

**REPORT
ON THE
RATE SETTING AUDIT**

**HYDE PARK CONVALESCENT HOSPITAL
LOS ANGELES, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1689733453**

**FISCAL PERIOD ENDED
SEPTEMBER 30, 2011**

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

**Section Chief: Maria Delgado
Audit Supervisor: Ginn Sampson
Auditor: Minh Nguyen**



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



EDMUND G. BROWN JR.
GOVERNOR

May 28, 2013

Elaine Wiesel, Administrator
Hyde Park Convalescent Hospital
6520 West Boulevard
Los Angeles, CA 90043

HYDE PARK CONVALESCENT HOSPITAL
NATIONAL PROVIDER IDENTIFIER (NPI): 1689733453
FISCAL PERIOD ENDED: SEPTEMBER 30, 2011

We have examined the facility's Integrated Disclosure and Medi-Cal Cost Report for the above-referenced fiscal period. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, the data presented in the accompanying Summary of Audited Facility Cost per Patient Day represents a proper determination of the allowable costs and patient days for the above fiscal period in accordance with Medi-Cal reimbursement principles.

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules
2. Audit adjustments that include a summary of the total due the State in the amount of \$2,000, which resulted from Medi-Cal overpayments

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

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

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

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

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

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

United States Postal Service (USPS)

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

Courier (UPS, FedEx, etc.)

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

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

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

Original Signed By:

Maria Delgado, Chief
Audits Section—Gardena
Financial Audits Branch

Elaine Wiesel
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Certified

cc: Herman Muennichow
Certified Public Accountant
Muennichow & Associates LLP
12814 Riverside Drive, 2nd Floor
North Hollywood, CA 91607

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
HYDE PARK CONVALESCENT HOSPITAL

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Provider NPI:
1689733453

OSHPD Facility No.:
206190402

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
SKILLED NURSING CARE				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 1,590,582	\$ 71.17
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 503,150	\$ 22.51
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 268,913	\$ 12.03
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 9,699	\$ 0.43
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 16,256	\$ 0.73
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 37,241	\$ 1.67
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 286,825	\$ 12.83
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 306,118	\$ 13.70
11	Cost of Routine Service/Audited Total Costs	\$ 3,038,114.00	\$ 3,018,784	\$ 135.08
12	Total Patient Days (Adj)	22,348	22,348	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 135.95	\$ 135.08	
14	Overpayments (Adj 14)		\$ 2,000	
15	Medi-Cal Days (Adj 13)	21,273	21,261	
16	Medi-Cal Managed Care Days (Adj)		0	
INTERMEDIATE CARE				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
18	Total Patient Days (Adj)		0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj)	\$	\$ 0	
MENTALLY DISORDERED CARE				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
22	Total Patient Days (Adj)		0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj)	\$	\$ 0	
DEVELOPMENTALLY DISABLED CARE				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
26	Total Patient Days (Adj)		0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj)	\$	\$ 0	
SUBACUTE CARE				
29	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
37	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
38	Cost of Administration (Subacute Care Sch.1, Ln. 34)	\$ N/A	\$ 0	\$ 0.00
39	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
40	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
41	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
42	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
HYDE PARK CONVALESCENT HOSPITAL

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Provider NPI:
1689733453

OSHPD Facility No.:
206190402

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

**ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR**

Provider Name:
HYDE PARK CONVALESCENT HOSPITAL

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Provider NPI:
1689733453

OSHPD Facility No.:
206190402

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Svcs	Activities	Total
			155	160	
	GENERAL SERVICES				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 52,222	\$ 52,222		
160	Activities	49,102		\$ 49,102	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
	ANCILLARY SERVICES				
075	Patient Supplies	0	0	0	0
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	0	0	0	0
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	0	0	0	0
083	Speech Pathology	0	0	0	0
085	Pharmacy	0	0	0	0
090	Laboratory	0	0	0	0
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	0	0	0	0
101	Subacute Care Ancillary Services	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
	ROUTINE SERVICES				
105	Skilled Nursing Care	1,489,258	52,222	49,102	1,590,582 *
110	Intermediate Care	0	0	0	0 *
115	Mentally Disordered Care	0	0	0	0 *
120	Developmentally Disabled Care	0	0	0	0 *
125	Subacute Care	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0 *
128	Transitional Inpatient Care	0	0	0	0 *
130	Hospice Inpatient Care	0	0	0	0 *
135	Other Routine Services	0	0	0	0 *
	NONREIMBURSABLE				
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	TOTAL	\$ 1,590,582	\$ 52,222	\$ 49,102	\$ 1,590,582

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
HYDE PARK CONVALESCENT HOSPITAL

Provider NPI:
1689733453

OSHPD Facility Number:
206190402

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ -	\$ -										
010	Housekeeping	143,186	-	\$ 143,186									
060	Laundry and Linen	87,769	0	3,238	\$ 91,007								
065	Dietary	184,229	0	14,856	0	\$ 199,085							
155	Social Services	N/A	0	667	0	0	\$ 667						
160	Activities	N/A	0	667	0	0	0	\$ 667					
165	Administration	N/A	0	3,085	0	0	0	0		\$ 3,085	\$ 3,085		
166	Medical Records	26,645	0	686	0	0	0	0		27,331		\$ 27,331	
170	Inservice Education - Nursing	65,081	0	667	0	0	0	0	\$ 65,748				
ANCILLARY SERVICES													
075	Patient Supplies		0	762	0	0	0	0	0	762	5	41	\$ 807
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		0	1,428	0	0	0	0	0	1,428	50	444	1,923
081	Respiratory Therapy		0	0	0	0	0	0	0	0	1	10	11
082	Occupational Therapy		0	0	0	0	0	0	0	0	0	0	0
083	Speech Pathology		0	0	0	0	0	0	0	0	11	94	105
085	Pharmacy		0	571	0	0	0	0	0	571	27	243	842
090	Laboratory		0	0	0	0	0	0	0	0	4	38	43
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	1	8	9
101	Subacute Care Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES													
105	Skilled Nursing Care		0	116,560	91,007	199,085	667	667	65,748	473,732	2,984	26,433	503,150
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0
125	Subacute Care		0	0	0	0	0	0	0	0	0	0	0
126	Subacute Care - Pediatric		0	0	0	0	0	0	0	0	0	0	0
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		0	0	0	0	0	0	0	0	2	19	21
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 506,910	\$ -	\$ 143,186	\$ 91,007	\$ 199,085	\$ 667	\$ 667	\$ 65,748	\$ 476,494	\$ 3,085	\$ 27,331	\$ 506,910

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
HYDE PARK CONVALESCENT HOSPITAL

Provider NPI:
1689733453

OSHPD Facility Number:
206190402

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 79,428	\$ 79,428										
010	Housekeeping	8,715	504	\$ 9,219									
060	Laundry and Linen	9,046	1,785	208	\$ 11,039								
065	Dietary	107,854	8,188	956	0	\$ 116,999							
155	Social Services	0	367	43	0	0	\$ 410						
160	Activities	2,087	367	43	0	0	0	\$ 2,497					
165	Administration	N/A	1,701	199	0	0	0	0		\$ 1,899	\$ 1,899		
166	Medical Records	7,653	378	44	0	0	0	0		8,075		\$ 8,075	
170	Inservice Education - Nursing	0	367	43	0	0	0	0	\$ 410				
ANCILLARY SERVICES													
075	Patient Supplies	2,320	420	49	0	0	0	0	0	2,789	3	12	\$ 2,804
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	36,798	787	92	0	0	0	0	0	37,677	31	131	37,839
081	Respiratory Therapy	862	0	0	0	0	0	0	0	862	1	3	866
082	Occupational Therapy	0	0	0	0	0	0	0	0	0	0	0	0
083	Speech Pathology	8,288	0	0	0	0	0	0	0	8,288	7	28	8,322
085	Pharmacy	20,513	315	37	0	0	0	0	0	20,865	17	72	20,954
090	Laboratory	3,372	0	0	0	0	0	0	0	3,372	3	11	3,386
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	728	0	0	0	0	0	0	0	728	1	2	731
101	Subacute Care Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES													
105	Skilled Nursing Care	56,158	64,248	7,505	11,039	116,999	410	2,497	410	259,267	1,837	7,810	268,913
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0
125	Subacute Care	0	0	0	0	0	0	0	0	0	0	0	0
126	Subacute Care - Pediatric	0	0	0	0	0	0	0	0	0	0	0	0
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	1,672	0	0	0	0	0	0	0	1,672	1	6	1,679
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 345,494	\$ 79,428	\$ 9,219	\$ 11,039	\$ 116,999	\$ 410	\$ 2,497	\$ 410	\$ 335,520	\$ 1,899	\$ 8,075	\$ 345,494

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
HYDE PARK CONVALESCENT HOSPITAL

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Provider NPI:
1689733453

OSHPD Facility Number:
206190402

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital Various	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Svcs 155	Activities 160
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ -	0%							
	Property Tax (line 40)	9,898	100%	\$ 9,898						
005	Plant Operations and Maintenance			39	\$ 39					
010	Housekeeping			63	0	\$ 63				
060	Laundry and Linen			222	1	1	\$ 224			
065	Dietary			1,016	4	7	0	\$ 1,027		
155	Social Services			46	0	0	0	0	\$ 46	
160	Activities			46	0	0	0	0	0	\$ 46
165	Administration			211	1	1	0	0	0	0
166	Medical Records			47	0	0	0	0	0	0
170	Inservice Education - Nursing			46	0	0	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			52	0	0	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			98	0	1	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	0	0	0	0	0
083	Speech Pathology			0	0	0	0	0	0	0
085	Pharmacy			39	0	0	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
ROUTINE SERVICES										
105	Skilled Nursing Care			7,975	32	51	224	1,027	46	46
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
NONREIMBURSABLE										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	0	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 9,898	100%	\$ 9,898	\$ 39	\$ 63	\$ 224	\$ 1,027	\$ 46	\$ 46

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
HYDE PARK CONVALESCENT HOSPITAL

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Provider NPI:
1689733453

OSHPD Facility Number:
206190402

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 0% Of Total	Property Tax 100% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ -	0%							
	Property Tax (line 40)	9,898	100%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 213	\$ 213				
166	Medical Records				47		\$ 47			
170	Inservice Education - Nursing			\$ 46						
	ANCILLARY SERVICES									
075	Patient Supplies			0	53	0	0	\$ 53	\$ -	\$ 53
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	99	3	1	103	0	103
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	0	0	0	0	0
083	Speech Pathology			0	0	1	0	1	0	1
085	Pharmacy			0	39	2	0	42	0	42
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
	ROUTINE SERVICES									
105	Skilled Nursing Care			46	9,446	206	46	9,699	0	9,699 *
110	Intermediate Care			0	0	0	0	0	0	0 *
115	Mentally Disordered Care			0	0	0	0	0	0	0 *
120	Developmentally Disabled Care			0	0	0	0	0	0	0 *
125	Subacute Care			0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric			0	0	0	0	0	0	0 *
128	Transitional Inpatient Care			0	0	0	0	0	0	0 *
130	Hospice Inpatient Care			0	0	0	0	0	0	0 *
135	Other Routine Services			0	0	0	0	0	0	0 *
	NONREIMBURSABLE									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	0	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 9,898	100%	\$ 46	\$ 9,637	\$ 213	\$ 47	\$ 9,898	\$ -	\$ 9,898

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
HYDE PARK CONVALESCENT HOSPITAL

Provider NPI:
1689733453

OSHPD Facility Number:
206190402

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Accum Costs (From Sch 2)	Accum Costs (From Sch 3)	Accum Costs (From Sch 4)	Accum Costs (From Sch 5)	Total Accum Costs	Allocated Admin. Costs	Admin. 47% of Total	DPH Licensing Fees 3% of Total	Professional Liability Ins. 6% of Total	Quality Assur. Fees 44% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 4,892												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	311,619												
	Total Costs Allocable as Administration	316,511	47%											
167	CDPH Licensing Fees	16,808	3%											
168	Professional Liability Insurance	38,505	6%											
169	Quality Assurance Fees	296,563	44%											
174	Caregiver Training	0	0%											
	Total	668,387	100%						\$ 668,387					
ANCILLARY SERVICES														
075	Patient Supplies			\$ -	\$ 762	\$ 2,789	\$ 53	\$ 3,603	998	\$ 473	\$ 25	\$ 58	\$ 443	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			0	1,428	37,677	99	39,204	10,863	5,144	273	626	4,820	0
081	Respiratory Therapy			0	0	862	0	862	239	113	6	14	106	0
082	Occupational Therapy			0	0	0	0	0	0	0	0	0	0	0
083	Speech Pathology			0	0	8,288	0	8,288	2,296	1,087	58	132	1,019	0
085	Pharmacy			0	571	20,865	39	21,476	5,951	2,818	150	343	2,640	0
090	Laboratory			0	0	3,372	0	3,372	934	442	23	54	415	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	728	0	728	202	96	5	12	90	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES														
105	Skilled Nursing Care			1,590,582	473,732	259,267	9,446	2,333,027	646,441	306,118	16,256	37,241	286,825	0
110	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE														
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	0	1,672	0	1,672	463	219	12	27	206	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 668,387		\$ 1,590,582	\$ 476,494	\$ 335,520	\$ 9,637	\$ 2,412,233	\$ 668,387					
	Total Administrative Costs							\$ 668,387		\$ 316,511	\$ 16,808	\$ 38,505	\$ 296,563	\$ -
	Unit Cost Multiplier							0.27708229						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 30,416	\$ 9,974	\$ 261	\$ 40,651							
	TOTAL FACILITY COSTS							\$ 3,121,271						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
HYDE PARK CONVALESCENT HOSPITAL

Provider NPI:
1689733453

OSHPD Facility Number:
206190402

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 12)	Plant Ops (SQ FT) 5 (Adj)	Hskpng (SQ FT) 10 (Adj)	Laundry (LBS) 60 (Adj)	Dietary (MEALS) 65 (Adj)	Soc Srvs (DIRECT EXP) 155 (Adj)	Activities (DIRECT EXP) 160 (Adj)	Inserv. Ed (DIRECT EXP) 170 (Adj)	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
GENERAL SERVICES											
005	Plant Operations and Maintenance	30									
010	Housekeeping	48	48								
060	Laundry and Linen	170	170	170							
065	Dietary	780	780	780							
155	Social Services	35	35	35							
160	Activities	35	35	35							
165	Administration	162	162	162							
166	Medical Records	36	36	36							
170	Inservice Education - Nursing	35	35	35							
ANCILLARY SERVICES											
075	Patient Supplies	40	40	40						3,603	3,603
077	Specialized Support Surfaces									0	0
080	Physical Therapy	75	75	75						39,204	39,204
081	Respiratory Therapy									862	862
082	Occupational Therapy									0	0
083	Speech Pathology									8,288	8,288
085	Pharmacy	30	30	30						21,476	21,476
090	Laboratory									3,372	3,372
095	Home Health Services									0	0
100	Other Ancillary Services									728	728
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
ROUTINE SERVICES											
105	Skilled Nursing Care	6,120	6,120	6,120	58,105	67,044	1,545,416	1,545,416	1,545,416	2,333,027	2,333,027
110	Intermediate Care						0	0	0	0	0
115	Mentally Disordered Care						0	0	0	0	0
120	Developmentally Disabled Care						0	0	0	0	0
125	Subacute Care						0	0	0	0	0
126	Subacute Care - Pediatric						0	0	0	0	0
128	Transitional Inpatient Care						0	0	0	0	0
130	Hospice Inpatient Care						0	0	0	0	0
135	Other Routine Services						0	0	0	0	0
NONREIMBURSABLE											
139	Residential Care									0	0
140	Beauty and Barber									1,672	1,672
145	Other Nonreimbursable									0	0
TOTAL STATISTICS		7,596	7,566	7,518	58,105	67,044	1,545,416	1,545,416	1,545,416	2,412,233	2,412,233
TOTAL DIRECT SALARIES COSTS - SCH. 2							\$ 52,222	\$ 49,102			
UNIT COST MULTIPLIER (DIRECT SALARIES)							0.033791549	0.031772675			
TOTAL INDIRECT SALARIES COSTS - SCH. 3			\$ -	\$ 143,186	\$ 91,007	\$ 199,085	\$ 667	\$ 65,748	\$ 3,085	\$ 27,331	
UNIT COST MULTIPLIER (INDIRECT SALARIES)			0.00000000	19.04575685	1.56624694	2.96946319	0.00043134	0.00043134	0.04254363	0.00127907	0.01133002
TOTAL INDIRECT OTHER COSTS - SCH. 4			\$ 79,428	\$ 9,219	\$ 11,039	\$ 116,999	\$ 410	\$ 2,497	\$ 410	\$ 1,899	\$ 8,075
UNIT COST MULTIPLIER (INDIRECT OTHER)			10.49801745	1.22624433	0.18998579	1.74510656	0.00026553	0.00161597	0.00026553	0.00078737	0.00334755
TOTAL CAPITAL COSTS - SCH. 5		\$ 9,898	\$ 39	\$ 63	\$ 224	\$ 1,027	\$ 46	\$ 46	\$ 46	\$ 213	\$ 47
UNIT COST MULTIPLIER (CAPITAL COSTS)		1.30305424	0.00516675	0.00835257	0.00385195	0.01531722	0.00002982	0.00002982	0.00002982	0.00008842	0.00001965

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
HYDE PARK CONVALESCENT HOSPITAL

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Provider NPI:
1689733453

OSHPD Facility Number:
206190402

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	\$	\$ 0	\$ 0	(Sch 3)
005	.20-.39	Fringe Benefits	6200		0	0	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	80,770	(1,342)	79,428	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 80,770	\$ (1,342)	\$ 79,428	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$	\$ 0	\$ 0	(Sch 3)
010	.20-.39	Fringe Benefits	6300		0	0	(Sch 3)
010	.79	Agency Staff	6300	147,463	(4,277)	143,186	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	4,438	4,277	8,715	(Sch 4)
010		Housekeeping - Total	6300	\$ 151,901	\$ 0	\$ 151,901	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130		0	0	(Sch 5)
025		Depreciation: Equipment	7140		0	0	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200		0	0	(Sch 5)
040		Property Taxes	7300	9,898	0	9,898	(Sch 5)
045		Property Insurance	7400	4,892	0	4,892	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	\$	\$ 0	\$ 0	(Sch 6)
057		Subtotal 005 - 055		\$ 247,461	\$ (1,342)	\$ 246,119	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$	\$ 0	\$ 0	(Sch 3)
060	.20-.39	Fringe Benefits	6400		0	0	(Sch 3)
060	.79	Agency Staff	6400	96,740	(8,971)	87,769	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	75	8,971	9,046	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 96,815	\$ 0	\$ 96,815	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 136,735	\$ 0	\$ 136,735	(Sch 3)
065	.20-.39	Fringe Benefits	6500	47,494	0	47,494	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	107,854	0	107,854	(Sch 4)
065		Dietary - Total	6500	\$ 292,083	\$ 0	\$ 292,083	
070		Provision for Bad Debts	7700	\$	0	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100		0	0	(Sch 2)
075	.79	Agency Staff	8100		0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	2,320	0	2,320	(Sch 4)
075		Patient Supplies - Total	8100	\$ 2,320	\$ 0	\$ 2,320	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	\$	\$ 0	\$ 0	N/A
077	.20-.39	Fringe Benefits	8150		0	0	N/A
077	.79	Agency Staff	8150		0	0	N/A
077	.40-.99	Other - Nonlabor	8150		0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
HYDE PARK CONVALESCENT HOSPITAL

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Provider NPI:
1689733453

OSHPD Facility Number:
206190402

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		0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	36,798	0	36,798	(Sch 4)
080		Physical Therapy - Total	8200	\$ 36,798	\$ 0	\$ 36,798	
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		862	862	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 0	\$ 862	\$ 862	
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		0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250		0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 0	\$ 0	\$ 0	
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		0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	8,288	0	8,288	(Sch 4)
083		Speech Pathology - Total	8280	\$ 8,288	\$ 0	\$ 8,288	
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	20,513	0	20,513	(Sch 4)
085		Pharmacy - Total	8300	\$ 20,513	\$ 0	\$ 20,513	
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	3,372	0	3,372	(Sch 4)
090		Laboratory - Total	8400	\$ 3,372	\$ 0	\$ 3,372	
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	728	0	728	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 728	\$ 0	\$ 728	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
HYDE PARK CONVALESCENT HOSPITAL

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Provider NPI:
1689733453

OSHPD Facility Number:
206190402

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
101		Subacute Care Ancillary Services					
101	.01-.19	Salaries and Wages	8100-8900	\$	\$ 0	\$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
101	.79	Agency Staff	8100-8900		0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
101		Subacute Care Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
102		Subacute Care - Pediatric Ancillary Services					
102	.01-.19	Salaries and Wages	8100-8900	\$	\$ 0	\$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
102	.79	Agency Staff	8100-8900		0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
104		Subtotal 075 - 102		\$ 72,019	\$ 862	\$ 72,881	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,153,643	\$ 0	\$ 1,153,643	(Sch 2)
105	.20-.39	Fringe Benefits	6110	335,615	0	335,615	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	71,576	(15,418)	56,158	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 1,560,834	\$ (15,418)	\$ 1,545,416	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	\$	\$ 0	\$ 0	
110	.20-.39	Fringe Benefits	6120		0	0	
110	.49	Agency Staff	6120		0	0	
110	.40-.99	Other - Nonlabor	6120		0	0	
110		Intermediate Care - Total	6120	\$ 0	\$ 0	\$ 0	(Sch 2)
115		Mentally Disordered Care					
115	.01-.19	Salaries and Wages	6130	\$	\$ 0	\$ 0	
115	.20-.39	Fringe Benefits	6130		0	0	
115	.49	Agency Staff	6130		0	0	
115	.40-.99	Other - Nonlabor	6130		0	0	
115		Mentally Disordered Care - Total	6130	\$ 0	\$ 0	\$ 0	(Sch 2)
120		Developmentally Disabled Care					
120	.01-.19	Salaries and Wages	6140	\$	\$ 0	\$ 0	
120	.20-.39	Fringe Benefits	6140		0	0	
120	.49	Agency Staff	6140		0	0	
120	.40-.99	Other - Nonlabor	6140		0	0	
120		Developmentally Disabled Care - Total	6140	\$ 0	\$ 0	\$ 0	(Sch 2)
125		Subacute Care					
125	.01-.19	Salaries and Wages	6150	\$	\$ 0	\$ 0	(Sch 2)
125	.20-.39	Fringe Benefits	6150		0	0	(Sch 2)
125	.49	Agency Staff	6150		0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150		0	0	(Sch 4)
125		Subacute Care - Total	6150	\$ 0	\$ 0	\$ 0	
126		Subacute Care - Pediatric					
126	.01-.19	Salaries and Wages	6160	\$	\$ 0	\$ 0	(Sch 2)
126	.20-.39	Fringe Benefits	6160		0	0	(Sch 2)
126	.49	Agency Staff	6160		0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160		0	0	(Sch 4)
126		Subacute Care - Pediatric - Total	6160	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
HYDE PARK CONVALESCENT HOSPITAL

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Provider NPI:
1689733453

OSHPD Facility Number:
206190402

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
		Other Nonreimbursable				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0
139	.20-.39	Fringe Benefits	9100		0	0
139	.49	Agency Staff	9100		0	0
139	.40-.99	Other - Nonlabor	9100		0	0
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
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		1,672	1,672
140		Beauty and Barber - Total	8900	\$ 0	\$ 1,672	\$ 1,672
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		Subtotal 105 - 145		\$ 1,560,834	\$ (13,746)	\$ 1,547,088
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 35,994	\$ 0	\$ 35,994
155	.20-.39	Fringe Benefits	6600	16,228	0	16,228
155	.49	Agency Staff	6600	0	0	0
155	.40-.99	Other - Nonlabor	6600	0	0	0
155		Social Services - Total	6600	\$ 52,222	\$ 0	\$ 52,222

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
HYDE PARK CONVALESCENT HOSPITAL

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Provider NPI:
1689733453

OSHPD Facility Number:
206190402

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	\$ 34,552	\$ 0	\$ 34,552	(Sch 2)
160	.20-.39	Fringe Benefits	6700	14,550	0	14,550	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	2,087	0	2,087	(Sch 4)
160		Activities - Total	6700	\$ 51,189	\$ 0	\$ 51,189	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 165,408	\$ 0	\$ 165,408	(Sch 6)
165	.20-.39	Fringe Benefits	6900	25,938	0	25,938	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	115,677	4,596	120,273	(Sch 6)
165		Administration - Total	6900	\$ 307,023	\$ 4,596	\$ 311,619	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 23,016	\$ 0	\$ 23,016	(Sch 3)
166	.20-.39	Fringe Benefits	6900	3,629	0	3,629	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	7,653	0	7,653	(Sch 4)
166		Medical Records - Total	6900	\$ 34,298	\$ 0	\$ 34,298	
167		CDPH Licensing Fees	6900	\$ 16,808	\$ 0	\$ 16,808	(Sch 6)
168		Professional Liability Insurance	6900	\$ 45,805	\$ (7,300)	\$ 38,505	(Sch 6)
169		Quality Assurance Fees	6900	\$ 296,563	\$ 0	\$ 296,563	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 44,222	\$ 0	\$ 44,222	(Sch 3)
170	.20-.39	Fringe Benefits	6800	20,859	0	20,859	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	0	0	0	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 65,081	\$ 0	\$ 65,081	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900		0	0	(Sch 6)
174	.49	Agency Staff	6900		0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900		0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		Subtotal 155 - 174		\$ 868,989	\$ (2,704)	\$ 866,285	
200		Total		\$ 3,138,201	\$ (16,930)	\$ 3,121,271	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 55,931	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name:
HYDE PARK CONVALESCENT HOSPITAL

Provider NPI:
1689733453

OSHPD Facility Number:
206190402

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Line No.	Sub No.	TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8	AUDIT ADJ 9
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	(1,342)						(650)	(692)
010	1	Housekeeping - Salaries and Wages	0							
010	2	Housekeeping - Fringe Benefits	0							
010	3	Housekeeping - Agency Staff	(4,277)					(4,277)		
010	4	Housekeeping - Other - Nonlabor	4,277					4,277		
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	0							
040	4	Property Taxes	0							
045	4	Property Insurance	0							
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	(8,971)					(8,971)		
060	4	Laundry and Linen - Other - Nonlabor	8,971					8,971		
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	0							
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	862			862				
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							
083	1	Speech Pathology - Salaries and Wages	0							
083	2	Speech Pathology - Fringe Benefits	0							
083	3	Speech Pathology - Agency Staff	0							

Provider Name:
HYDE PARK CONVALESCENT HOSPITAL

Provider NPI:
1689733453

OSHPD Facility Number:
206190402

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Line No.	Sub No.	TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8	AUDIT ADJ 9
083	4	Speech Pathology - Other - Nonlabor	0							
085	1	Pharmacy - Salaries and Wages	0							
085	2	Pharmacy - Fringe Benefits	0							
085	3	Pharmacy - Agency Staff	0							
085	4	Pharmacy - Other - Nonlabor	0							
090	1	Laboratory - Salaries and Wages	0							
090	2	Laboratory - Fringe Benefits	0							
090	3	Laboratory - Agency Staff	0							
090	4	Laboratory - Other - Nonlabor	0							
095	1	Home Health Services - Salaries and Wages	0							
095	2	Home Health Services - Fringe Benefits	0							
095	3	Home Health Services - Agency Staff	0							
095	4	Home Health Services - Other - Nonlabor	0							
100	1	Other Ancillary Services - Salaries and Wages	0							
100	2	Other Ancillary Services - Fringe Benefits	0							
100	3	Other Ancillary Services - Agency Staff	0							
100	4	Other Ancillary Services - Other - Nonlabor	0							
101	1	Subacute Care Ancillary Services - Salaries and Wages	0							
101	2	Subacute Care Ancillary Services - Fringe Benefits	0							
101	3	Subacute Care Ancillary Services - Agency Staff	0							
101	4	Subacute Care Ancillary Services - Other - Nonlabor	0							
102	1	Subacute Pediatric Ancillary Services - Salaries and Wages	0							
102	2	Subacute Pediatric Ancillary Services - Fringe Benefits	0							
102	3	Subacute Pediatric Ancillary Services - Agency Staff	0							
102	4	Subacute Pediatric Ancillary Services - Other - Nonlabor	0							
105	1	Skilled Nursing Care - Salaries and Wages	0							
105	2	Skilled Nursing Care - Fringe Benefits	0							
105	3	Skilled Nursing Care - Agency Staff	0							
105	4	Skilled Nursing Care - Other - Nonlabor	(15,418)	(3,000)	(1,672)	(862)	(398)			
110	1	Intermediate Care - Salaries and Wages	0							
110	2	Intermediate Care - Fringe Benefits	0							
110	3	Intermediate Care - Agency Staff	0							
110	4	Intermediate Care - Other - Nonlabor	0							
115	1	Mentally Disordered Care - Salaries and Wages	0							
115	2	Mentally Disordered Care - Fringe Benefits	0							
115	3	Mentally Disordered Care - Agency Staff	0							
115	4	Mentally Disordered Care - Other - Nonlabor	0							
120	1	Developmentally Disabled Care - Salaries and Wages	0							
120	2	Developmentally Disabled Care - Fringe Benefits	0							
120	3	Developmentally Disabled Care - Agency Staff	0							
120	4	Developmentally Disabled Care - Other - Nonlabor	0							
125	1	Subacute Care - Salaries and Wages	0							
125	2	Subacute Care - Fringe Benefits	0							
125	3	Subacute Care - Agency Staff	0							
125	4	Subacute Care - Other - Nonlabor	0							
126	1	Subacute Care - Pediatric - Salaries and Wages	0							
126	2	Subacute Care - Pediatric - Fringe Benefits	0							
126	3	Subacute Care - Pediatric - Agency Staff	0							
126	4	Subacute Care - Pediatric - Other - Nonlabor	0							

Provider Name							Fiscal Period			Provider NPI		Adjustments
HYDE PARK CONVALESCENT HOSPITAL							OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011			1689733453		14
Report References												
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
							<u>MEMORANDUM ADJUSTMENT</u>					
1	Not Reported			8	210		Total Facility Group Health Insurance To include Group Health Insurance in the audit report for information purposes only. 42 CFR 413.20 and 413.24 CMP Pub. 15-1, Sections 2300 and 2304			\$0	\$55,931	\$55,931

Provider Name							Fiscal Period	Provider NPI		Adjustments
HYDE PARK CONVALESCENT HOSPITAL							OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011	1689733453		14
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.				
<u>RECLASSIFICATIONS OF REPORTED COSTS</u>										
2	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	\$115,677	\$3,000	\$118,677 *
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	71,576	(3,000)	68,576 *
							To reclassify medical director fees to Administration cost center. 42 CFR 483.75(i)(2), 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, 52000(b)			
3	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	* \$68,576	(\$1,672)	\$66,904 *
	10.5	140	4	8A-1	140	4	Beauty and Barber	0	1,672	1,672
							To reclassify barber and beautician expenses to the appropriate cost center for proper cost determination. 42 CFR 413.9, 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2304 and 2328			
4	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance	\$45,805	(\$1,198)	\$44,607 *
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 118,677	1,198	119,875 *
							To reclassify surplus lines taxes and other fees to the appropriate cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4, 2302.8, and 2304			
5	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	* \$66,904	(\$862)	\$66,042 *
	10.5	081	4	8A-1	081	4	Respiratory Therapy - Other - Nonlabor	0	862	862
							To reclassify respiratory therapy expenses to the appropriate ancillary cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2202.8, 2203.2, 2300 and 2304 CCR, Title 22, Section 51511			

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
HYDE PARK CONVALESCENT HOSPITAL							OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011		1689733453		14
Report References											
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments		As Reported	Increase (Decrease)	As Adjusted
<u>RECLASSIFICATIONS OF REPORTED COSTS</u>											
6	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	*	\$66,042	(\$398)	\$65,644 *
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	119,875	398	120,273
							To reclassify administrative 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				
7	10.5	010	3	8A-1	010	3	Housekeeping - Agency Staff		\$147,463	(\$4,277)	\$143,186
	10.5	010	4	8A-1	010	4	Housekeeping - Other - Nonlabor		4,438	4,277	8,715
	10.5	060	3	8A-1	060	3	Laundry and Linen - Agency Staff		96,740	(8,971)	87,769
	10.5	060	4	8A-1	060	4	Laundry and Linen - Other - Nonlabor		75	8,971	9,046
							To reclassify agency other non-labor expenses to agree with the non-labor percentage based on the service invoices.				
							42 CFR 413.20 and 413.24				
							CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
HYDE PARK CONVALESCENT HOSPITAL							OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011	1689733453		14
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
ADJUSTMENTS TO REPORTED COSTS										
8	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor To eliminate purchased service expense due to insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$80,770	(\$650)	\$80,120 *
9	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor To adjust purchased service expense to agree with expense applicable to the audit period. 42 CFR 413.5 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.1, 2304 and 2306	* \$80,120	(\$692)	\$79,428
10	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor To adjust purchased service expense to agree with expense applicable to the audit period. 42 CFR 413.5 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.1, 2304 and 2306	* \$65,644	(\$9,486)	\$56,158
11	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance To reconcile the reported liability insurance expenses to agree with the provider's insurance records. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	* \$44,607	(\$6,102)	\$38,505

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
HYDE PARK CONVALESCENT HOSPITAL							OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011	1689733453		14
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>ADJUSTMENT TO REPORTED STATISTICS</u>										
12	10.7	010	1	7	010		Housekeeping	45	3	48
	10.7	175	1	7	N/A		Total - Square Feet	7,593	3	7,596
							To adjust square feet statistics to agree with the provider's records in order to properly allocate indirect costs.			
							42 CFR 413.24 and 413.50			
							CMS Pub. 15-1, Sections 2304 and 2306			

Provider Name							Fiscal Period	Provider NPI		Adjustments
HYDE PARK CONVALESCENT HOSPITAL							OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011	1689733453		14
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.				
ADJUSTMENT TO REPORTED MEDI-CAL SETTLEMENT DATA										
13	4.1	5	2	1	15	Medi-Cal Days	21,273	(12)	21,261	
To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: October 1, 2010 through September 30, 2011 Payment Period: October 1, 2010 through March 31, 2013 Report Date: April 3, 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 51541										

Provider Name							Fiscal Period			Provider NPI		Adjustments
HYDE PARK CONVALESCENT HOSPITAL							OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011			1689733453		14
Report References												
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
<u>ADJUSTMENT TO OTHER MATTERS</u>												
14	Not Reported			1	14		Overpayment To recover outstanding Medi-Cal credit balances. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761 and 51458.1			\$0	\$2,000	\$2,000