

**REPORT
ON THE
RATE SETTING AUDIT**

**GRAND PARK CONVALESCENT HOSPITAL
LOS ANGELES, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1043251622**

**FISCAL PERIOD ENDED
DECEMBER 31, 2011**

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

**Section Chief: Daniel J. Giardinelli
Audit Supervisor: Gertrude Lake
Auditor: Lisa Ni**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

June 26, 2013

Administrator
Grand Park Convalescent Hospital
2312 West 8th Street
Los Angeles, CA 90057

GRAND PARK CONVALESCENT HOSPITAL
NATIONAL PROVIDER IDENTIFIER (NPI) 1043251622
FISCAL PERIOD ENDED DECEMBER 31, 2011

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

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

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules
2. Audit adjustments that include a summary of the total due the State in the amount of \$16,726, which resulted from Medi-Cal overpayments

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

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

Administrator
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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—Burbank at (818) 295-2620.

Original Signed By

Daniel J. Giardinelli, Chief
Audits Section—Burbank
Financial Audits Branch

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
GRAND PARK CONVALESCENT HOSPITAL

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

Provider NPI:
1043251622

OSHPD Facility No.:
206190158

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
SKILLED NURSING CARE				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 4,123,698	\$ 77.16
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 1,016,798	\$ 19.03
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 743,791	\$ 13.92
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 1,260,622	\$ 23.59
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 21,334	\$ 0.40
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 32,771	\$ 0.61
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 26,991	\$ 0.51
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 723,541	\$ 13.54
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 731,998	\$ 13.70
11	Cost of Routine Service/Audited Total Costs	\$ 8,734,007	\$ 8,681,544	\$ 162.44
12	Total Patient Days (Adj)	53,443	53,443	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 163.43	\$ 162.44	
14	Overpayments (Adj 11)	\$ 0	\$ 16,726	
15	Medi-Cal Days (Adj 10)	47,695	47,553	
16	Medi-Cal Managed Care Days (Adj)		0	
INTERMEDIATE CARE				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
18	Total Patient Days (Adj)	0	0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj)	\$ 0	\$ 0	
MENTALLY DISORDERED CARE				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
22	Total Patient Days (Adj)	0	0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj)	\$ 0	\$ 0	
DEVELOPMENTALLY DISABLED CARE				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
26	Total Patient Days (Adj)	0	0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj)	\$ 0	\$ 0	
SUBACUTE CARE				
29	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
37	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
38	Cost of Administration (Subacute Care Sch.1, Ln. 34)	\$ N/A	\$ 0	\$ 0.00
39	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
40	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
41	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
42	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
GRAND PARK CONVALESCENT HOSPITAL

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

Provider NPI:
1043251622

OSHPD Facility No.:
206190158

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

**ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR**

Provider Name:
GRAND PARK CONVALESCENT HOSPITAL

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

Provider NPI:
1043251622

OSHPD Facility No.:
206190158

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs	Activities	Total
			155	160	
	GENERAL SERVICES				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 119,923	\$ 119,923		
160	Activities	128,799		\$ 128,799	
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	161,612	0	0	161,612
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	157,989	0	0	157,989
083	Speech Pathology	65,293	0	0	65,293
085	Pharmacy	0	0	0	0
090	Laboratory	0	0	0	0
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	0	0	0	0
101	Subacute Care Ancillary Services	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
	ROUTINE SERVICES				
105	Skilled Nursing Care	3,874,976	119,923	128,799	4,123,698 *
110	Intermediate Care	0	0	0	0 *
115	Mentally Disordered Care	0	0	0	0 *
120	Developmentally Disabled Care	0	0	0	0 *
125	Subacute Care	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0 *
128	Transitional Inpatient Care	0	0	0	0 *
130	Hospice Inpatient Care	0	0	0	0 *
135	Other Routine Services	0	0	0	0 *
	NONREIMBURSABLE				
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	TOTAL	\$ 4,508,592	\$ 119,923	\$ 128,799	\$ 4,508,592

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
GRAND PARK CONVALESCENT HOSPITAL

Provider NPI:
1043251622

OSHPD Facility Number:
206190158

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 145,948	\$ 145,948										
010	Housekeeping	180,028	1,752	\$ 181,780									
060	Laundry and Linen	116,194	4,065	5,124	\$ 125,383								
065	Dietary	388,130	15,477	19,512	0	\$ 423,119							
155	Social Services	N/A	0	0	0	\$ -							
160	Activities	N/A	1,062	1,338	0	0	0	\$ 2,400					
165	Administration	N/A	3,776	4,761	0	0	0	0		\$ 8,537	\$ 8,537		
166	Medical Records	127,918	0	0	0	0	0	0		127,918		\$ 127,918	
170	Inservice Education - Nursing	84,911	2,995	3,776	0	0	0	0	\$ 91,683				
ANCILLARY SERVICES													
075	Patient Supplies		1,562	1,969	0	0	0	0	0	3,531	25	381	\$ 3,938
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		4,140	5,220	0	0	0	0	0	9,360	244	3,653	13,257
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		0	0	0	0	0	0	0	0	177	2,656	2,833
083	Speech Pathology		0	0	0	0	0	0	0	0	73	1,098	1,171
085	Pharmacy		743	937	0	0	0	0	0	1,680	121	1,817	3,618
090	Laboratory		0	0	0	0	0	0	0	0	7	108	116
095	Home Health Services		0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services		379	478	0	0	0	0	0	857	30	443	1,329
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		109,996	138,665	125,383	423,119	0	2,400	91,683	891,245	7,855	117,698	1,016,798 *
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	4	65	69
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,043,129	\$ 145,948	\$ 181,780	\$ 125,383	\$ 423,119	\$ -	\$ 2,400	\$ 91,683	\$ 906,674	\$ 8,537	\$ 127,918	\$ 1,043,129

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
GRAND PARK CONVALESCENT HOSPITAL

Provider NPI:
1043251622

OSHPD Facility Number:
206190158

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 232,023	\$ 232,023										
010	Housekeeping	32,777	2,785	\$ 35,562									
060	Laundry and Linen	15,872	6,462	1,002	\$ 23,336								
065	Dietary	259,129	24,606	3,817	0	\$ 287,552							
155	Social Services	57	0	0	0	0	\$ 57						
160	Activities	3,241	1,688	262	0	0	0	\$ 5,191					
165	Administration	N/A	6,004	931	0	0	0	0		\$ 6,935	\$ 6,935		
166	Medical Records	0	0	0	0	0	0	0		0		\$ -	
170	Inservice Education - Nursing	0	4,762	739	0	0	0	0	\$ 5,501				
ANCILLARY SERVICES													
075	Patient Supplies	1,666	2,483	385	0	0	0	0	0	4,535	21	0	\$ 4,555
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	0	6,582	1,021	0	0	0	0	0	7,604	198	0	7,802
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	0	0	0	0	0	0	0	0	0	144	0	144
083	Speech Pathology	0	0	0	0	0	0	0	0	0	60	0	60
085	Pharmacy	98,083	1,181	183	0	0	0	0	0	99,448	98	0	99,546
090	Laboratory	6,450	0	0	0	0	0	0	0	6,450	6	0	6,456
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	21,225	603	94	0	0	0	0	0	21,921	24	0	21,945
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	213,779	174,867	27,127	23,336	287,552	57	5,191	5,501	737,410	6,381	0	743,791 *
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	3,870	0	0	0	0	0	0	0	3,870	4	0	3,874
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 888,172	\$ 232,023	\$ 35,562	\$ 23,336	\$ 287,552	\$ 57	\$ 5,191	\$ 5,501	\$ 881,237	\$ 6,935	\$ -	\$ 888,172

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
GRAND PARK CONVALESCENT HOSPITAL

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

Provider NPI:
1043251622

OSHPD Facility Number:
206190158

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital	Plant Ops	Hskpng	Laundry	Dietary	Soc Srvs	Activities
				Various	5	10	60	65	155	160
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 1,326,166	98%							
	Property Tax (line 40)	22,443	2%	\$ 1,348,609						
005	Plant Operations and Maintenance			15,995	\$ 15,995					
010	Housekeeping			15,995	192	\$ 16,187				
060	Laundry and Linen			37,113	445	456	\$ 38,015			
065	Dietary			141,321	1,696	1,737	0	\$ 144,755		
155	Social Services			0	0	0	0	0	\$ -	
160	Activities			9,694	116	119	0	0	0	\$ 9,929
165	Administration			34,482	414	424	0	0	0	0
166	Medical Records			0	0	0	0	0	0	0
170	Inservice Education - Nursing			27,350	328	336	0	0	0	0
	ANCILLARY SERVICES									
075	Patient Supplies			14,264	171	175	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			37,806	454	465	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			6,786	81	83	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			3,462	42	43	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			1,004,342	12,055	12,347	38,015	144,755	0	9,929
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	\$ 1,348,609	100%	\$ 1,348,609	\$ 15,995	\$ 16,187	\$ 38,015	\$ 144,755	\$ -	\$ 9,929

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
GRAND PARK CONVALESCENT HOSPITAL

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

Provider NPI:
1043251622

OSHPD Facility Number:
206190158

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 98% Of Total	Property Tax 2% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 1,326,166	98%							
	Property Tax (line 40)	22,443	2%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 35,320	\$ 35,320				
166	Medical Records				0		\$ -			
170	Inservice Education - Nursing			\$ 28,015						
	ANCILLARY SERVICES									
075	Patient Supplies			0	14,610	105	0	\$ 14,715	\$ 14,471	\$ 245
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	38,724	1,009	0	39,733	39,072	661
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	733	0	733	721	12
083	Speech Pathology			0	0	303	0	303	298	5
085	Pharmacy			0	6,950	502	0	7,452	7,328	124
090	Laboratory			0	0	30	0	30	29	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	3,546	122	0	3,668	3,607	61
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			28,015	1,249,458	32,498	0	1,281,956	1,260,622	21,334 *
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	18	0	18	18	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 1,348,609	100%	\$ 28,015	\$ 1,313,289	\$ 35,320	\$ -	\$ 1,348,609	\$ 1,326,166	\$ 22,443

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
GRAND PARK CONVALESCENT HOSPITAL

Provider NPI:
1043251622

OSHPD Facility Number:
206190158

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Accum Costs (From Sch 2)	Accum Costs (From Sch 3)	Accum Costs (From Sch 4)	Accum Costs (From Sch 5)	Total Accum Costs	Allocated Admin. Costs	Admin. 48% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 2% of Total	Quality Assur. Fees 48% of Total	Caregiver Training 0% of Total
	GENERAL SERVICES													
045	Property Insurance	\$ 7,622												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	787,937												
	Total Costs Allocable as Administration	795,559	48%											
167	CDPH Licensing Fees	35,617	2%											
168	Professional Liability Insurance	29,335	2%											
169	Quality Assurance Fees	786,367	48%											
174	Caregiver Training	0	0%											
	Total	1,646,878	100%						\$ 1,646,878					
	ANCILLARY SERVICES													
075	Patient Supplies			\$ -	\$ 3,531	\$ 4,535	\$ 14,610	\$ 22,676	4,908	\$ 2,371	\$ 106	\$ 87	\$ 2,343	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			161,612	9,360	7,604	38,724	217,300	47,027	22,717	1,017	838	22,455	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			157,989	0	0	0	157,989	34,191	16,517	739	609	16,326	0
083	Speech Pathology			65,293	0	0	0	65,293	14,130	6,826	306	252	6,747	0
085	Pharmacy			0	1,680	99,448	6,950	108,078	23,390	11,299	506	417	11,168	0
090	Laboratory			0	0	6,450	0	6,450	1,396	674	30	25	667	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	857	21,921	3,546	26,325	5,697	2,752	123	101	2,720	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
	ROUTINE SERVICES													
105	Skilled Nursing Care			4,123,698	891,245	737,410	1,249,458	7,001,811	1,515,301	731,998	32,771	26,991	723,541	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	3,870	0	3,870	838	405	18	15	400	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 1,646,878		\$ 4,508,592	\$ 906,674	\$ 881,237	\$ 1,313,289	\$ 7,609,792	\$ 1,646,878					
	Total Administrative Costs							\$ 1,646,878		\$ 795,559	\$ 35,617	\$ 29,335	\$ 786,367	\$ -
	Unit Cost Multiplier							0.21641565						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 136,455	\$ 6,935	\$ 35,320	\$ 178,710							
	TOTAL FACILITY COSTS							\$ 9,435,380						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
GRAND PARK CONVALESCENT HOSPITAL

Provider NPI:
1043251622

OSHPD Facility Number:
206190158

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj)	Plant Ops (SQ FT) 5 (Adj)	Hskpng (SQ FT) 10 (Adj)	Laundry (LBS) 60 (Adj)	Dietary (MEALS) 65 (Adj)	Soc 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	231									
010	Housekeeping	231	231								
060	Laundry and Linen	536	536	536							
065	Dietary	2,041	2,041	2,041							
155	Social Services										
160	Activities	140	140	140							
165	Administration	498	498	498							
166	Medical Records										
170	Inservice Education - Nursing	395	395	395							
	ANCILLARY SERVICES										
075	Patient Supplies	206	206	206						22,676	22,676
077	Specialized Support Surfaces									0	0
080	Physical Therapy	546	546	546						217,300	217,300
081	Respiratory Therapy									0	0
082	Occupational Therapy									157,989	157,989
083	Speech Pathology									65,293	65,293
085	Pharmacy	98	98	98						108,078	108,078
090	Laboratory									6,450	6,450
095	Home Health Services									0	0
100	Other Ancillary Services	50	50	50						26,325	26,325
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	14,505	14,505	14,505	528,110	158,433	4,088,755	4,088,755	4,088,755	7,001,811	7,001,811
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									3,870	3,870
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	19,477	19,246	19,015	528,110	158,433	4,088,755	4,088,755	4,088,755	7,609,792	7,609,792
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 119,923 0.029329955	\$ 128,799 0.031500787			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 145,948 7.58329003	\$ 181,780 9.55980752	\$ 125,383 0.23741777	\$ 423,119 2.67064982	\$ - 0.00000000	\$ 2,400 0.00058698	\$ 91,683 0.02242309	\$ 8,537 0.00112188	\$ 127,918 0.01680966
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 232,023 12.05564793	\$ 35,562 1.87020009	\$ 23,336 0.04418825	\$ 287,552 1.81497324	\$ 57 0.00001394	\$ 5,191 0.00126949	\$ 5,501 0.00134533	\$ 6,935 0.00091134	\$ - 0.00000000
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 1,348,609 69.24110489	\$ 15,995 0.83106595	\$ 16,187 0.85125803	\$ 38,015 0.07198303	\$ 144,755 0.91366520	\$ - 0.00000000	\$ 9,929 0.00242844	\$ 28,015 0.00685166	\$ 35,320 0.00464137	\$ - 0.00000000

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
GRAND PARK CONVALESCENT HOSPITAL

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

Provider NPI:
1043251622

OSHPD Facility Number:
206190158

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	\$ 117,425	\$ 0	\$ 117,425	(Sch 3)
005	.20-.39	Fringe Benefits	6200	34,054	(5,531)	28,523	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	232,023	0	232,023	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 383,502	\$ (5,531)	\$ 377,971	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 0	\$ 0	\$ 0	(Sch 3)
010	.20-.39	Fringe Benefits	6300	0	0	0	(Sch 3)
010	.79	Agency Staff	6300	180,028	0	180,028	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	32,777	0	32,777	(Sch 4)
010		Housekeeping - Total	6300	\$ 212,805	\$ 0	\$ 212,805	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 0	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	0	0	0	(Sch 5)
025		Depreciation: Equipment	7140	0	0	0	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	1,326,166	0	1,326,166	(Sch 5)
040		Property Taxes	7300	22,443	0	22,443	(Sch 5)
045		Property Insurance	7400	0	7,622	7,622	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500	0	0	0	(Sch 5)
055		Interest - Other	7600	\$ 0	\$ 0	\$ 0	(Sch 6)
057		Subtotal 005 - 055		\$ 1,944,916	\$ 2,091	\$ 1,947,007	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 0	\$ 0	\$ 0	(Sch 3)
060	.20-.39	Fringe Benefits	6400	0	0	0	(Sch 3)
060	.79	Agency Staff	6400	117,748	(1,554)	116,194	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	14,318	1,554	15,872	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 132,066	\$ 0	\$ 132,066	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 302,048	\$ 0	\$ 302,048	(Sch 3)
065	.20-.39	Fringe Benefits	6500	87,594	(1,512)	86,082	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	259,129	0	259,129	(Sch 4)
065		Dietary - Total	6500	\$ 648,771	\$ (1,512)	\$ 647,259	
070		Provision for Bad Debts	7700	\$ 0	0	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$ 0	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100	0	0	0	(Sch 2)
075	.79	Agency Staff	8100	0	0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	1,666	0	1,666	(Sch 4)
075		Patient Supplies - Total	8100	\$ 1,666	\$ 0	\$ 1,666	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	\$ 0	\$ 0	\$ 0	N/A
077	.20-.39	Fringe Benefits	8150	0	0	0	N/A
077	.79	Agency Staff	8150	0	0	0	N/A
077	.40-.99	Other - Nonlabor	8150	0	0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
GRAND PARK CONVALESCENT HOSPITAL

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

Provider NPI:
1043251622

OSHPD Facility Number:
206190158

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
080		Physical Therapy					
080	.01-.19	Salaries and Wages	8200	\$ 0	\$ 0	\$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200	0	0	0	(Sch 2)
080	.79	Agency Staff	8200	161,612	0	161,612	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	0	0	0	(Sch 4)
080		Physical Therapy - Total	8200	\$ 161,612	\$ 0	\$ 161,612	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$ 0	\$ 0	\$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220	0	0	0	(Sch 2)
081	.79	Agency Staff	8220	0	0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220	0	0	0	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$ 0	\$ 0	\$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250	0	0	0	(Sch 2)
082	.79	Agency Staff	8250	157,989	0	157,989	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	0	0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 157,989	\$ 0	\$ 157,989	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$ 0	\$ 0	\$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280	0	0	0	(Sch 2)
083	.79	Agency Staff	8280	65,293	0	65,293	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	0	0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 65,293	\$ 0	\$ 65,293	
085		Pharmacy					
085	.01-.19	Salaries and Wages	8300	\$ 0	\$ 0	\$ 0	(Sch 2)
085	.20-.39	Fringe Benefits	8300	0	0	0	(Sch 2)
085	.79	Agency Staff	8300	0	0	0	(Sch 2)
085	.40-.99	Other - Nonlabor	8300	98,083	0	98,083	(Sch 4)
085		Pharmacy - Total	8300	\$ 98,083	\$ 0	\$ 98,083	
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	\$ 0	\$ 0	\$ 0	(Sch 2)
090	.20-.39	Fringe Benefits	8400	0	0	0	(Sch 2)
090	.79	Agency Staff	8400	0	0	0	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	6,450	0	6,450	(Sch 4)
090		Laboratory - Total	8400	\$ 6,450	\$ 0	\$ 6,450	
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	\$ 0	\$ 0	\$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800	0	0	0	(Sch 2)
095	.79	Agency Staff	8800	0	0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800	0	0	0	(Sch 4)
095		Home Health Services - Total	8800	\$ 0	\$ 0	\$ 0	
100		Other Ancillary Services					
100	.01-.19	Salaries and Wages	8900	\$ 0	\$ 0	\$ 0	(Sch 2)
100	.20-.39	Fringe Benefits	8900	0	0	0	(Sch 2)
100	.79	Agency Staff	8900	0	0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	21,225	0	21,225	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 21,225	\$ 0	\$ 21,225	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
GRAND PARK CONVALESCENT HOSPITAL

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

Provider NPI:
1043251622

OSHPD Facility Number:
206190158

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	\$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
101	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900	0	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	\$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
102	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900	0	0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
104		Subtotal 075 - 102		\$ 512,318	\$ 0	\$ 512,318	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 2,680,174	\$ 0	\$ 2,680,174	(Sch 2)
105	.20-.39	Fringe Benefits	6110	777,256	11,418	788,674	(Sch 2)
105	.49	Agency Staff	6110	425,491	(19,363)	406,128	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	213,779	0	213,779	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 4,096,700	\$ (7,945)	\$ 4,088,755	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	\$ 0	\$ 0	\$ 0	
110	.20-.39	Fringe Benefits	6120	0	0	0	
110	.49	Agency Staff	6120	0	0	0	
110	.40-.99	Other - Nonlabor	6120	0	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	\$ 0	
115	.20-.39	Fringe Benefits	6130	0	0	0	
115	.49	Agency Staff	6130	0	0	0	
115	.40-.99	Other - Nonlabor	6130	0	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	\$ 0	
120	.20-.39	Fringe Benefits	6140	0	0	0	
120	.49	Agency Staff	6140	0	0	0	
120	.40-.99	Other - Nonlabor	6140	0	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	\$ 0	(Sch 2)
125	.20-.39	Fringe Benefits	6150	0	0	0	(Sch 2)
125	.49	Agency Staff	6150	0	0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150	0	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	\$ 0	(Sch 2)
126	.20-.39	Fringe Benefits	6160	0	0	0	(Sch 2)
126	.49	Agency Staff	6160	0	0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160	0	0	0	(Sch 4)
126		Subacute Care - Pediatric - Total	6160	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
GRAND PARK CONVALESCENT HOSPITAL

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

Provider NPI:
1043251622

OSHPD Facility Number:
206190158

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	\$ 0
128	.20-.39	Fringe Benefits	6170	0	0	0
128	.49	Agency Staff	6170	0	0	0
128	.40-.99	Other - Nonlabor	6170	0	0	0
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0 (Sch 2)
130		Hospice Inpatient Care				
130	.01-.19	Salaries and Wages	6180	\$ 0	\$ 0	\$ 0
130	.20-.39	Fringe Benefits	6180	0	0	0
130	.49	Agency Staff	6180	0	0	0
130	.40-.99	Other - Nonlabor	6180	0	0	0
130		Hospice Inpatient Care - Total	6180	\$ 0	\$ 0	\$ 0 (Sch 2)
135		Other Routine Services				
135	.01-.19	Salaries and Wages	6190	\$ 0	\$ 0	\$ 0
135	.20-.39	Fringe Benefits	6190	0	0	0
135	.49	Agency Staff	6190	0	0	0
135	.40-.99	Other - Nonlabor	6190	0	0	0
135		Other Routine Services - Total	6190	\$ 0	\$ 0	\$ 0 (Sch 2)
		Other Nonreimbursable				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0 (Sch 2)
139	.20-.39	Fringe Benefits	9100	0	0	0 (Sch 2)
139	.49	Agency Staff	9100	0	0	0 (Sch 2)
139	.40-.99	Other - Nonlabor	9100	0	0	0 (Sch 4)
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$ 0	\$ 0	\$ 0 (Sch 2)
140	.20-.39	Fringe Benefits	8900	0	0	0 (Sch 2)
140	.49	Agency Staff	8900	0	0	0 (Sch 2)
140	.40-.99	Other - Nonlabor	8900	3,870	0	3,870 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 3,870	\$ 0	\$ 3,870
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0 (Sch 2)
145	.20-.39	Fringe Benefits	9100	0	0	0 (Sch 2)
145	.49	Agency Staff	9100	0	0	0 (Sch 2)
145	.40-.99	Other - Nonlabor	9100	0	0	0 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		Subtotal 105 - 145		\$ 4,100,570	\$ (7,945)	\$ 4,092,625
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 96,726	\$ 0	\$ 96,726 (Sch 2)
155	.20-.39	Fringe Benefits	6600	28,051	(4,854)	23,197 (Sch 2)
155	.49	Agency Staff	6600	0	0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	57	0	57 (Sch 4)
155		Social Services - Total	6600	\$ 124,834	\$ (4,854)	\$ 119,980

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
GRAND PARK CONVALESCENT HOSPITAL

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

Provider NPI:
1043251622

OSHPD Facility Number:
206190158

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	\$ 100,857	\$ 0	\$ 100,857	(Sch 2)
160	.20-.39	Fringe Benefits	6700	29,249	(1,307)	27,942	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	3,241	0	3,241	(Sch 4)
160		Activities - Total	6700	\$ 133,347	\$ (1,307)	\$ 132,040	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 493,694	\$ (72,591)	\$ 421,103	(Sch 6)
165	.20-.39	Fringe Benefits	6900	143,462	61	143,523	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	161,137	62,174	223,311	(Sch 6)
165		Administration - Total	6900	\$ 798,293	\$ (10,356)	\$ 787,937	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 97,063	\$ 0	\$ 97,063	(Sch 3)
166	.20-.39	Fringe Benefits	6900	28,148	2,707	30,855	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	0	0	0	(Sch 4)
166		Medical Records - Total	6900	\$ 125,211	\$ 2,707	\$ 127,918	
167		CDPH Licensing Fees	6900	\$ 35,617	\$ 0	\$ 35,617	(Sch 6)
168		Professional Liability Insurance	6900	\$ 85,737	\$ (56,402)	\$ 29,335	(Sch 6)
169		Quality Assurance Fees	6900	\$ 786,367	\$ 0	\$ 786,367	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 66,586	\$ 0	\$ 66,586	(Sch 3)
170	.20-.39	Fringe Benefits	6800	19,310	(985)	18,325	(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	\$ 85,896	\$ (985)	\$ 84,911	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$ 0	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900	0	0	0	(Sch 6)
174	.49	Agency Staff	6900	0	0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900	0	0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		Subtotal 155 - 174		\$ 2,175,302	\$ (71,197)	\$ 2,104,105	
200		Total		\$ 9,513,943	\$ (78,563)	\$ 9,435,380	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 216,834	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name							Fiscal Period			Provider NPI		Adjustments
GRAND PARK CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1043251622		11
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
<u>MEMORANDUM ADJUSTMENT</u>												
1	Not Reported			8	210		Total Facility Group Health Insurance To include total group health insurance costs for informational purpose 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304	\$0	\$216,834	\$216,834		

Provider Name							Fiscal Period	Provider NPI	Adjustments		
GRAND PARK CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1043251622	11		
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Cost Report			Audit Report							
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>RECLASSIFICATIONS OF REPORTED COSTS</u>											
2	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	\$161,137	\$64,662	\$225,799 *	
	10.5	168	4	8A-1	168	4	Professional Liability Insurance	85,737	(64,662)	21,075 *	
							To reclassify all other insurance expense from the Professional Liability Insurance cost center to Administration cost center. 42 CFR 413.24 / CMS Pub. 15-1, Sections 2304 and 2162 CCR, Title 22, Sections 52000(b), 52501 and 52507				
3	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$225,799	\$5,134	\$230,933 *	
	10.5	168	4	8A-1	168	4	Professional Liability Insurance	* 21,075	(5,134)	15,941 *	
							To reclassify finance fees, taxes and other fees associated with liability insurance to the Administration cost center. 42 CFR 413.24 / CMS Pub. 15-1, Section 2162 CCR, Title 22, Sections 52000(b) and 52501				
4	10.5	045	4	8A-1	045	4	Property Insurance	\$0	\$7,622	\$7,622	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 230,933	(7,622)	223,311	
							To reclassify auto insurance expense to the Property Insurance cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000 and 52501				
5	10.5	060	3	8A-1	060	3	Laundry and Linen - Agency Staff	\$117,748	(\$1,554)	\$116,194	
	10.5	060	4	8A-1	060	4	Laundry and Linen - Other - Nonlabor	14,318	1,554	15,872	
							To reclassify laundry repair expense 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				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
GRAND PARK CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1043251622		11
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Cost Report			Audit Report						
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>ADJUSTMENTS TO REPORTED COSTS</u>										
6	10.5	005	2	8A-1	005	2	Plant Operations and Maintenance - Fringe Benefits	\$34,054	(\$5,531)	\$28,523
	10.5	065	2	8A-1	065	2	Dietary - Fringe Benefits	87,594	(1,512)	86,082
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	777,256	11,418	788,674
	10.5	155	2	8A-1	155	2	Social Services - Fringe Benefits	28,051	(4,854)	23,197
	10.5	160	2	8A-1	160	2	Activities - Fringe Benefits	29,249	(1,307)	27,942
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	143,462	61	143,523
	10.5	166	2	8A-1	166	2	Medical Records - Fringe Benefits	28,148	2,707	30,855
	10.5	170	2	8A-1	170	2	Inservice Education - Nursing - Fringe Benefits	19,310	(985)	18,325
							To adjust fringe benefits to agree with employee benefits allocation schedule. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			
7	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	\$493,694	(\$72,591)	\$421,103
							To adjust administrator compensation based on the DHCS survey. 42 CFR 413.102 CMS Pub. 15-1, Sections 332, 900-907, 1002, 2102.1, 2142, 2144-2146 CCR, Title 22, Sections 52000(a) and 52504			
8	10.5	168	4	8A-1	168	4	Professional Liability Insurance	* \$15,941	\$13,394	\$29,335
							To adjust liability insurance to agree with the provider's liability insurance policy. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
GRAND PARK CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1043251622		11
Report References							Explanation of Audit Adjustments		As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>ADJUSTMENTS TO REPORTED COSTS</u>											
9	10.5	105	3	8A-1	105	3	Skilled Nursing Care - Agency Staff To eliminate professional fees not applicable to the audit period. 42 CFR 413.5 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.1, 2304 and 2306	\$425,491	(\$19,363)	\$406,128	

Provider Name							Fiscal Period	Provider NPI		Adjustments
GRAND PARK CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1043251622		11
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>ADJUSTMENT TO REPORTED PATIENT DAYS</u>										
10	4.1	5	2	1	15		Medi-Cal Days To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: January 1, 2011 through December 31, 2011 Payment Period: January 1, 2011 through December 27, 2012 Report Date: December 28, 2012 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408 CCR, Title 22, Section 51541	47,695	(142)	47,553

Provider Name							Fiscal Period			Provider NPI		Adjustments
GRAND PARK CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1043251622		11
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report				Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
<u>ADJUSTMENT TO OTHER MATTERS</u>												
11	Not Reported			1	14		Overpayments To recover outstanding Medi-Cal credit balances. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761 and 51458.1	\$0	\$16,726	\$16,726		