APPEAL RECOMPUTATION
OF THE
AUDIT REPORT

COVINA REHABILITATION CENTER
COVINA, CALIFORNIA
PROVIDER NUMBERS: ZZT05449H & LTC70149F
NPI NUMBER: 1992885958

FISCAL PERIOD ENDED
DECEMBER 31, 2007

Audits Section – Burbank
Financial Audits Branch
Audits and Investigations
Department of Health Care Services

Section Chief: Daniel J. Giardinelli
Audit Supervisor: Henry Kwan
Auditor: Yanique French

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

TOBY DOUGLAS
DIRECTOR

EDMUND G. BROWN JR.
GOVERNOR

February 7, 2013

CERTIFIED MAIL NO. 7008 1830 0004 4211 0665

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In the Matter of:

COVINA REHABILITATION CENTER
PROVIDER NOS. ZZT05449H & LTC70149F / NPI 1992885958
FISCAL PERIOD ENDED DECEMBER 31, 2007
APPEAL NO. NF9-1207-867C-MJN

Pursuant to the Office of Administrative Hearings and Appeals' Final Decisions dated June 26, 2012 and November 6, 2012, the following revisions are made to the Medi-Cal revised audit report dated May 19, 2010.

SUMMARY OF REVISIONS

SKILLED NURSING CARE	COST	COST PER DAY
Revision 1 Cost and Cost Per Day	$ 3,554,028	$ 137.78
Revision	1,794	0.07
Revision 2 Cost and Cost Per Day	$ 3,555,822	$ 137.85

ADULT SUBACUTE CARE	COST	COST PER DAY
Revision 1 Cost and Cost Per Day	$ 2,900,472	$ 390.90
Revision	1,464	0.20
Revision 2 Cost and Cost Per Day	$ 2,901,936	$ 391.10

Enclosed are the revised schedules detailing the results of the recomputation.

If you have any questions in regards to this recomputation, please contact Henry Kwan, Audit Supervisor, at (818) 295-2641.

Original Signed By

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cc: Evie Correa, Chief
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STATE OF CALIFORNIA

SCHEDULE 1

SUMMARY OF REVISED FACILITY COST PER PATIENT DAY

Provider Name:
COVINA REHABILITATION CENTER

Fiscal Period:
JANUARY 1, 2007 THROUGH DECEMBER 31, 2007

Provider Number:
ZZT05449H

OSHPD Facility No.:
206190329

Line No.	PROGRAM DESCRIPTION	REVISION 1	REVISION 2	REVISED COST PER PATIENT DAY	
	SKILLED NURSING CARE				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	$ 1,835,820	$ 1,835,820	$ 71.17	
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	$ 463,714	$ 463,714	$ 17.98	
3	Cost of Direct and Indirect NonLabor - Other (Sch. 4, Ln. 105)	$ 450,232	$ 450,232	$ 17.45	
4	Cost of Capital Related (Sch. 5, Ln. 105)	$ 188,485	$ 188,485	$ 7.31	
5	Property Taxes (Sch. 5, Ln. 105)	$ 11,279	$ 11,279	$ 0.44	
6	DHCS Licensing Fees (Sch. 6, Ln. 105)	$ 9,804	$ 9,804	$ 0.38	
7	Liability Insurance (Sch. 6, Ln. 105)	$ 65,227	$ 65,227	$ 2.53	
8	Caregiver Training (Sch. 6, Ln. 105)	$ 0	$ 0	$ 0.00	
9	Quality Assurance Fees (Sch. 6, Ln. 105)	$ 122,884	$ 122,884	$ 4.76	
10	Cost of Administration (Sch. 6, Ln. 105)	$ 406,583	$ 408,377	$ 15.83	
11	Cost of Routine Service/Audited Total Costs	$ 3,554,028	$ 3,555,822	$ 137.85	
12	Total Patient Days (Rev)	25,795	25,795		
13	Cost Per Patient Day (Cost Divided by Days)	$ 137.78	$ 137.85		
14	Overpayments (Rev)	$ 1,013	$ 1,013		
15	Total Licensed Nursing Facility Beds - Level B (Rev)	77	77		
	INTERMEDIATE CARE				
16	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$ 0	$ 0		
17	Total Patient Days (Rev)	0	0		
18	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00		
19	Overpayments (Rev)	$ 0	$ 0		
	MENTALLY DISORDERED				
20	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$ 0	$ 0		
21	Total Patient Days (Rev)	0	0		
22	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00		
23	Overpayments (Rev)	$ 0	$ 0		
	DEVELOPMENTALLY DISABLED				
24	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$ 0	$ 0		
25	Total Patient Days (Rev)	0	0		
26	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00		
27	Overpayments (Rev)	$ 0	$ 0		
	ADULT SUBACUTE				
28	Cost of Direct Care - Labor (Adult Subacute Sch. 1, Ln. 25)	$ 1,575,555	$ 1,575,555	$ 212.34	*
29	Cost of Indirect Care - Labor (Adult Subacute Sch. 1, Ln. 26)	$ 89,735	$ 89,735	$ 12.09	*
30	Cost of Direct and Indirect NonLabor - Other (Adult SA Sch. 1, Ln. 27)	$ 676,384	$ 676,384	$ 91.16	*
31	Cost of Capital Related (Adult Subacute Sch. 1, Ln. 28)	$ 61,766	$ 61,766	$ 8.32	*
32	Property Taxes (Adult Subacute Sch. 1, Ln. 29)	$ 3,696	$ 3,696	$ 0.50	*
33	DHS Licensing Fees (Adult Subacute Sch. 1, Ln. 30)	$ 8,001	$ 8,001	$ 1.08	*
34	Liability Insurance (Adult Subacute Sch. 1, Ln. 31)	$ 53,232	$ 53,232	$ 7.17	*
35	Caregiver Training (Adult Subacute Sch. 1, Ln. 32)	$ 0	$ 0	$ 0.00	*
36	Quality Assurance Fees (Adult Subacute Sch. 1, Ln. 33)	$ 100,287	$ 100,287	$ 13.52	*
37	Cost of Administration (Adult Subacute Sch., Ln. 34)	$ 331,816	$ 333,280	$ 44.92	*
38	Total Cost of Subacute Service (Adult Subacute Sch. 1, Ln. 35)	$ 2,900,472	$ 2,901,936	$ 391.10	*
39	Total Patient Days (Adult Subacute Sch. 1, Ln. 36)	7,420	7,420		
40	Cost Per Patient Day (Cost Divided by Days)	$ 390.90	$ 391.10		
41	Overpayments (Adult Subacute Sch. 1, Ln. 38 + Ln. 39)	$ 680	$ 680		
	PEDIATRIC SUBACUTE				
42	Cost of Routine Service (Ped-SA, Sch. 1, Ln 3)	$ 0	$ 0		
43	Cost of Ancillary Service (Ped-SA, Sch. 1, Ln. 1 + Ln. 2)	$ 0	$ 0		
44	Total Cost of Pediatric Subacute Service (Ln. 42 + Ln. 43)	$ 0	$ 0		
45	Total Patient Days (Ped-SA, Sch. 1, Ln. 5)	0	0		

STATE OF CALIFORNIA

SCHEDULE 1

SUMMARY OF REVISED FACILITY COST PER PATIENT DAY

Provider Name:
COVINA REHABILITATION CENTER

Fiscal Period:
JANUARY 1, 2007 THROUGH DECEMBER 31, 2007

Provider Number:
ZZT05449H

OSHPD Facility No.:
206190329

Line No.	PROGRAM DESCRIPTION	REVISION 1	REVISION 2	REVISED COST PER PATIENT DAY
46	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
47	Overpayments (Ped-SA, Sch. 1, Ln. 7 + Ln. 8)	$ 0	$ 0	
	HOSPICE INPATIENT CARE			
48	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$ 0	$ 0	
49	Total Patient Days (Rev)	0	0	
50	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
51	Overpayments (Rev)	$ 0	$ 0	
	OTHER ROUTINE SERVICES			
52	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$ 0	$ 0	
53	Total Patient Days (Rev)	0	0	
54	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
55	Overpayments (Rev)	$ 0	$ 0	

* (From Adult Subacute Schedule 1)

SUMMARY OF REVISED SUBACUTE COST PER PATIENT DAY

Provider Name:
COVINA REHABILITATION CENTER

Fiscal Period:
JANUARY 1, 2007 THROUGH DECEMBER 31, 2007

Provider Number:
LTC70149F

OSHPD Facility No.:
206190329

LINE NO.	DESCRIPTION	REVISION 1	REVISION 2	REVISED SUBACUTE COST PER PATIENT DAY
	SUBACUTE ROUTINE			
1	Cost of Direct Care - Labor (Sch. 2, Ln. 125)	$ 1,244,114	$ 1,244,114	$ 167.67
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 125)	$ 80,943	$ 80,943	$ 10.91
3	Cost of Direct and Indirect NonLabor - Other (Sch. 4, Ln. 125)	$ 521,153	$ 521,153	$ 70.24
4	Cost of Capital Related (Sch. 5, Ln. 125)	$ 55,779	$ 55,779	$ 7.52
5	Property Taxes (Sch. 5, Ln. 125)	$ 3,338	$ 3,338	$ 0.45
6	DHCS Licensing Fees (Sch. 6, Ln. 125)	$ 6,333	$ 6,333	$ 0.85
7	Liability Insurance (Sch. 6, Ln. 125)	$ 42,135	$ 42,135	$ 5.68
8	Caregiver Training (Sch. 6. Ln. 125)	$ 0	$ 0	$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 125)	$ 79,380	$ 79,380	$ 10.70
10	Cost of Administration (Sch. 6, Ln. 125)	$ 262,643	$ 263,802	$ 35.55
11	Cost of Routine Service/Audited Total Routine Costs	$ 2,295,819	$ 2,296,977	$ 309.57
12	Routine Cost Per Patient Day (Routine Cost Divided by Days)	$ 309.41	$ 309.57	
	SUBACUTE ANCILLARY			
13	Cost of Direct Care - Labor (Adult SA Sch. 2, Ln. 111)	$ 331,441	$ 331,441	$ 44.67
14	Cost of Indirect Care - Labor (Adult SA Sch. 2, Ln. 112)	$ 8,792	$ 8,792	$ 1.18
15	Cost of Direct and Indirect NonLabor - Other (Adult SA Sch. 2, Ln. 113)	$ 155,232	$ 155,231	$ 20.92
16	Cost of Capital Related (Adult SA Sch. 2, Ln. 114)	$ 5,987	$ 5,987	$ 0.81
17	Property Taxes (Adult SA Sch. 2, Ln. 115)	$ 358	$ 358	$ 0.05
18	DHCS Licensing Fees (Adutl SA Sch. 2, Ln. 116)	$ 1,668	$ 1,668	$ 0.22
19	Liability Insurance (Adult SA Sch. 2, Ln. 117)	$ 11,097	$ 11,097	$ 1.50
20	Caregiver Training (Adult SA Sch. 2, Ln. 118)	$ 0	$ 0	$ 0.00
21	Quality Assurance Fees (Adult SA Sch. 6, Ln. 119)	$ 20,907	$ 20,906	$ 2.82
22	Cost of Administration (Adult SA Sch. 2, Ln. 120)	$ 69,173	$ 69,478	$ 9.36
23	Cost of Ancillary Service/Audited Total Ancillary Costs	$ 604,654	$ 604,958	$ 81.53
24	Ancillary Cost Per Patient Day (Ancillary Cost Divided by Days)	$ 81.49	$ 81.53	
	SUBACUTE TOTAL			
25	Cost of Direct Care - Labor (Line 1 + Line 13)	$ 1,575,555	$ 1,575,555	$ 212.34
26	Cost of Indirect Care - Labor (Line 2 + Line 14)	$ 89,735	$ 89,735	$ 12.09
27	Cost of Direct and Indirect NonLabor - Other (Line 3 + Line 15)	$ 676,384	$ 676,384	$ 91.16
28	Cost of Capital Related (Line 4 + Line 16)	$ 61,766	$ 61,766	$ 8.32
29	Property Taxes (Line 5 + Line 17)	$ 3,696	$ 3,696	$ 0.50
30	DHCS Licensing Fees (Line 6 + Line 18)	$ 8,001	$ 8,001	$ 1.08
31	Liability Insurance (Line 7 + Line 19)	$ 53,232	$ 53,232	$ 7.17
32	Caregiver Training (Line 8 + Line 20)	$ 0	$ 0	$ 0.00
33	Quality Assurance Fees (Line 9 + Line 21)	$ 100,287	$ 100,287	$ 13.52
34	Cost of Administration (Line 10 + Line 22)	$ 331,816	$ 333,280	$ 44.92
35	Total Cost of Subacute Service (Line 11 + Line 23)	$ 2,900,472	$ 2,901,936	$ 391.10
36	Total Patient Days (Rev)	7,420	7,420	
37	Total Cost Per Patient Day (Total Cost Divided by Days)	$ 390.90	$ 391.10	
38	Medi-Cal Overpayments (Rev)	$ 680	$ 680	
39	Medi-Cal Credit Balances (Rev)	$ 0	$ 0	
40	Amount Due State	$ 680	$ 680	
	GENERAL INFORMATION			
41	Contracted Number of Adult Subacute Beds (Rev)	22	22	
42	Total Licensed Nursing Facility Beds (Rev)	99	99	
43	Total Licensed Capacity (All levels) (Rev)	99	99	
44	Total Medi-Cal Adult Subacute Patient Days (Rev)	5,855	5,855	
	CAPITAL RELATED COST			
45	Direct Capital Related Cost (Rev)	$ 0	$ 0	
46	Indirect Capital Related Cost (Line 28)	$ 61,766	$ 61,766	
47	Total Capital Related Cost (Line 45 + Line 43)	$ 61,766	$ 61,766	

	VENTILATOR / NONVENTILATOR COSTS	REVISED COSTS (Rev)	REVISED TOTAL DAYS (Rev)	REVISED MEDI-CAL DAYS (Rev)
48	Ventilator (Equipment Cost Only)	$ N/A	5,255	4,147
49	Nonventilator	N/A	2,165	N/A
50	TOTAL	$ N/A	7,420	N/A

SUMMARY OF TOTAL ALLOWABLE SUBACUTE ANCILLARY COSTS*

Provider Name:
COVINA REHABILITATION CENTER

Fiscal Period:
JANUARY 1, 2007 THROUGH DECEMBER 31, 2007

Provider Number:
LTC70149F

OSHPD Facility Number:
206190329

LINE NO.	DESCRIPTION	ANCILLARY COSTS	TOTAL ANCILLARY CHARGES (Rev)	RATIO COST/CHG	TOTAL SUBACUTE ANCILLARY CHARGES * (Rev)	SUBACUTE ANCILLARY COST **
	PATIENT SUPPLIES					
1	Cost of Direct Care - Labor (Sch. 2, Ln. 75)	$ 0				$
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 75)	4,927				1,127
3	Cost of Direct and Indirect NonLabor (Sch. 4, Ln. 75)	103,752				23,728
4	Cost of Capital Related (Sch. 5, Ln. 75)	6,025				1,378
5	Property Taxes (Sch. 5, Ln. 75)	361				82
6	DHS Licensing Fees (Sch. 6, Ln. 75)	382				87
7	Liability Insurance (Sch. 6, Ln. 75)	2,545				582
8	Caregiver Training (Sch. 6, Ln. 75)	0				
9	Quality Assurance Fees (Sch. 6, Ln. 75)	4,794				1,096
10	Cost of Administration (Sch. 6, Ln. 75)	15,931				3,644
11	Total Patient Supplies Ancillary Service	$ 138,716	$ 211,745	0.655110	$ 48,427	$ 31,725
	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				
14	Cost of Direct and Indirect NonLabor (Sch. 4, Ln. 77)	0				
15	Cost of Capital Related (Sch. 5, Ln. 77)	0				
16	Property Taxes (Sch. 5, Ln. 77)	0				
17	DHS Licensing Fees (Sch. 6, Ln. 77)	0				
18	Liability Insurance (Sch. 6, Ln. 77)	0				
19	Caregiver Training (Sch. 6, Ln. 77)	0				
20	Quality Assurance Fees (Sch. 6, Ln. 77)	0				
21	Cost of Administration (Sch. 6, Ln. 77)	0				
22	Total Specialized Support Surfaces Ancillary Service	$ 0	$ 0	0.000000	$ 0	$ 0
	PHYSICAL THERAPY					
23	Cost of Direct Care - Labor (Sch. 2, Ln. 80)	$ 0				$
24	Cost of Indirect Care - Labor (Sch. 3, Ln. 80)	8,546				1,001
25	Cost of Direct and Indirect NonLabor (Sch. 4, Ln. 80)	290,852				34,084
26	Cost of Capital Related (Sch. 5, Ln. 80)	8,698				1,019
27	Property Taxes (Sch. 5, Ln. 80)	520				61
28	DHS Licensing Fees (Sch. 6, Ln. 80)	1,026				120
29	Liability Insurance (Sch. 6, Ln. 80)	6,825				800
30	Caregiver Training (Sch. 6, Ln. 80)	0				
31	Quality Assurance Fees (Sch. 6, Ln. 80)	12,858				1,507
32	Cost of Administration (Sch. 6, Ln. 80)	42,729				5,007
33	Total Physical Therapy Ancillary Service	$ 372,054	$ 572,148	0.650276	$ 67,049	$ 43,600
	RESPIRATORY THERAPY					
34	Cost of Direct Care - Labor (Sch. 2, Ln. 81)	$ 0				$
35	Cost of Indirect Care - Labor (Sch. 3, Ln. 81)	2,285				0
36	Cost of Direct and Indirect NonLabor (Sch. 4, Ln. 81)	2,816				0
37	Cost of Capital Related (Sch. 5, Ln. 81)	3,510				0
38	Property Taxes (Sch. 5, Ln. 81)	210				0
39	DHS Licensing Fees (Sch. 6, Ln. 81)	29				0
40	Liability Insurance (Sch. 6, Ln. 81)	195				0
41	Caregiver Training (Sch. 6, Ln. 81)	0				
42	Quality Assurance Fees (Sch. 6, Ln. 81)	368				0
43	Cost of Administration (Sch. 6, Ln. 81)	1,221				0
44	Total Respiratory Ancillary Service	$ 10,634	$ 0	0.000000	$ 0	$ 0
	OCCUPATIONAL THERAPY					
45	Cost of Direct Care - Labor (Sch. 2, Ln. 82)	$ 0				$
46	Cost of Indirect Care - Labor (Sch. 3, Ln. 82)	7,732				841
47	Cost of Direct and Indirect NonLabor (Sch. 4, Ln. 82)	232,465				25,280
48	Cost of Capital Related (Sch. 5, Ln. 82)	8,354				909
49	Property Taxes (Sch. 5, Ln. 82)	500				54
50	DHS Licensing Fees (Sch. 6, Ln. 82)	828				90

SUMMARY OF TOTAL ALLOWABLE SUBACUTE ANCILLARY COSTS*

Provider Name:
COVINA REHABILITATION CENTER

Fiscal Period:
JANUARY 1, 2007 THROUGH DECEMBER 31, 2007

Provider Number:
LTC70149F

OSHPD Facility Number:
206190329

LINE NO.	DESCRIPTION	ANCILLARY COSTS	TOTAL ANCILLARY CHARGES (Rev)	RATIO COST/CHG	TOTAL SUBACUTE ANCILLARY CHARGES * (Rev)	SUBACUTE ANCILLARY COST **
51	Liability Insurance (Sch. 6, Ln. 82)	5,508				599
52	Caregiver Training (Sch. 6, Ln. 82)	0				
53	Quality Assurance Fees (Sch. 6, Ln. 82)	10,376				1,128
54	Cost of Administration (Sch. 6, Ln. 82)	34,482				3,750
55	Total Occupational Therapy Ancillary Service	$ 300,244	$ 504,137	0.595561	$ 54,824	$ 32,651
	SPEECH PATHOLOGY					
56	Cost of Direct Care - Labor (Sch. 2, Ln. 83)	$ 0				$
57	Cost of Indirect Care - Labor (Sch. 3, Ln. 83)	981				311
58	Cost of Direct and Indirect NonLabor (Sch. 4, Ln. 83)	70,411				22,288
59	Cost of Capital Related (Sch. 5, Ln. 83)	414				131
60	Property Taxes (Sch. 5, Ln. 83)	25				8
61	DHS Licensing Fees (Sch. 6, Ln. 83)	239				76
62	Liability Insurance (Sch. 6, Ln. 83)	1,589				503
63	Caregiver Training (Sch. 6, Ln. 83)	0				
64	Quality Assurance Fees (Sch. 6, Ln. 83)	2,993				947
65	Cost of Administration (Sch. 6, Ln. 83)	9,945				3,148
66	Total Speech Pathology Ancillary Service	$ 86,597	$ 161,758	0.535352	$ 51,202	$ 27,411
	PHARMACY					
67	Cost of Direct Care - Labor (Sch. 2, Ln. 85)	$ 0				$
68	Cost of Indirect Care - Labor (Sch. 3, Ln. 85)	3,154				712
69	Cost of Direct and Indirect NonLabor (Sch. 4, Ln. 85)	163,643				36,924
70	Cost of Capital Related (Sch. 5, Ln. 85)	2,321				524
71	Property Taxes (Sch. 5, Ln. 85)	139				31
72	DHS Licensing Fees (Sch. 6, Ln. 85)	563				127
73	Liability Insurance (Sch. 6, Ln. 85)	3,743				845
74	Caregiver Training (Sch. 6, Ln. 85)	0				
75	Quality Assurance Fees (Sch. 6, Ln. 85)	7,052				1,591
76	Cost of Administration (Sch. 6, Ln. 85)	23,435				5,288
77	Total Pharmacy Ancillary Service	$ 204,049	$ 208,343	0.979390	$ 47,010	$ 46,041
	LABORATORY					
78	Cost of Direct Care - Labor (Sch. 2, Ln. 90)	$ 0				$
79	Cost of Indirect Care - Labor (Sch. 3, Ln. 90)	254				90
80	Cost of Direct and Indirect NonLabor (Sch. 4, Ln. 90)	18,202				6,427
81	Cost of Capital Related (Sch. 5, Ln. 90)	107				38
82	Property Taxes (Sch. 5, Ln. 90)	6				2
83	DHS Licensing Fees (Sch. 6, Ln. 90)	62				22
84	Liability Insurance (Sch. 6, Ln. 90)	411				145
85	Caregiver Training (Sch. 6, Ln. 90)	0				
86	Quality Assurance Fees (Sch. 6, Ln. 90)	774				273
87	Cost of Administration (Sch. 6, Ln. 90)	2,571				908
88	Total Laboratory Ancillary Service	$ 22,386	$ 61,017	0.366884	$ 21,545	$ 7,905
	OTHER ANCILLARY SERVICES					
89	Cost of Direct Care - Labor (Sch. 2, Ln. 100)	$ 0				$
90	Cost of Indirect Care - Labor (Sch. 3, Ln. 100)	236				69
91	Cost of Direct and Indirect NonLabor (Sch. 4, Ln. 100)	16,930				4,927
92	Cost of Capital Related (Sch. 5, Ln. 100)	100				29
93	Property Taxes (Sch. 5, Ln. 100)	6				2
94	DHS Licensing Fees (Sch. 6, Ln. 100)	57				17
95	Liability Insurance (Sch. 6, Ln. 100)	382				111
96	Caregiver Training (Sch. 6, Ln. 100)	0				
97	Quality Assurance Fees (Sch. 6, Ln. 100)	720				209
98	Cost of Administration (Sch. 6, Ln. 100)	2,391				696
99	Total Other Ancillary Service	$ 20,822	$ 43,937	0.473900	$ 12,787	$ 6,060

SUMMARY OF TOTAL ALLOWABLE SUBACUTE ANCILLARY COSTS*

Provider Name:
COVINA REHABILITATION CENTER

Fiscal Period:
JANUARY 1, 2007 THROUGH DECEMBER 31, 2007

Provider Number:
LTC70149F

OSHPD Facility Number:
206190329

LINE NO.	DESCRIPTION	ANCILLARY COSTS	TOTAL ANCILLARY CHARGES (Rev)	RATIO COST/CHG	TOTAL SUBACUTE ANCILLARY CHARGES * (Rev)	SUBACUTE ANCILLARY COST **
	SUBACUTE ANCILLARY SERVICES					
100	Cost of Direct Care - Labor (Sch. 2, Ln. 100.6)					$ 331,441
101	Cost of Indirect Care - Labor (Sch. 3, Ln. 100.6)					4,642
102	Cost of Direct and Indirect NonLabor (Sch. 4, Ln. 100.6)					1,572
103	Cost of Capital Related (Sch. 5, Ln. 100.6)					1,959
104	Property Taxes (Sch. 5, Ln. 100.6)					117
105	DHS Licensing Fees (Sch. 6, Ln. 100.6)					1,129
106	Liability Insurance (Sch. 6, Ln. 100.6)					7,513
107	Caregiver Training (Sch. 6, Ln. 100.6)					0
108	Quality Assurance Fees (Sch. 6, Ln. 100.6)					14,154
109	Cost of Administration (Sch. 6, Ln. 100.6)					47,038
110	Total Subacute Ancillary Service					$ 409,565
	TOTAL COST OF ANCILLARY SERVICES					
111	Cost of Direct Care - Labor					$ 331,441
112	Cost of Indirect Care - Labor					8,792
113	Cost of Direct and Indirect NonLabor					155,231
114	Cost of Capital Related					5,987
115	Property Taxes					358
116	DHS Licensing Fees					1,668
117	Liability Insurance					11,097
118	Caregiver Training					0
119	Quality Assurance Fees					20,906
120	Cost of Administration					69,478
121	Total Cost of Subacute Ancillary Service					$ 604,958

* Total Other Allowable Ancillary Charges included in the rate.

** Total Other Ancillary Costs included in the rate.

(To Adult Subacute Sch 1)

ALLOCATION OF GENERAL SERVICES - LABOR
(DIRECT CARE)

Provider Name:
COVINA REHABILITATION CENTER

Fiscal Period:
JANUARY 1, 2007 THROUGH DECEMBER 31, 2007

Provider Number:
ZZT05449H

OSHPD Facility No.:
206190329

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs 155	Activities 160	Total	
	GENERAL SERVICES					
5.00	Plant Operations and Maintenance					
10.00	Housekeeping					
60.00	Laundry and Linen					
65.00	Dietary					
155.00	Social Services (Salaries, Fringe Benefits, & Agency Labor)	$ 35,559	$ 35,559			
160.00	Activities (Salaries, Fringe Benefits, & Agency Labor)	72,829		$ 72,829		
165.00	Administration					
165.00	Medical Records					
170.00	Inservice Education - Nursing					
	ANCILLARY SERVICES					
75.00	Patient Supplies	0	0	0	$ -	***
77.00	Specialized Support Surfaces	N/A	0	0	0	***
80.00	Physical Therapy	0	0	0	0	***
81.00	Respiratory Therapy	0	0	0	0	***
82.00	Occupational Therapy	0	0	0	0	***
83.00	Speech Pathology	0	0	0	0	***
85.00	Pharmacy	0	0	0	0	***
90.00	Laboratory	0	0	0	0	***
95.00	Home Health Services	0	0	0	0	
100.00	Other Ancillary Services	0	0	0	0	***
100.06	Subacute Ancillary Services	331,441	0	0	331,441	***
100.12	Subacute Pediatrics Ancillary Services	0	0	0	0	
	ROUTINE SERVICES					
105.00	Skilled Nursing Care	1,777,445	19,151	39,224	1,835,820	*
110.00	Intermediate Care	0	0	0	0	*
115.00	Mentally Disordered	0	0	0	0	*
120.00	Developmentally Disabled	0	0	0	0	*
125.00	Subacute Care	1,194,101	16,408	33,605	1,244,114	**
126.00	Subacute Care - Pediatrics	0	0	0	0	*
130.00	Hospice Inpatient Care	0	0	0	0	*
135.00	Other Routine Services	0	0	0	0	*
	NONREIMBURSABLE					
136.00	Residential Care	0	0	0	0	
140.00	Beauty and Barber	8,572	0	0	8,572	
145.00	Other Nonreimbursable	0	0	0	0	
	TOTAL	$ 3,419,947	$ 35,559	$ 72,829	$ 3,419,947	

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

ALLOCATION OF GENERAL SERVICES - LABOR
(INDIRECT CARE)

Provider Name: COVINA REHABILITATION CENTER
Provider Number: ZZT05449H
OSHPD Facility Number: 206190329
Fiscal Period: JANUARY 1, 2007 THROUGH DECEMBER 31, 2007

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	In-serv. Ed 170	Accumulated Costs	Admin 165	Medical Records 165	Total	
	GENERAL SERVICES													
5.00	Plant Operations and Maintenance	$ 43,243	$ 43,243											
10.00	Housekeeping	130,795	426	$ 131,221										
60.00	Laundry and Linen	69,236	154	471	$ 69,861									
65.00	Dietary	248,746	5,340	16,364	0	$ 270,450								
155.00	Social Services	N/A	473	1,451	0	0	$ 1,924							
160.00	Activities	N/A	1,124	3,445	0	0	0	$ 4,569						
165.00	Administration	N/A	3,784	11,595	0	0	0	0		$ 15,379	$ 15,379			
165.00	Medical Records	62,018	1,692	5,186	0	0	0	0		68,896		$ 68,896		
170.00	Inservice Education - Nursing	25,019	488	1,496	0	0	0	0	$ 27,003					
	ANCILLARY SERVICES													
75.00	Patient Supplies		825	2,529	0	0	0	0	0	3,355	287	1,285	$ 4,927	***
77.00	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0	***
80.00	Physical Therapy		1,065	3,264	0	0	0	0	0	4,329	770	3,447	8,546	***
81.00	Respiratory Therapy		532	1,632	0	0	0	0	0	2,164	22	99	2,285	***
82.00	Occupational Therapy		1,065	3,264	0	0	0	0	0	4,329	621	2,782	7,732	***
83.00	Speech Pathology		0	0	0	0	0	0	0	0	179	802	981	***
85.00	Pharmacy		207	635	0	0	0	0	0	842	422	1,891	3,154	***
90.00	Laboratory		0	0	0	0	0	0	0	0	46	207	254	***
95.00	Home Health Services		0	0	0	0	0	0	0	0	0	0	0	
100.00	Other Ancillary Services		0	0	0	0	0	0	0	0	43	193	236	***
100.06	Subacute Ancillary Services		0	0	0	0	0	0	0	0	847	3,795	4,642	***
100.12	Subacute Pediatrics Ancillary Services		0	0	0	0	0	0	0	0	0	0	0	
	ROUTINE SERVICES													
105.00	Skilled Nursing Care		19,814	60,724	54,384	270,450	1,036	2,461	14,543	423,412	7,354	32,947	463,714	*
110.00	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0	*
115.00	Mentally Disordered		0	0	0	0	0	0	0	0	0	0	0	*
120.00	Developmentally Disabled		0	0	0	0	0	0	0	0	0	0	0	*
125.00	Subacute Care		5,899	18,078	15,477	0	888	2,108	12,460	54,909	4,751	21,283	80,943	**
126.00	Subacute Care - Pediatrics		0	0	0	0	0	0	0	0	0	0	0	*
130.00	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0	*
135.00	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0	*
	NONREIMBURSABLE													
136.00	Residential Care		0	0	0	0	0	0	0	0	0	0	0	
140.00	Beauty and Barber		355	1,088	0	0	0	0	0	1,443	37	164	1,643	
145.00	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0	
	TOTAL	$ 579,057	$ 43,243	$ 131,221	$ 69,861	$ 270,450	$ 1,924	$ 4,569	$ 27,003	$ 494,782	$ 15,379	$ 68,896	$ 579,057	

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

ALLOCATION OF GENERAL SERVICES - OTHER NONLABOR
(DIRECT AND INDIRECT CARE)

Provider Name:	Provider Number:	OSHPD Facility Number:	Fiscal Period:
COVINA REHABILITATION CENTER	ZZT05449H	206190329	JANUARY 1, 2007 THROUGH DECEMBER 31, 2007

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	In-serv. Ed 170	Accumulated Costs	Admin 165	Medical Records 165	Total	
	GENERAL SERVICES													
5.00	Plant Operations and Maintenance	$ 184,013	$ 184,013											
10.00	Housekeeping	39,175	1,813	$ 40,988										
60.00	Laundry and Linen	8,723	655	147	$ 9,525									
65.00	Dietary	122,096	22,722	5,111	0	$ 149,929								
155.00	Social Services	0	2,014	453	0	0	$ 2,467							
160.00	Activities	2,778	4,783	1,076	0	0	0	$ 8,638						
165.00	Administration	N/A	16,100	3,622	0	0	0	0		$ 19,722	$ 19,722			
165.00	Medical Records	0	7,200	1,620	0	0	0	0		8,820		$ 8,820		
170.00	Inservice Education - Nursing	150	2,077	467	0	0	0	0	$ 2,694					
	ANCILLARY SERVICES													
75.00	Patient Supplies	98,917	3,512	790	0	0	0	0	0	103,219	368	165	$ 103,752	***
77.00	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0	***
80.00	Physical Therapy	283,873	4,532	1,019	0	0	0	0	0	289,424	987	441	290,852	***
81.00	Respiratory Therapy	0	2,266	510	0	0	0	0	0	2,776	28	13	2,816	***
82.00	Occupational Therapy	225,761	4,532	1,019	0	0	0	0	0	231,312	796	356	232,465	***
83.00	Speech Pathology	70,079	0	0	0	0	0	0	0	70,079	230	103	70,411	***
85.00	Pharmacy	161,780	881	198	0	0	0	0	0	162,859	541	242	163,643	***
90.00	Laboratory	18,116	0	0	0	0	0	0	0	18,116	59	27	18,202	***
95.00	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0	
100.00	Other Ancillary Services	16,850	0	0	0	0	0	0	0	16,850	55	25	16,930	***
100.06	Subacute Ancillary Services	0	0	0	0	0	0	0	0	0	1,086	486	1,572	***
100.12	Subacute Pediatrics Ancillary Services		0	0	0	0	0	0	0	0	0	0	0	
	ROUTINE SERVICES													
105.00	Skilled Nursing Care	168,524	84,315	18,967	7,415	149,929	1,329	4,652	1,451	436,582	9,431	4,218	450,232	*
110.00	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0	*
115.00	Mentally Disordered		0	0	0	0	0	0	0	0	0	0	0	*
120.00	Developmentally Disabled		0	0	0	0	0	0	0	0	0	0	0	*
125.00	Subacute Care	473,111	25,101	5,647	2,110	0	1,138	3,986	1,243	512,336	6,093	2,725	521,153	**
126.00	Subacute Care - Pediatrics		0	0	0	0	0	0	0	0	0	0	0	*
130.00	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0	*
135.00	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0	*
	NONREIMBURSABLE													
136.00	Residential Care		0	0	0	0	0	0	0	0	0	0	0	
140.00	Beauty and Barber		1,511	340	0	0	0	0	0	1,850	47	21	1,918	
145.00	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0	
	TOTAL	$ 1,873,946	$ 184,013	$ 40,988	$ 9,525	$ 149,929	$ 2,467	$ 8,638	$ 2,694	$ 1,845,404	$ 19,722	$ 8,820	$ 1,873,946	

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

ALLOCATION OF CAPITAL COSTS

Provider Name:
COVINA REHABILITATION CENTER

Fiscal Period:
JANUARY 1, 2007 THROUGH DECEMBER 31, 2007

Provider Number:
ZZT05449H

OSHPD Facility Number:
206190329

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital Various	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Srvs 155	Activities 160
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	$ 278,144	94%							
	Property Tax (line 40)	16,644	6%	$ 294,788						
5.00	Plant Operations and Maintenance			11,325	$ 11,325					
10.00	Housekeeping			2,792	112	$ 2,904				
60.00	Laundry and Linen			1,008	40	10	$ 1,059			
65.00	Dietary			35,001	1,398	362	0	$ 36,762		
155.00	Social Services			3,103	124	32	0	0	$ 3,259	
160.00	Activities			7,369	294	76	0	0	0	$ 7,739
165.00	Administration			24,802	991	257	0	0	0	0
165.00	Medical Records			11,092	443	115	0	0	0	0
170.00	Inservice Education - Nursing			3,200	128	33	0	0	0	0
	ANCILLARY SERVICES									
75.00	Patient Supplies			5,410	216	56	0	0	0	0
77.00	Specialized Support Surfaces			0	0	0	0	0	0	0
80.00	Physical Therapy			6,981	279	72	0	0	0	0
81.00	Respiratory Therapy			3,490	139	36	0	0	0	0
82.00	Occupational Therapy			6,981	279	72	0	0	0	0
83.00	Speech Pathology			0	0	0	0	0	0	0
85.00	Pharmacy			1,357	54	14	0	0	0	0
90.00	Laboratory			0	0	0	0	0	0	0
95.00	Home Health Services			0	0	0	0	0	0	0
100.00	Other Ancillary Services			0	0	0	0	0	0	0
100.06	Subacute Ancillary Services			0	0	0	0	0	0	0
100.12	Subacute Pediatrics Ancillary Services			0	0	0	0	0	0	0
	ROUTINE SERVICES									
105.00	Skilled Nursing Care			129,884	5,189	1,344	824	36,762	1,755	4,168
110.00	Intermediate Care			0	0	0	0	0	0	0
115.00	Mentally Disordered			0	0	0	0	0	0	0
120.00	Developmentally Disabled			0	0	0	0	0	0	0
125.00	Subacute Care			38,666	1,545	400	235	0	1,504	3,571
126.00	Subacute Care - Pediatrics			0	0	0	0	0	0	0
130.00	Hospice Inpatient Care			0	0	0	0	0	0	0
135.00	Other Routine Services			0	0	0	0	0	0	0
	NONREIMBURSABLE									
136.00	Residential Care			0	0	0	0	0	0	0
140.00	Beauty and Barber			2,327	93	24	0	0	0	0
145.00	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	$ 294,788	100%	$ 294,788	$ 11,325	$ 2,904	$ 1,059	$ 36,762	$ 3,259	$ 7,739

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

ALLOCATION OF CAPITAL COSTS

Provider Name:
COVINA REHABILITATION CENTER

Fiscal Period:
JANUARY 1, 2007 THROUGH DECEMBER 31, 2007

Provider Number:
ZZT05449H

OSHPD Facility Number:
206190329

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	In-serv. Ed 170	Accumulated Costs	Admin 165	Medical Records 165	Total	Capital Related 94% Of Total	Property Tax 6% Of Total	
	GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	$ 278,144	94%								
	Property Tax (line 40)	16,644	6%								
5.00	Plant Operations and Maintenance										
10.00	Housekeeping										
60.00	Laundry and Linen										
65.00	Dietary										
155.00	Social Services										
160.00	Activities										
165.00	Administration				$ 26,049	$ 26,049					
165.00	Medical Records				11,650		$ 11,650				
170.00	Inservice Education - Nursing			$ 3,361							
	ANCILLARY SERVICES										
75.00	Patient Supplies			0	5,682	486	217	$ 6,386	$ 6,025	$ 361	***
77.00	Specialized Support Surfaces			0	0	0	0	0	0	0	***
80.00	Physical Therapy			0	7,332	1,303	583	9,218	8,698	520	***
81.00	Respiratory Therapy			0	3,666	37	17	3,720	3,510	210	***
82.00	Occupational Therapy			0	7,332	1,052	470	8,854	8,354	500	***
83.00	Speech Pathology			0	0	303	136	439	414	25	***
85.00	Pharmacy			0	1,426	715	320	2,460	2,321	139	***
90.00	Laboratory			0	0	78	35	113	107	6	***
95.00	Home Health Services			0	0	0	0	0	0	0	
100.00	Other Ancillary Services			0	0	73	33	106	100	6	***
100.06	Subacute Ancillary Services			0	0	1,435	642	2,077	1,959	117	***
100.12	Subacute Pediatrics Ancillary Services			0	0	0	0	0	0	0	
	ROUTINE SERVICES										
105.00	Skilled Nursing Care			1,810	181,736	12,457	5,571	199,764	188,485	11,279	*
110.00	Intermediate Care			0	0	0	0	0	0	0	*
115.00	Mentally Disordered			0	0	0	0	0	0	0	*
120.00	Developmentally Disabled			0	0	0	0	0	0	0	*
125.00	Subacute Care			1,551	47,471	8,047	3,599	59,117	55,779	3,338	**
126.00	Subacute Care - Pediatrics			0	0	0	0	0	0	0	*
130.00	Hospice Inpatient Care			0	0	0	0	0	0	0	*
135.00	Other Routine Services			0	0	0	0	0	0	0	*
	NONREIMBURSABLE										
136.00	Residential Care			0	0	0	0	0	0	0	
140.00	Beauty and Barber			0	2,444	62	28	2,534	2,391	143	
145.00	Other Nonreimbursable			0	0	0	0	0	0	0	
	TOTAL	$ 294,788	100%	$ 3,361	$ 257,089	$ 26,049	$ 11,650	$ 294,788	$ 278,144	$ 16,644	

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

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name: COVINA REHABILITATION CENTER
Provider Number: ZZT05449H
OSHPD Facility Number: 206190329
Fiscal Period: JANUARY 1, 2007 THROUGH DECEMBER 31, 2007

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. 67% of Total	DHCS Licensing Fees 2% of Total	Liability Insurance 11% of Total	Caregiver Training 0% of Total	Quality Assur. Fees 20% of Total	
	GENERAL SERVICES														
45.00	Property Insurance	$ 7,129													
55.00	Interest-Other	0													
165.00	Administration (Salaries & Wages, Fringe Benefits,														
	and Other - Nonlabor - excludes lines 165.03 - 165.10)	846,825													
	Subtotal - Administration Costs	853,954	67%												
165.07	DHCS Licensing Fees	20,501	2%												
165.08	Liability Insurance	136,395	11%												
165.09	Caregiver Training	0	0%												
165.10	Quality Assurance Fees	256,962	20%												
	Total	1,267,812	100%						$ 1,267,812						
	ANCILLARY SERVICES														
75.00	Patient Supplies			$ -	$ 3,355	$ 103,219	$ 5,682	$ 112,256	23,652	$ 15,931	$ 382	$ 2,545	$ -	$ 4,794	***
77.00	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0	***
80.00	Physical Therapy			0	4,329	289,424	7,332	301,085	63,438	42,729	1,026	6,825	0	12,858	***
81.00	Respiratory Therapy			0	2,164	2,776	3,666	8,606	1,813	1,221	29	195	0	368	***
82.00	Occupational Therapy			0	4,329	231,312	7,332	242,973	51,194	34,482	828	5,508	0	10,376	***
83.00	Speech Pathology			0	0	70,079	0	70,079	14,765	9,945	239	1,589	0	2,993	***
85.00	Pharmacy			0	842	162,859	1,426	165,127	34,792	23,435	563	3,743	0	7,052	***
90.00	Laboratory			0	0	18,116	0	18,116	3,817	2,571	62	411	0	774	***
95.00	Home Health Services			0	0	0	0	0	0	0	0	0	0	0	
100.00	Other Ancillary Services			0	0	16,850	0	16,850	3,550	2,391	57	382	0	720	***
100.06	Subacute Ancillary Services			331,441	0	0	0	331,441	69,834	47,038	1,129	7,513	0	14,154	***
100.12	Subacute Pediatrics Ancillary Services			0	0	0	0	0	0	0	0	0	0	0	
	ROUTINE SERVICES														
105.00	Skilled Nursing Care			1,835,820	423,412	436,582	181,736	2,877,550	606,292	408,377	9,804	65,227	0	122,884	*
110.00	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0	*
115.00	Mentally Disordered			0	0	0	0	0	0	0	0	0	0	0	*
120.00	Developmentally Disabled			0	0	0	0	0	0	0	0	0	0	0	*
125.00	Subacute Care			1,244,114	54,909	512,336	47,471	1,858,830	391,650	263,802	6,333	42,135	0	79,380	**
126.00	Subacute Care - Pediatrics			0	0	0	0	0	0	0	0	0	0	0	*
130.00	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0	*
135.00	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0	*
	NONREIMBURSABLE														
136.00	Residential Care			0	0	0	0	0	0	0	0	0	0	0	
140.00	Beauty and Barber			8,572	1,443	1,850	2,444	14,309	3,015	2,031	49	324	0	611	
145.00	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0	
	SUBTOTAL	$ 1,267,812		$ 3,419,947	$ 494,782	$ 1,845,404	$ 257,089	$ 6,017,222	$ 1,267,812						
	Total Administrative Costs							$ 1,267,812		$ 853,954	$ 20,501	$ 136,395	$ -	$ 256,962	
	Unit Cost Multiplier							0.21069722							
	Accumulated Administration Costs (Sch 2 thru 5)				$ 84,275	$ 28,542	$ 26,049	$ 138,866							
	TOTAL FACILITY COSTS							$ 7,423,900							

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

STATISTICS FOR COST ALLOCATION

Provider Name: COVINA REHABILITATION CENTER
Provider Number: ZZT05449H
OSHPD Facility Number: 206190329
Fiscal Period: JANUARY 1, 2007 THROUGH DECEMBER 31, 2007

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	In-serv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL (ACCUM COST)
		(Rev)	(Rev)	(Rev)	(Rev)	(Rev)	(Rev)	(Rev)	(Rev)		
	GENERAL SERVICES										
5	Plant Operations and Maintenance	584									
10	Housekeeping	144	144								
60	Laundry and Linen	52	52	52							
65	Dietary	1,805	1,805	1,805							
155	Social Services	160	160	160							
160	Activities	380	380	380							
165	Administration	1,279	1,279	1,279							
165	Medical Records	572	572	572							
170	Inservice Education - Nursing	165	165	165							
	ANCILLARY SERVICES										
75	Patient Supplies	279	279	279						112,256	112,256
77	Specialized Support Surfaces									0	0
80	Physical Therapy	360	360	360						301,085	301,085
81	Respiratory Therapy	180	180	180						8,606	8,606
82	Occupational Therapy	360	360	360						242,973	242,973
83	Speech Pathology									70,079	70,079
85	Pharmacy	70	70	70						165,127	165,127
90	Laboratory									18,116	18,116
95	Home Health Services									0	0
100	Other Ancillary Services									16,850	16,850
100	Subacute Ancillary Services									331,441	331,441
100	Subacute Pediatrics Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	6,698	6,698	6,698	25,026	75,078	1,945,969	1,945,969	1,945,969	2,877,550	2,877,550
110	Intermediate Care						0	0	0	0	0
115	Mentally Disordered						0	0	0	0	0
120	Developmentally Disabled						0	0	0	0	0
125	Subacute Care	1,994	1,994	1,994	7,122	0	1,667,212	1,667,212	1,667,212	1,858,830	1,858,830
126	Subacute Care - Pediatrics						0	0	0	0	0
130	Hospice Inpatient Care						0	0	0	0	0
135	Other Routine Services						0	0	0	0	0
	NONREIMBURSABLE										
136	Residential Care									0	0
140	Beauty and Barber	120	120	120						14,309	14,309
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	15,202	14,618	14,474	32,148	75,078	3,613,181	3,613,181	3,613,181	6,017,222	6,017,222
	TOTAL DIRECT SALARIES COSTS - SCH. 2						$ 35,559	$ 72,829			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.009841467	0.020156477			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		$ 43,243	$ 131,221	$ 69,861	$ 270,450	$ 1,924	$ 4,569	$ 27,003	$ 15,379	$ 68,896
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		2.95820222	9.06597907	2.17311364	3.60224896	0.00053246	0.00126459	0.00747347	0.00255582	0.01144977
	TOTAL INDIRECT OTHER COSTS - SCH. 4		$ 184,013	$ 40,988	$ 9,525	$ 149,929	$ 2,467	$ 8,638	$ 2,694	$ 19,722	$ 8,820
	UNIT COST MULTIPLIER (INDIRECT OTHER)		12.58811055	2.83181484	0.29628083	1.99697602	0.00068283	0.00239057	0.00074568	0.00327761	0.00146583
	TOTAL CAPITAL COSTS - SCH. 5	$ 294,788	$ 11,325	$ 2,904	$ 1,059	$ 36,762	$ 3,259	$ 7,739	$ 3,361	$ 26,049	$ 11,650
	UNIT COST MULTIPLIER (CAPITAL COSTS)	19.39139587	0.77470072	0.20062995	0.03294357	0.48964998	0.00090189	0.00214198	0.00093007	0.00432908	0.00193607

SUMMARY OF REVISED PROGRAM EXPENSES

Provider Name: COVINA REHABILITATION CENTER

Fiscal Period: JANUARY 1, 2007 THROUGH DECEMBER 31, 2007

Provider Number: ZZT05449H

OSHPD Facility Number: 206190329

Line No.	Natural Class	ACCOUNT TITLE	Account Number	REVISION 1	REVISIONS (SCHEDULE 8A-1)	SUBTOTAL	(SCHEDULE 8A-2)	REVISION 2	
5.00		Plant Operations and Maintenance	6200	$ 0	$ 0	$ 0	$ 0	$ 0	
5.01	.01-.19	Salaries and Wages	6200	35,965	0	35,965	0	35,965	(Sch 3)
5.02	.20-.39	Fringe Benefits	6200	7,278	0	7,278	0	7,278	(Sch 3)
5.03	.79	Agency Staff	6200	0	0	0	0	0	(Sch 3)
5.04	.40-.99	Other - Nonlabor	6200	184,013	0	184,013	0	184,013	(Sch 4)
5.05		Plant Operations and Maintenance - Total	6200	$ 227,256	$ 0	$ 227,256	$ 0	$ 227,256	
10.00		Housekeeping	6300	$ 0	$ 0	$ 0	$ 0	$ 0	
10.01	.01-.19	Salaries and Wages	6300	108,781	0	108,781	0	108,781	(Sch 3)
10.02	.20-.39	Fringe Benefits	6300	22,014	0	22,014	0	22,014	(Sch 3)
10.03	.79	Agency Staff	6300	0	0	0	0	0	(Sch 3)
10.04	.40-.99	Other - Nonlabor	6300	39,175	0	39,175	0	39,175	(Sch 4)
10.05		Housekeeping - Total	6300	$ 169,970	$ 0	$ 169,970	$ 0	$ 169,970	
15.00		Depreciation: Bldgs and Improvements	7110 - 7120	$ 1,248		$ 1,248	$ 0	$ 1,248	(Sch 5)
20.00		Depreciation: Leasehold Improvements	7130	0		0	0	0	(Sch 5)
25.00		Depreciation: Equipment	7140	12,896		12,896	0	12,896	(Sch 5)
30.00		Depreciation and Amortization - Other	7150 - 7160	0		0	0	0	(Sch 5)
35.00		Leases and Rentals	7200	264,000		264,000	0	264,000	(Sch 5)
40.00		Property Taxes	7300	16,644		16,644	0	16,644	(Sch 5)
45.00		Property Insurance	7400	7,129		7,129	0	7,129	(Sch 6)
50.00		Interest-Property, Plant, and Equipment	7500	0		0	0	0	(Sch 5)
55.00		Interest-Other	7600	0		0	0	0	(Sch 6)
57.00		**Subtotal 005 - 055**		$ 699,143	$ 0	$ 699,143	$ 0	$ 699,143	
60.00		Laundry and Linen	6400	$ 0	$ 0	$ 0	$ 0	$ 0	
60.01	.01-.19	Salaries and Wages	6400	57,583	0	57,583	0	57,583	(Sch 3)
60.02	.20-.39	Fringe Benefits	6400	11,653	0	11,653	0	11,653	(Sch 3)
60.03	.79	Agency Staff	6400	0	0	0	0	0	(Sch 3)
60.04	.40-.99	Other - Nonlabor	6400	8,723	0	8,723	0	8,723	(Sch 4)
60.05		Laundry and Linen - Total	6400	$ 77,959	$ 0	$ 77,959	$ 0	$ 77,959	
65.00		Dietary	6500	$ 0	$ 0	$ 0	$ 0	$ 0	
65.01	.01-.19	Salaries and Wages	6500	206,880	0	206,880	0	206,880	(Sch 3)
65.02	.20-.39	Fringe Benefits	6500	41,866	0	41,866	0	41,866	(Sch 3)
65.03	.79	Agency Staff	6500	0	0	0	0	0	(Sch 3)
65.04	.40-.99	Other - Nonlabor	6500	122096	0	122,096	0	122,096	(Sch 4)
65.05		Dietary - Total	6500	$ 370,842	$ 0	$ 370,842	$ 0	$ 370,842	
70.00		Provision for Bad Debts	7700	$ 0		$ 0	$ 0	$ 0	
		Ancillary Services (Note 1)							
75.00		Patient Supplies	8100	$ 0	$ 0	$ 0	$ 0	$ 0	(Sch 2)
75.01	.01-.19	Salaries and Wages	8100	0	0	0	0	0	(Sch 2)
75.02	.20-.39	Fringe Benefits	8100	0	0	0	0	0	(Sch 2)
75.03	.79	Agency Staff	8100	0	0	0	0	0	(Sch 2)
75.04	.40-.99	Other - Nonlabor	8100	98,917	0	98,917	0	98,917	(Sch 4)
75.05		Patient Supplies - Total	8100	$ 98,917	$ 0	$ 98,917	$ 0	$ 98,917	
77.00		Specialized Support Surfaces	8150	$ 0		$ 0	$ 0	$ 0	(Sch 4)
80.00		Physical Therapy	8200	$ 0	$ 0	$ 0	$ 0	$ 0	(Sch 2)
80.01	.01-.19	Salaries and Wages	8200	0	0	0	0	0	(Sch 2)
80.02	.20-.39	Fringe Benefits	8200	0	0	0	0	0	(Sch 2)
80.03	.79	Agency Staff	8200	0	0	0	0	0	(Sch 2)
80.04	.40-.99	Other - Nonlabor	8200	283,873	0	283,873	0	283,873	(Sch 4)
80.05		Physical Therapy - Total	8200	$ 283,873	$ 0	$ 283,873	$ 0	$ 283,873	
81.00		Respiratory Therapy	8220	$ 0	$ 0	$ 0	$ 0	$ 0	(Sch 2)
81.01	.01-.19	Salaries and Wages	8220	0	0	0	0	0	(Sch 2)
81.02	.20-.39	Fringe Benefits	8220	0	0	0	0	0	(Sch 2)
81.03	.79	Agency Staff	8220	0	0	0	0	0	(Sch 2)
81.04	.40-.99	Other - Nonlabor	8220	0	0	0	0	0	(Sch 4)
81.05		Respiratory Therapy - Total	8220	$ 0	$ 0	$ 0	$ 0	$ 0	

SUMMARY OF REVISED PROGRAM EXPENSES

Provider Name:
COVINA REHABILITATION CENTER

Fiscal Period:
JANUARY 1, 2007 THROUGH DECEMBER 31, 2007

Provider Number:
ZZT05449H

OSHPD Facility Number:
206190329

Line No.	Natural Class	ACCOUNT TITLE	Account Number	REVISION 1	REVISIONS (SCHEDULE 8A-1)	SUBTOTAL	(SCHEDULE 8A-2)	REVISION 2	
82.00		Occupational Therapy	8250	$ 0	$ 0	$ 0	$ 0	$ 0	(Sch 2)
82.01	.01-.19	Salaries and Wages	8250	0	0	0	0	0	(Sch 2)
82.02	.20-.39	Fringe Benefits	8250	0	0	0	0	0	(Sch 2)
82.03	.79	Agency Staff	8250	0	0	0	0	0	(Sch 2)
82.04	.40-.99	Other - Nonlabor	8250	225,761	0	225,761	0	225,761	(Sch 4)
82.05		Occupational Therapy - Total	8250	$ 225,761	$ 0	$ 225,761	$ 0	$ 225,761	
83.00		Speech Pathology	8280	$ 0	$ 0	$ 0	$ 0	$ 0	(Sch 2)
83.01	.01-.19	Salaries and Wages	8280	0	0	0	0	0	(Sch 2)
83.02	.20-.39	Fringe Benefits	8280	0	0	0	0	0	(Sch 2)
83.03	.79	Agency Staff	8280	0	0	0	0	0	(Sch 2)
83.04	.40-.99	Other - Nonlabor	8280	70,079	0	70,079	0	70,079	(Sch 4)
83.05		Speech Pathology - Total	8280	$ 70,079	$ 0	$ 70,079	$ 0	$ 70,079	
85.00		Pharmacy	8300	$ 0	$ 0	$ 0	$ 0	$ 0	(Sch 2)
85.01	.01-.19	Salaries and Wages	8300	0	0	0	0	0	(Sch 2)
85.02	.20-.39	Fringe Benefits	8300	0	0	0	0	0	(Sch 2)
85.03	.79	Agency Staff	8300	0	0	0	0	0	(Sch 2)
85.04	.40-.99	Other - Nonlabor	8300	161,780	0	161,780	0	161,780	(Sch 4)
85.05		Pharmacy - Total	8300	$ 161,780	$ 0	$ 161,780	$ 0	$ 161,780	
90.00		Laboratory	8400	$ 0	$ 0	$ 0	$ 0	$ 0	(Sch 2)
90.01	.01-.19	Salaries and Wages	8400	0	0	0	0	0	(Sch 2)
90.02	.20-.39	Fringe Benefits	8400	0	0	0	0	0	(Sch 2)
90.03	.79	Agency Staff	8400	0	0	0	0	0	(Sch 2)
90.04	.40-.99	Other - Nonlabor	8400	18,116	0	18,116	0	18,116	(Sch 4)
90.05		Laboratory - Total	8400	$ 18,116	$ 0	$ 18,116	$ 0	$ 18,116	
95.00		Home Health Services	8800	$ 0	$ 0	$ 0	$ 0	$ 0	(Sch 2)
95.01	.01-.19	Salaries and Wages	8800	0	0	0	0	0	(Sch 2)
95.02	.20-.39	Fringe Benefits	8800	0	0	0	0	0	(Sch 2)
95.03	.79	Agency Staff	8800	0	0	0	0	0	(Sch 2)
95.04	.40-.99	Other - Nonlabor	8800	0	0	0	0	0	(Sch 4)
95.05		Home Health Services - Total	8800	$ 0	$ 0	$ 0	$ 0	$ 0	
100.00		Other Ancillary Services	8900	$ 0	$ 0	$ 0	$ 0	$ 0	(Sch 2)
100.01	.01-.19	Salaries and Wages	8900	0	0	0	0	0	(Sch 2)
100.02	.20-.39	Fringe Benefits	8900	0	0	0	0	0	(Sch 2)
100.03	.79	Agency Staff	8900	0	0	0	0	0	(Sch 2)
100.04	.40-.99	Other - Nonlabor	8900	16,850	0	16,850	0	16,850	(Sch 4)
100.05		Other Ancillary Services - Total	8900	$ 16,850	$ 0	$ 16,850	$ 0	$ 16,850	
100.06		Subacute Ancillary Services		$ 0	$ 0	$ 0	$ 0	$ 0	(Sch 2)
100.07	.01-.19	Salaries and Wages		275,005	0	275,005	0	275,005	(Sch 2)
100.08	.20-.39	Fringe Benefits		56,436	0	56,436	0	56,436	(Sch 2)
100.09	.79	Agency Staff		0	0	0	0	0	(Sch 2)
100.10	.40-.99	Other - Nonlabor		0	0	0	0	0	(Sch 4)
100.11		Subacute Ancillary Services - Total		$ 331,441	$ 0	$ 331,441	$ 0	$ 331,441	
100.12		Subacute Pediatrics Ancillary Services		$ 0		$ 0	$ 0	$ 0	(Sch 2)
101.00		**Subtotal 075 - 100.12**		$ 1,206,817	$ 0	$ 1,206,817	$ 0	$ 1,206,817	
		Routine Services							
105.00		Skilled Nursing Care	6110	$ 0	$ 0	$ 0	$ 0	$ 0	
105.01	.01-.19	Salaries and Wages	6110	1,456,540	0	1,456,540	0	1,456,540	(Sch 2)
105.02	.20-.39	Fringe Benefits	6110	288,527	0	288,527	0	288,527	(Sch 2)
105.03	.49	Agency Staff	6110	32,378	0	32,378	0	32,378	(Sch 2)
105.04	.40-.99	Other - Nonlabor	6110	168,524	0	168,524	0	168,524	(Sch 4)
105.05		Skilled Nursing Care - Total	6110	$ 1,945,969	$ 0	$ 1,945,969	$ 0	$ 1,945,969	
110.00		Intermediate Care	6120	$ 0		$ 0	$ 0	$ 0	(Sch 2)
115.00		Mentally Disordered	6130	0		0	0	0	(Sch 2)
120.00		Developmentally Disabled	6140	0		0	0	0	(Sch 2)

SUMMARY OF REVISED PROGRAM EXPENSES

Provider Name:
COVINA REHABILITATION CENTER

Fiscal Period:
JANUARY 1, 2007 THROUGH DECEMBER 31, 2007

Provider Number:
ZZT05449H

OSHPD Facility Number:
206190329

Line No.	Natural Class	ACCOUNT TITLE	Account Number	REVISION 1	REVISIONS (SCHEDULE 8A-1)	SUBTOTAL	(SCHEDULE 8A-2)	REVISION 2	
125.00		Subacute Care	6150	$ 0	$ 0	$ 0	$ 0	$ 0	
125.01	.01-.19	Salaries and Wages	6150	988,598	0	988,598	0	988,598	(Sch 2)
125.02	.20-.39	Fringe Benefits	6150	205,503	0	205,503	0	205,503	(Sch 2)
125.03	.49	Agency Staff	6150	0	0	0	0	0	(Sch 2)
125.04	.40-.99	Other - Nonlabor	6150	473,111	0	473,111	0	473,111	(Sch 4)
125.05		Subacute Care - Total	6150	$ 1,667,212	$ 0	$ 1,667,212	$ 0	$ 1,667,212	
126.00		Subacute Care - Pediatrics	6160	$ 0		$ 0	$ 0	$ 0	
130.00		Hospice Inpatient Care	6180	0		0	0	0	(Sch 2)
135.00		Other Routine Services	6190	0		0	0	0	(Sch 2)
		Other Nonreimbursable							
136.00		Residential Care	9100	$ 0		$ 0	$ 0	$ 0	(Sch 2)
140.00		Beauty and Barber	8900	8,572		8,572	0	8,572	(Sch 2)
145.00		Other Nonreimbursable	9100	0		0	0	0	(Sch 2)
146.00		**Subtotal 105 - 145**		$ 3,621,753	$ 0	$ 3,621,753	$ 0	$ 3,621,753	
155.00		Social Services	6600	$ 0	$ 0	$ 0	$ 0	$ 0	
155.01	.01-.19	Salaries and Wages	6600	29,574	0	29,574	0	29,574	(Sch 2)
155.02	.20-.39	Fringe Benefits	6600	5,985	0	5,985	0	5,985	(Sch 2)
155.03	.79	Agency Staff	6600	0	0	0	0	0	(Sch 2)
155.04	.40-.99	Other - Nonlabor	6600	0	0	0	0	0	(Sch 4)
155.05		Social Services - Total	6600	$ 35,559	$ 0	$ 35,559	$ 0	$ 35,559	
160.00		Activities	6700	$ 0	$ 0	$ 0	$ 0	$ 0	
160.01	.01-.19	Salaries and Wages	6700	60,571	0	60,571	0	60,571	(Sch 2)
160.02	.20-.39	Fringe Benefits	6700	12,258	0	12,258	0	12,258	(Sch 2)
160.03	.79	Agency Staff	6700	0	0	0	0	0	(Sch 2)
160.04	.40-.99	Other - Nonlabor	6700	2,778	0	2,778	0	2,778	(Sch 4)
160.05		Activities - Total	6700	$ 75,607	$ 0	$ 75,607	$ 0	$ 75,607	
165.00		Administration	6900	$ 0	$ 0	$ 0	$ 0	$ 0	
165.01	.01-.19	Salaries and Wages	6900	249,000	0	249,000	0	249,000	(Sch 6)
165.02	.20-.39	Fringe Benefits	6900	45,574	0	45,574	0	45,574	(Sch 6)
165.03	.01-.19	Medical Records - Salaries and Wages	6900	49,714	0	49,714	0	49,714	(Sch 3)
165.04	.20-.39	Medical Records - Fringe Benefits	6900	12,304	0	12,304	0	12,304	(Sch 3)
165.05	.79	Medical Records - Agency Staff	6900	0	0	0	0	0	(Sch 3)
165.06	.40-.99	Medical Records - Other - Nonlabor	6900	0	0	0	0	0	(Sch 4)
165.07		DHCS Licensing Fees	6900	20,501	0	20,501	0	20,501	(Sch 6)
165.08		Liability Insurance	6900	136,395	0	136,395	0	136,395	(Sch 6)
165.09		Caregiver Training	6900	0	0	0	0	0	(Sch 6)
165.10		Quality Assurance Fees	6900	256,962	0	256,962	0	256,962	(Sch 6)
165.11	.40-.99	Other - Nonlabor	6900	548,500	0	548,500	3,751	552,251	(Sch 6)
165.12		Administration - Total	6900	$ 1,318,950	$ 0	$ 1,318,950	$ 3,751	$ 1,322,701	
170.00		Inservice Education - Nursing	6800	$ 0	$ 0	$ 0	$ 0	$ 0	
170.01	.01-.19	Salaries and Wages	6800	20,808	0	20,808	0	20,808	(Sch 3)
170.02	.20-.39	Fringe Benefits	6800	4,211	0	4,211	0	4,211	(Sch 3)
170.03	.79	Agency Staff	6800	0	0	0	0	0	(Sch 3)
170.04	.40-.99	Other - Nonlabor	6800	150	0	150	0	150	(Sch 4)
170.05		Inservice Education - Nursing - Total	6800	$ 25,169	$ 0	$ 25,169	$ 0	$ 25,169	
171.00		**Subtotal 155 - 170.05**		$ 1,455,285	$ 0	$ 1,455,285	$ 3,751	$ 1,459,036	
175.00		**Total**		**$ 7,431,799**	**$ 0**	**$ 7,431,799**	**$ 3,751**	**$ 7,435,550**	

NOTE 1: Ancillary service costs are reclassified only if the facility has an Adult Subacute unit.

Provider Name: COVINA REHABILITATION CENTER

Provider No.: ZZT05449H

OSHPD Facility Number: 206190329

Fiscal Period: JANUARY 1, 2007 THROUGH DECEMBER 31, 2007

	TOTAL REV	AUDIT REV	AUDIT REV	AUDIT REV	AUDIT REV	AUDIT REV	AUDIT REV	AUDIT REV	AUDIT REV	AUDIT REV
5.00 Plant Operations and Maintenance	0									
5.01 Plant Operations and Maintenance - Salaries and Wages	0									
5.02 Plant Operations and Maintenance - Fringe Benefits	0									
5.03 Plant Operations and Maintenance - Agency Staff	0									
5.04 Plant Operations and Maintenance - Other - Nonlabor	0									
10.00 Housekeeping	0									
10.01 Housekeeping - Salaries and Wages	0									
10.02 Housekeeping - Fringe Benefits	0									
10.03 Housekeeping - Agency Staff	0									
10.04 Housekeeping - Other - Nonlabor	0									
60.00 Laundry and Linen	0									
60.01 Laundry and Linen - Salaries and Wages	0									
60.02 Laundry and Linen - Fringe Benefits	0									
60.03 Laundry and Linen - Agency Staff	0									
60.04 Laundry and Linen - Other - Nonlabor	0									
65.00 Dietary	0									
65.01 Dietary - Salaries and Wages	0									
65.02 Dietary - Fringe Benefits	0									
65.03 Dietary - Agency Staff	0									
65.04 Dietary - Other - Nonlabor	0									
75.00 Patient Supplies	0									
75.01 Patient Supplies - Salaries and Wages	0									
75.02 Patient Supplies - Fringe Benefits	0									
75.03 Patient Supplies - Agency Staff	0									
75.04 Patient Supplies - Other - Nonlabor	0									
80.00 Physical Therapy	0									
80.01 Physical Therapy - Salaries and Wages	0									
80.02 Physical Therapy - Fringe Benefits	0									
80.03 Physical Therapy - Agency Staff	0									
80.04 Physical Therapy - Other - Nonlabor	0									
81.00 Respiratory Therapy	0									
81.01 Respiratory Therapy - Salaries and Wages	0									
81.02 Respiratory Therapy - Fringe Benefits	0									
81.03 Respiratory Therapy - Agency Staff	0									
81.04 Respiratory Therapy - Other - Nonlabor	0									
82.00 Occupational Therapy	0									
82.01 Occupational Therapy - Salaries and Wages	0									
82.02 Occupational Therapy - Fringe Benefits	0									
82.03 Occupational Therapy - Agency Staff	0									
82.04 Occupational Therapy - Other - Nonlabor	0									
83.00 Speech Pathology	0									
83.01 Speech Pathology - Salaries and Wages	0									
83.02 Speech Pathology - Fringe Benefits	0									
83.03 Speech Pathology - Agency Staff	0									
83.04 Speech Pathology - Other - Nonlabor	0									
85.00 Pharmacy	0									
85.01 Pharmacy - Salaries and Wages	0									
85.02 Pharmacy - Fringe Benefits	0									
85.03 Pharmacy - Agency Staff	0									

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OSHPD Facility Number: 206190329

Fiscal Period: JANUARY 1, 2007 THROUGH DECEMBER 31, 2007

	TOTAL REV	AUDIT REV	AUDIT REV	AUDIT REV	AUDIT REV	AUDIT REV	AUDIT REV	AUDIT REV	AUDIT REV	AUDIT REV
85.04 Pharmacy - Other - Nonlabor	0									
90.00 Laboratory	0									
90.01 Laboratory - Salaries and Wages	0									
90.02 Laboratory - Fringe Benefits	0									
90.03 Laboratory - Agency Staff	0									
90.04 Laboratory - Other - Nonlabor	0									
95.00 Home Health Services	0									
95.01 Home Health Services - Salaries and Wages	0									
95.02 Home Health Services - Fringe Benefits	0									
95.03 Home Health Services - Agency Staff	0									
95.04 Home Health Services - Other - Nonlabor	0									
100.00 Other Ancillary Services	0									
100.01 Other Ancillary Services - Salaries and Wages	0									
100.02 Other Ancillary Services - Fringe Benefits	0									
100.03 Other Ancillary Services - Agency Staff	0									
100.04 Other Ancillary Services - Other - Nonlabor	0									
100.06 Subacute Ancillary Services	0									
100.07 Subacute Ancillary Services - Salaries and Wages	0									
100.08 Subacute Ancillary Services - Fringe Benefits	0									
100.09 Subacute Ancillary Services - Agency Staff	0									
100.10 Subacute Ancillary Services - Other - Nonlabor	0									
105.00 Skilled Nursing Care	0									
105.01 Skilled Nursing Care - Salaries and Wages	0									
105.02 Skilled Nursing Care - Fringe Benefits	0									
105.03 Skilled Nursing Care - Agency Staff	0									
105.04 Skilled Nursing Care - Other - Nonlabor	0									
125.00 Subacute Care	0									
125.01 Subacute Care - Salaries and Wages	0									
125.02 Subacute Care - Fringe Benefits	0									
125.03 Subacute Care - Agency Staff	0									
125.04 Subacute Care - Other - Nonlabor	0									
155.00 Social Services	0									
155.01 Social Services - Salaries and Wages	0									
155.02 Social Services - Fringe Benefits	0									
155.03 Social Services - Agency Staff	0									
155.04 Social Services - Other - Nonlabor	0									
160.00 Activities	0									
160.01 Activities - Salaries and Wages	0									
160.02 Activities - Fringe Benefits	0									
160.03 Activities - Agency Staff	0									
160.04 Activities - Other - Nonlabor	0									
165.00 Administration	0									
165.01 Administration - Salaries and Wages	0									
165.02 Administration - Fringe Benefits	0									
165.03 Administration - Medical Records - Salaries and Wages	0									
165.04 Administration - Medical Records - Fringe Benefits	0									
165.05 Administration - Medical Records - Agency Staff	0									
165.06 Administration - Medical Records - Other - Nonlabor	0									
165.07 Administration - DHCS Licensing Fees	0									

Provider Name: COVINA REHABILITATION CENTER

Provider No.: ZZT05449H

OSHPD Facility Number: 206190329

Fiscal Period: JANUARY 1, 2007 THROUGH DECEMBER 31, 2007

	TOTAL REV	AUDIT REV	AUDIT REV	AUDIT REV	AUDIT REV	AUDIT REV	AUDIT REV	AUDIT REV	AUDIT REV	AUDIT REV
165.08 Administration - Liability Insurance	0									
165.09 Administration - Caregiver Training	0									
165.10 Administration - Quality Assurance Fees	0									
165.11 Administration - Other - Nonlabor	0									
170.00 Inservice Education - Nursing	0									
170.01 Inservice Education - Nursing - Salaries and Wages	0									
170.02 Inservice Education - Nursing - Fringe Benefits	0									
170.03 Inservice Education - Nursing - Agency Staff	0									
170.04 Inservice Education - Nursing - Other - Nonlabor	0									
175.00 Total	$0	0	0	0	0	0	0	0	0	0
	(To Sch 8)									

Provider Name: COVINA REHABILITATION CENTER

Provider No.: ZZT05449H

OSHPD Facility Number: 206190329

Fiscal Period: JANUARY 1, 2007 THROUGH DECEMBER 31, 2007

		TOTAL REV (Page 1)	AUDIT REV 1	AUDIT REV	AUDIT REV	AUDIT REV	AUDIT REV	AUDIT REV	AUDIT REV	AUDIT REV	AUDIT REV
5.00	Plant Operations and Maintenance	0									
5.01	Plant Operations and Maintenance - Salaries and Wages	0									
5.02	Plant Operations and Maintenance - Fringe Benefits	0									
5.03	Plant Operations and Maintenance - Agency Staff	0									
5.04	Plant Operations and Maintenance - Other - Nonlabor	0									
10.00	Housekeeping	0									
10.01	Housekeeping - Salaries and Wages	0									
10.02	Housekeeping - Fringe Benefits	0									
10.03	Housekeeping - Agency Staff	0									
10.04	Housekeeping - Other - Nonlabor	0									
15.00	Depreciation: Bldgs and Improvements	0									
20.00	Depreciation: Leasehold Improvements	0									
25.00	Depreciation: Equipment	0									
30.00	Depreciation and Amortization - Other	0									
35.00	Leases and Rentals	0									
40.00	Property Taxes	0									
45.00	Property Insurance	0									
50.00	Interest-Property, Plant, and Equipment	0									
55.00	Interest-Other	0									
60.00	Laundry and Linen	0									
60.01	Laundry and Linen - Salaries and Wages	0									
60.02	Laundry and Linen - Fringe Benefits	0									
60.03	Laundry and Linen - Agency Staff	0									
60.04	Laundry and Linen - Other - Nonlabor	0									
65.00	Dietary	0									
65.01	Dietary - Salaries and Wages	0									
65.02	Dietary - Fringe Benefits	0									
65.03	Dietary - Agency Staff	0									
65.04	Dietary - Other - Nonlabor	0									
70.00	Provision for Bad Debts	0									
75.00	Patient Supplies	0									
75.01	Patient Supplies - Salaries and Wages	0									
75.02	Patient Supplies - Fringe Benefits	0									
75.03	Patient Supplies - Agency Staff	0									
75.04	Patient Supplies - Other - Nonlabor	0									
77.00	Specialized Support Surfaces	0									
80.00	Physical Therapy	0									
80.01	Physical Therapy - Salaries and Wages	0									
80.02	Physical Therapy - Fringe Benefits	0									
80.03	Physical Therapy - Agency Staff	0									
80.04	Physical Therapy - Other - Nonlabor	0									
81.00	Respiratory Therapy	0									
81.01	Respiratory Therapy - Salaries and Wages	0									
81.02	Respiratory Therapy - Fringe Benefits	0									
81.03	Respiratory Therapy - Agency Staff	0									
81.04	Respiratory Therapy - Other - Nonlabor	0									
82.00	Occupational Therapy	0									
82.01	Occupational Therapy - Salaries and Wages	0									
82.02	Occupational Therapy - Fringe Benefits	0									
82.03	Occupational Therapy - Agency Staff	0									

Provider Name: COVINA REHABILITATION CENTER

Provider No.: ZZT05449H

OSHPD Facility Number: 206190329

Fiscal Period: JANUARY 1, 2007 THROUGH DECEMBER 31, 2007

		TOTAL REV (Page 1)	AUDIT REV 1	AUDIT REV	AUDIT REV	AUDIT REV	AUDIT REV	AUDIT REV	AUDIT REV	AUDIT REV	AUDIT REV
82.04	Occupational Therapy - Other - Nonlabor	0									
83.00	Speech Pathology	0									
83.01	Speech Pathology - Salaries and Wages	0									
83.02	Speech Pathology - Fringe Benefits	0									
83.03	Speech Pathology - Agency Staff	0									
83.04	Speech Pathology - Other - Nonlabor	0									
85.00	Pharmacy	0									
85.01	Pharmacy - Salaries and Wages	0									
85.02	Pharmacy - Fringe Benefits	0									
85.03	Pharmacy - Agency Staff	0									
85.04	Pharmacy - Other - Nonlabor	0									
90.00	Laboratory	0									
90.01	Laboratory - Salaries and Wages	0									
90.02	Laboratory - Fringe Benefits	0									
90.03	Laboratory - Agency Staff	0									
90.04	Laboratory - Other - Nonlabor	0									
95.00	Home Health Services	0									
95.01	Home Health Services - Salaries and Wages	0									
95.02	Home Health Services - Fringe Benefits	0									
95.03	Home Health Services - Agency Staff	0									
95.04	Home Health Services - Other - Nonlabor	0									
100.00	Other Ancillary Services	0									
100.01	Other Ancillary Services - Salaries and Wages	0									
100.02	Other Ancillary Services - Fringe Benefits	0									
100.03	Other Ancillary Services - Agency Staff	0									
100.04	Other Ancillary Services - Other - Nonlabor	0									
100.06	Subacute Ancillary Services	0									
100.07	Subacute Ancillary Services - Salaries and Wages	0									
100.08	Subacute Ancillary Services - Fringe Benefits	0									
100.09	Subacute Ancillary Services - Agency Staff	0									
100.10	Subacute Ancillary Services - Other - Nonlabor	0									
100.12	Subacute Pediatrics Ancillary Services	0									
105.00	Skilled Nursing Care	0									
105.01	Skilled Nursing Care - Salaries and Wages	0									
105.02	Skilled Nursing Care - Fringe Benefits	0									
105.03	Skilled Nursing Care - Agency Staff	0									
105.04	Skilled Nursing Care - Other - Nonlabor	0									
110.00	Intermediate Care	0									
115.00	Mentally Disordered	0									
120.00	Developmentally Disabled	0									
125.00	Subacute Care	0									
125.01	Subacute Care - Salaries and Wages	0									
125.02	Subacute Care - Fringe Benefits	0									
125.03	Subacute Care - Agency Staff	0									
125.04	Subacute Care - Other - Nonlabor	0									
126.00	Subacute Care - Pediatrics	0									
130.00	Hospice Inpatient Care	0									
135.00	Other Routine Services	0									
136.00	Residential Care	0									
140.00	Beauty and Barber	0									

Provider Name: COVINA REHABILITATION CENTER

Provider No.: ZZT05449H

OSHPD Facility Number: 206190329

Fiscal Period: JANUARY 1, 2007 THROUGH DECEMBER 31, 2007

		TOTAL REV (Page 1)	AUDIT REV 1	AUDIT REV	AUDIT REV	AUDIT REV	AUDIT REV	AUDIT REV	AUDIT REV	AUDIT REV	AUDIT REV
145.00	Other Nonreimbursable	0									
155.00	Social Services	0									
155.01	Social Services - Salaries and Wages	0									
155.02	Social Services - Fringe Benefits	0									
155.03	Social Services - Agency Staff	0									
155.04	Social Services - Other - Nonlabor	0									
160.00	Activities	0									
160.01	Activities - Salaries and Wages	0									
160.02	Activities - Fringe Benefits	0									
160.03	Activities - Agency Staff	0									
160.04	Activities - Other - Nonlabor	0									
165.00	Administration	0									
165.01	Administration - Salaries and Wages	0									
165.02	Administration - Fringe Benefits	0									
165.03	Administration - Medical Records - Salaries and Wages	0									
165.04	Administration - Medical Records - Fringe Benefits	0									
165.05	Administration - Medical Records - Agency Staff	0									
165.06	Administration - Medical Records - Other - Nonlabor	0									
165.07	Administration - DHCS Licensing Fees	0									
165.08	Administration - Liability Insurance	0									
165.09	Administration - Caregiver Training	0									
165.10	Administration - Quality Assurance Fees	0									
165.11	Administration - Other - Nonlabor	3,751	3,751								
170.00	Inservice Education - Nursing	0									
170.01	Inservice Education - Nursing - Salaries and Wages	0									
170.02	Inservice Education - Nursing - Fringe Benefits	0									
170.03	Inservice Education - Nursing - Agency Staff	0									
170.04	Inservice Education - Nursing - Other - Nonlabor	0									
175.00	Total	$3,751	3,751	0	0	0	0	0	0	0	0
		(To Sch 8)									

Provider Name	Fiscal Period	Provider Number	Revision
COVINA REHABILITATION CENTER	JANUARY 1, 2007 THROUGH DECEMBER 31, 2007	ZZT05449H	1

Report References									
	Cost Report			Audit Report					
Rev. No.	MC530 Page or Exhibit	Line	Col.	Sch	Line	Explanation of Appeal Revisions	Revision 1	Increase (Decrease)	Revision 2
						REVISION TO REPORTED COSTS			
1	Not Reported			8A-2	165.11	Administration - Other - Nonlabor	$548,500	$3,751	$552,251
						APPEAL FINDINGS - ISSUE 2 - AUDIT ADJUSTMENT 49			