\$ N/A	\$ 8,160	\$ 0.46
6	CDPH Licensing Fees (Sch. 6, Ln. 125)	\$ N/A	\$ 16,152	\$ 0.91
7	Professional Liability Insurance (Sch. 6, Ln. 125)	\$ N/A	\$ 51,146	\$ 2.88
8	Quality Assurance Fees (Sch. 6, Ln. 125)	\$ N/A	\$ 248,034	\$ 13.97
9	Caregiver Training (Sch. 6, Ln. 125)	\$ N/A	\$ 0	\$ 0.00
10	Cost of Administration (Sch. 6, Ln. 125)	\$ N/A	\$ 703,351	\$ 39.61
11	Cost of Routine Service/Audited Total Routine Costs	\$ 8,027,460	\$ 6,241,582	\$ 351.46
12	Routine Cost Per Patient Day (Routine Cost Divided by Days)	\$ 454.14	\$ 351.46	

## SUBACUTE CARE ANCILLARY

13	Cost of Direct Care - Labor (Subacute Care Sch. 2, Ln. 122)	\$ N/A	\$ 1,115,147	\$ 62.79
14	Cost of Indirect Care - Labor (Subacute Care Sch. 2, Ln. 123)	\$ N/A	\$ 11,228	\$ 0.63
15	Cost of Direct and Indirect Nonlabor (Subacute Care Sch. 2, Ln. 124)	\$ N/A	\$ 5,946	\$ 0.33
16	Cost of Capital Related (Subacute Care Sch. 2, Ln. 125)	\$ N/A	\$ 7,120	\$ 0.40
17	Property Taxes (Subacute Care Sch. 2, Ln. 126)	\$ N/A	\$ 215	\$ 0.01
18	CDPH Licensing Fees (Subacute Care Sch. 2, Ln. 127)	\$ N/A	\$ 3,524	\$ 0.20
19	Professional Liability Insurance (Subacute Care Sch. 2, Ln. 128)	\$ N/A	\$ 11,160	\$ 0.63
20	Quality Assurance Fees (Subacute Care Sch. 2, Ln. 129)	\$ N/A	\$ 54,122	\$ 3.05
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	\$ 153,474	\$ 8.64
23	Cost of Ancillary Service/Audited Total Ancillary Costs	\$ 68,033	\$ 1,361,936	\$ 76.69
24	Ancillary Cost Per Patient Day (Ancillary Cost Divided by Days)	\$ 3.85	\$ 76.69	

## SUBACUTE CARE TOTAL

25	Cost of Direct Care - Labor (Line 1 + Line 13)	\$ N/A	\$ 4,598,465	\$ 258.94 *
26	Cost of Indirect Care - Labor (Line 2 + Line 14)	\$ N/A	\$ 326,588	\$ 18.39 *
27	Cost of Direct and Indirect Nonlabor (Line 3 + Line 15)	\$ N/A	\$ 1,152,119	\$ 64.88 *
28	Cost of Capital Related (Line 4 + Line 16)	\$ N/A	\$ 277,008	\$ 15.60 *
29	Property Taxes (Line 5 + Line 17)	\$ N/A	\$ 8,375	\$ 0.47 *
30	CDPH Licensing Fees (Line 6 + Line 18)	\$ N/A	\$ 19,677	\$ 1.11 *
31	Professional Liability Insurance (Line 7 + Line 19)	\$ N/A	\$ 62,306	\$ 3.51 *
32	Quality Assurance Fees (Line 8 + Line 20)	\$ N/A	\$ 302,156	\$ 17.01 *
33	Caregiver Training (Line 9 + Line 21)	\$ N/A	\$ 0	\$ 0.00 *
34	Cost of Administration (Line 10 + Line 22)	\$ N/A	\$ 856,825	\$ 48.25 *
35	Total Cost of Subacute Service (Line 11 + Line 23)	\$ 8,095,493	\$ 7,603,517	\$ 428.15 *
36	Total Patient Days (Adj 9)	17,676	17,759	
37	Total Cost Per Patient Day (Total Cost Divided by Days)	\$ 457.99	\$ 428.15	
38	Medi-Cal Overpayments (Adj 19)	\$ 0	\$ (69,175)	
39	Medi-Cal Credit Balances (Adj 20)	\$ 0	\$ (9,972)	
40	Amount Due Provider (State) (Line 38 + Line 39)	\$ 0	\$ (79,147)	

## GENERAL INFORMATION

41	Contracted Number of Subacute Care Beds (Adj 16)	0	57	
42	Total Licensed Nursing Facility Beds (Adj )	119	119	
43	Total Licensed Capacity (All levels) (Adj )	119	119	
44	Total Medi-Cal Subacute Care Patient Days (Adj 13)	17,676	17,759	

## CAPITAL RELATED COST

45	Direct Capital Related Cost (Adj )	\$ N/A	\$ 0	
46	Indirect Capital Related Cost (Line 28)	\$ N/A	\$ 277,008	
47	Total Capital Related Cost (Line 45 + Line 46)	\$ 0	\$ 277,008	

## VENTILATOR / NONVENTILATOR

		AUDITED COSTS (Adj 12)	AUDITED TOTAL DAYS (Adj 15)	AUDITED MEDI-CAL DAYS (Adj 14)
48	Ventilator (Equipment Cost Only)	\$ 217,361	10,738	10,738
49	Nonventilator	\$ N/A	7,021	7,021
50	TOTAL	\$ N/A	17,759	17,759

\* (To Schedule 1)

## SUMMARY OF TOTAL ALLOWABLE SUBACUTE CARE ANCILLARY COSTS

Provider Name:  
LEGACY POST-ACUTE REHABILITATION CENTER

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

NPI:  
1396739199

OSHPD Facility Number:  
206361332

LINE NO.	DESCRIPTION	ANCILLARY COSTS	TOTAL ANCILLARY CHARGES (Adj )	RATIO COST/CHG	TOTAL SUBACUTE CARE ANCILLARY CHARGES (Adj )	SUBACUTE CARE ANCILLARY COST *
<b>PATIENT SUPPLIES</b>						
1	Cost of Direct Care - Labor (Sch. 2, Ln. 75)	\$ 0				\$ 0
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 75)	5,693				0
3	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 75)	43,301				0
4	Cost of Capital Related (Sch. 5, Ln. 75)	11,453				0
5	Property Taxes (Sch. 5, Ln. 75)	346				0
6	CDPH Licensing Fees (Sch. 6, Ln. 75)	188				0
7	Professional Liability Insurance (Sch. 6, Ln. 75)	595				0
8	Quality Assurance Fees (Sch. 6, Ln. 75)	2,887				0
9	Caregiver Training (Sch. 6, Ln. 75)	0				0
10	Cost of Administration (Sch. 6, Ln. 75)	8,187				0
11	Total Patient Supplies Ancillary Service	\$ 72,650	\$ 203,546	0.356924	\$ 0	\$ 0

<b>SPECIALIZED SUPPORT SURFACES</b>						
12	Cost of Direct Care - Labor (Sch. 2, Ln. 77)	\$ 0				\$ N/A
13	Cost of Indirect Care - Labor (Sch. 3, Ln. 77)	2,350				0
14	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 77)	266,995				0
15	Cost of Capital Related (Sch. 5, Ln. 77)	1,007				0
16	Property Taxes (Sch. 5, Ln. 77)	30				0
17	CDPH Licensing Fees (Sch. 6, Ln. 77)	836				0
18	Professional Liability Insurance (Sch. 6, Ln. 77)	2,648				0
19	Quality Assurance Fees (Sch. 6, Ln. 77)	12,840				0
20	Caregiver Training (Sch. 6, Ln. 77)	0				0
21	Cost of Administration (Sch. 6, Ln. 77)	36,412				0
22	Total Specialized Support Surfaces Ancillary Service	\$ 323,119	\$ 0	0.000000	\$ 0	\$ 0

<b>PHYSICAL THERAPY</b>						
23	Cost of Direct Care - Labor (Sch. 2, Ln. 80)	\$ 353,097				\$ 17,698
24	Cost of Indirect Care - Labor (Sch. 3, Ln. 80)	16,094				807
25	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 80)	17,720				888
26	Cost of Capital Related (Sch. 5, Ln. 80)	28,666				1,437
27	Property Taxes (Sch. 5, Ln. 80)	867				43
28	CDPH Licensing Fees (Sch. 6, Ln. 80)	1,288				65
29	Professional Liability Insurance (Sch. 6, Ln. 80)	4,078				204
30	Quality Assurance Fees (Sch. 6, Ln. 80)	19,777				991
31	Caregiver Training (Sch. 6, Ln. 80)	0				0
32	Cost of Administration (Sch. 6, Ln. 80)	56,081				2,811
33	Total Physical Therapy Ancillary Service	\$ 497,669	\$ 583,466	0.852952	\$ 29,244	\$ 24,944

<b>RESPIRATORY THERAPY</b>						
34	Cost of Direct Care - Labor (Sch. 2, Ln. 81)	\$ 0				\$ 0
35	Cost of Indirect Care - Labor (Sch. 3, Ln. 81)	0				0
36	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 81)	0				0
37	Cost of Capital Related (Sch. 5, Ln. 81)	0				0
38	Property Taxes (Sch. 5, Ln. 81)	0				0
39	CDPH Licensing Fees (Sch. 6, Ln. 81)	0				0
40	Professional Liability Insurance (Sch. 6, Ln. 81)	0				0
41	Quality Assurance Fees (Sch. 6, Ln. 81)	0				0
42	Caregiver Training (Sch. 6, Ln. 81)	0				0
43	Cost of Administration (Sch. 6, Ln. 81)	0				0
44	Total Respiratory Ancillary Service	\$ 0	\$ 0	0.000000	\$ 0	\$ 0

## SUMMARY OF TOTAL ALLOWABLE SUBACUTE CARE ANCILLARY COSTS

Provider Name:  
LEGACY POST-ACUTE REHABILITATION CENTER

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

NPI:  
1396739199

OSHPD Facility Number:  
206361332

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

45	Cost of Direct Care - Labor (Sch. 2, Ln. 82)	\$ 300,637				\$ 16,692
46	Cost of Indirect Care - Labor (Sch. 3, Ln. 82)	13,248				736
47	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 82)	14,510				806
48	Cost of Capital Related (Sch. 5, Ln. 82)	23,449				1,302
49	Property Taxes (Sch. 5, Ln. 82)	709				39
50	CDPH Licensing Fees (Sch. 6, Ln. 82)	1,090				61
51	Professional Liability Insurance (Sch. 6, Ln. 82)	3,452				192
52	Quality Assurance Fees (Sch. 6, Ln. 82)	16,743				930
53	Caregiver Training (Sch. 6, Ln. 82)	0				0
54	Cost of Administration (Sch. 6, Ln. 82)	47,477				2,636
55	Total Occupational Therapy Ancillary Service	\$ 421,316	\$ 502,895	0.837781	\$ 27,923	\$ 23,393

## SPEECH PATHOLOGY

56	Cost of Direct Care - Labor (Sch. 2, Ln. 83)	\$ 122,571				\$ 14,861
57	Cost of Indirect Care - Labor (Sch. 3, Ln. 83)	2,166				263
58	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 83)	1,810				219
59	Cost of Capital Related (Sch. 5, Ln. 83)	2,745				333
60	Property Taxes (Sch. 5, Ln. 83)	83				10
61	CDPH Licensing Fees (Sch. 6, Ln. 83)	400				49
62	Professional Liability Insurance (Sch. 6, Ln. 83)	1,267				154
63	Quality Assurance Fees (Sch. 6, Ln. 83)	6,144				745
64	Caregiver Training (Sch. 6, Ln. 83)	0				0
65	Cost of Administration (Sch. 6, Ln. 83)	17,423				2,112
66	Total Speech Pathology Ancillary Service	\$ 154,609	\$ 144,781	1.067881	\$ 17,554	\$ 18,746

## PHARMACY

67	Cost of Direct Care - Labor (Sch. 2, Ln. 85)	\$ 0				\$ 0
68	Cost of Indirect Care - Labor (Sch. 3, Ln. 85)	17,523				7
69	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 85)	591,528				243
70	Cost of Capital Related (Sch. 5, Ln. 85)	28,407				12
71	Property Taxes (Sch. 5, Ln. 85)	859				0
72	CDPH Licensing Fees (Sch. 6, Ln. 85)	1,974				1
73	Professional Liability Insurance (Sch. 6, Ln. 85)	6,251				3
74	Quality Assurance Fees (Sch. 6, Ln. 85)	30,313				12
75	Caregiver Training (Sch. 6, Ln. 85)	0				0
76	Cost of Administration (Sch. 6, Ln. 85)	85,960				35
77	Total Pharmacy Ancillary Service	\$ 762,814	\$ 991,974	0.768986	\$ 408	\$ 314

## LABORATORY

78	Cost of Direct Care - Labor (Sch. 2, Ln. 90)	\$ 0				\$ 0
79	Cost of Indirect Care - Labor (Sch. 3, Ln. 90)	658				0
80	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 90)	74,782				0
81	Cost of Capital Related (Sch. 5, Ln. 90)	282				0
82	Property Taxes (Sch. 5, Ln. 90)	9				0
83	CDPH Licensing Fees (Sch. 6, Ln. 90)	234				0
84	Professional Liability Insurance (Sch. 6, Ln. 90)	742				0
85	Quality Assurance Fees (Sch. 6, Ln. 90)	3,596				0
86	Caregiver Training (Sch. 6, Ln. 90)	0				0
87	Cost of Administration (Sch. 6, Ln. 90)	10,198				0
88	Total Laboratory Ancillary Service	\$ 90,502	\$ 84,108	1.076016	\$ 0	\$ 0

## SUMMARY OF TOTAL ALLOWABLE SUBACUTE CARE ANCILLARY COSTS

Provider Name:  
LEGACY POST-ACUTE REHABILITATION CENTER

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

NPI:  
1396739199

OSHPD Facility Number:  
206361332

LINE NO.	DESCRIPTION	ANCILLARY COSTS	TOTAL ANCILLARY CHARGES (Adj )	RATIO COST/CHG	TOTAL SUBACUTE CARE ANCILLARY CHARGES (Adj )	SUBACUTE CARE ANCILLARY COST *
<b>HOME HEALTH SERVICES</b>						
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

<b>OTHER ANCILLARY SERVICES</b>						
100	Cost of Direct Care - Labor (Sch. 2, Ln. 100)	\$ 0				\$ 0
101	Cost of Indirect Care - Labor (Sch. 3, Ln. 100)	2,045				0
102	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 100)	232,274				0
103	Cost of Capital Related (Sch. 5, Ln. 100)	876				0
104	Property Taxes (Sch. 5, Ln. 100)	26				0
105	CDPH Licensing Fees (Sch. 6, Ln. 100)	727				0
106	Professional Liability Insurance (Sch. 6, Ln. 100)	2,303				0
107	Quality Assurance Fees (Sch. 6, Ln. 100)	11,171				0
108	Caregiver Training (Sch. 6, Ln. 100)	0				0
109	Cost of Administration (Sch. 6, Ln. 100)	31,676				0
110	Total Other Ancillary Service	\$ 281,099	\$ 421,694	0.666595	\$ 0	\$ 0

<b>SUBACUTE CARE ANCILLARY SERVICES</b>						
111	Cost of Direct Care - Labor (Sch. 2, Ln. 101)					\$ 1,065,895
112	Cost of Indirect Care - Labor (Sch. 3, Ln. 101)					9,416
113	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 101)					3,789
114	Cost of Capital Related (Sch. 5, Ln. 101)					4,036
115	Property Taxes (Sch. 5, Ln. 101)					122
116	CDPH Licensing Fees (Sch. 6, Ln. 101)					3,350
117	Professional Liability Insurance (Sch. 6, Ln. 101)					10,608
118	Quality Assurance Fees (Sch. 6, Ln. 101)					51,444
119	Caregiver Training (Sch. 6, Ln. 101)					0
120	Cost of Administration (Sch. 6, Ln. 101)					145,879
121	Total Subacute Ancillary Service					\$ 1,294,539

<b>TOTAL COST OF ANCILLARY SERVICES</b>						
122	Cost of Direct Care - Labor					\$ 1,115,147
123	Cost of Indirect Care - Labor					11,228
124	Cost of Direct and Indirect Nonlabor					5,946
125	Cost of Capital Related					7,120
126	Property Taxes					215
127	CDPH Licensing Fees					3,524
128	Professional Liability Insurance					11,160
129	Quality Assurance Fees					54,122
130	Caregiver Training					0
131	Cost of Administration					153,474
132	Total Cost of Subacute Care Ancillary Services					\$ 1,361,936

\* Total Ancillary Costs included in the rate.

(To Subacute Care Sch 1)

Provider Name				Fiscal Period				NPI		Adjustments
LEGACY POST-ACUTE REHABILITATION CENTER				JANUARY 1, 2012 THROUGH DECEMBER 31, 2012				1396739199		20
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 costs in the audit report for informational purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$0	\$171,557	\$171,557

Provider Name				Fiscal Period				NPI		Adjustments
LEGACY POST-ACUTE REHABILITATION CENTER				JANUARY 1, 2012 THROUGH DECEMBER 31, 2012				1396739199		20
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				
<b>RECLASSIFICATIONS OF REPORTED COSTS</b>										
2	10.5	035	4	8A-1	035	4	Leases and Rentals	\$545,170	\$217,361	\$762,531
	10.5	125	4	8A-1	125	4	Subacute Care - Other - Nonlabor	1,409,096	(217,361)	1,191,735 *
							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			
3	10.5	077	4	8A-1	077	4	Specialized Support Surfaces	\$356	\$66,439	\$66,795 *
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	214,069	(66,439)	147,630
							To reclassify specialized support surfaces expenses to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 2302.4, and 2302.8 CCR, Title 22, Section 51511(c)			
4	10.5	077	4	8A-1	077	4	Specialized Support Surfaces	* \$66,795	\$199,254	\$266,049
	10.5	125	4	8A-1	125	4	Subacute Care - Other - Nonlabor	* 1,191,735	(199,254)	992,481 *
							To reclassify specialized support surfaces expenses to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 2302.4, and 2302.8 CCR, Title 22, Sections 51511.5, 51511.5(c), and 51511.5(d)			

\*Balance carried forward from prior/to subsequent adjustments

Provider Name				Fiscal Period			NPI		Adjustments	
LEGACY POST-ACUTE REHABILITATION CENTER				JANUARY 1, 2012 THROUGH DECEMBER 31, 2012			1396739199		20	
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				
<b>ADJUSTMENTS TO REPORTED COSTS</b>										
5	10.5	045	4	8A-1	045	4	Property Insurance	\$0	\$8,240	\$8,240
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	1,127,871	10,237	1,138,108 *
	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance To adjust insurance expenses to agree with the provider's insurance allocation schedule and invoice. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000 and 52501	143,198	(30,301)	112,897
6	10.5	125	4	8A-1	125	4	Subacute Care - Other - Nonlabor To eliminate professional services fees from a related organization. 42 CFR 413.17, 413.134(h), 413.20, and 413.24 CMS Pub. 15-1, Sections 1000, 2300, and 2304	* \$992,481	(\$90,000)	\$902,481
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$1,138,108		
7							To eliminate legal fees associated with California Department of Public Health or California Department of Health Care Services' citations and penalties. W&I Code 14126.023(a)(3)(B)		(\$3,000)	
8							To eliminate owner's meal and auto expenses due to insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304		(17,192) (\$20,192)	\$1,117,916

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	NPI		Adjustments
LEGACY POST-ACUTE REHABILITATION CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1396739199		20
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Cost Report			Audit Report						
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<b><u>ADJUSTMENTS TO REPORTED PATIENT DAYS</u></b>										
9	11(2)	105	1	1	12	Total Patient Days of Service - Skilled Nursing Care	20,423	(90)	20,333	
	11(2)	105	5	Subacute 1	36	Total Patient Days of Service - Subacute Care	17,676	83	17,759	
						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				
10	4.1	5	2	1	15	Medi-Cal Days - Skilled Nursing Care	10,609	8	10,617	
						To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: January 1, 2012 through December 31, 2012 Payment Period: January 1, 2012 through August 23, 2013 Report Date: August 28, 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				
11	Not Reported			1	16	Medi-Cal Managed Care Days	0	3,015	3,015	
						To include Medi-Cal Managed Care days to agree with the provider's patient census records. 42 CFR 413.20 and 413.50 CMS Pub. 15-1, Sections 2205 and 2304				

Provider Name				Fiscal Period				NPI		Adjustments
LEGACY POST-ACUTE REHABILITATION CENTER				JANUARY 1, 2012 THROUGH DECEMBER 31, 2012				1396739199		20
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				
<b>ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - SUBACUTE</b>										
12	Not Reported			Subacute 1	48		Subacute Costs - Ventilator To reflect subacute care ventilator equipment cost in the audit report. 42 CFR 413.24 and 413.24 / CMS Pub. 15-1, Section 2300 and 2304 Medi-Cal Adult Subacute Contract No. 08-03-70122 and Subacute Contract Amendments 12 and 13	\$0	\$217,361	\$217,361
13	4.1	25	2	Subacute 1	44		Medi-Cal Subacute Days - Total To reflect Medi-Cal patient days based on the following Fiscal Intermediary Payment Data: Service Period: January 1, 2012 through December 31, 2012 Payment Period: January 1, 2012 through August 23, 2013 Report Date: August 28, 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 51511.5	17,676	83	17,759
14	4.3	100	2	Subacute 1	48		Medi-Cal Subacute Days - Ventilator	10,531	207	10,738
	4.3	115	2	Subacute 1	49		Medi-Cal Subacute Days - Nonventilator To reflect ventilator and nonventilator Medi-Cal patient days based on the following Fiscal Intermediary Payment Data: Service Period: January 1, 2012 through December 31, 2012 Payment Period: January 1, 2012 through August 23, 2013 Report Date: August 28, 2013 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 Medi-Cal Adult Subacute Contract No. 08-03-70122 and Subacute Contract Amendments 12 and 13	7,145	(124)	7,021

Provider Name				Fiscal Period				NPI		Adjustments
LEGACY POST-ACUTE REHABILITATION CENTER				JANUARY 1, 2012 THROUGH DECEMBER 31, 2012				1396739199		20
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				
<b>ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - SUBACUTE</b>										
15	4.3	100	1	Subacute 1	48		Total Subacute Days - Ventilator	10,531	207	10,738
	4.3	115	1	Subacute 1	49		Total Subacute Days - Nonventilator	7,145	(124)	7,021
	4.3	120	1	Subacute 1	50		Total Subacute Days	17,676	83	17,759
							To adjust total ventilator and nonventilator patient days to reflect the audit findings on audit adjustment 14. 42 CFR 413.20, 413.24, and 413.50 CMS Pub. 15-1, Sections 2300 and 2304 Medi-Cal Adult Subacute Contract No. 08-03-70122 and Subacute Contract Amendments 12 and 13			
16	Not Reported			Subacute 1	41		Contracted Number of Adults and Subacute Beds	0	57	57
							To include total contracted number of adult Subacute beds to agree with the facility's Department of Healthcare Services Subacute Contract Amendments 12 and 13. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Section 72201			

Provider Name				Fiscal Period				NPI		Adjustments
LEGACY POST-ACUTE REHABILITATION CENTER				JANUARY 1, 2012 THROUGH DECEMBER 31, 2012				1396739199		20
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				
<b><u>ADJUSTMENTS TO OTHER MATTERS</u></b>										
	Not Reported			1	14		Overpayments	\$0		
17							To recover Medi-Cal overpayments because the Share of Cost was not properly deducted from the amount billed. 42 CFR 413.5 and 413.20 CMS Pub. 15-1, Sections 2300 and 2409 CCR, Title 22, Sections 50786 and 51458.1		\$4,139	
18							To recover Medi-Cal overbillings due to the provider's discriminatory billing practice. 42 CFR 413.5, 413.20, and 413.24 CMS Pub. 15-1, Sections 2300, 2304, and 2409 CCR, Title 22, Sections 50786, 51458.1, 51480(a), and 51501		<u>121,765</u> \$125,904	\$125,904
19	Not Reported			Subacute 1	38		Overpayment To recover overpayments related to Medicare Part B and Medi-Cal crossover payments received for ancillary charges included in Medi-Cal per diem rate. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2304, and 2409 W & I Code, Sections 14124.90 and 14170(B) CCR, Title 22, Sections 50761, 51005, 51458.1, 51502, and 51511.5	\$0	\$69,175	\$69,175
20	Not Reported			Subacute 1	39		Credit Balances To recover outstanding Medi-Cal Subacute 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	\$9,972	\$9,972