

**REPORT  
ON THE  
RATE SETTING AUDIT**

**MONTEREY PARK CONVALESCENT HOSPITAL  
MONTEREY PARK, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1487750303**

**FISCAL PERIOD ENDED  
DECEMBER 31, 2011**

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

**Section Chief: Margaret A. Varho  
Audit Supervisor: Felipe Avila  
Auditor: Lang Doan**



TOBY DOUGLAS  
DIRECTOR

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



EDMUND G. BROWN JR.  
GOVERNOR

Date: May 14, 2013

William Presnell, CFO  
Sun Mar Management Services  
3050 Saturn Street, Suite 101  
Brea, CA 92821

MONTEREY PARK CONVALESCENT HOSPITAL  
NATIONAL PROVIDER IDENTIFIER (NPI) 1487750303  
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 \$21,118, which resulted from Medi-Cal overpayments
3. Audited Allocation of Home Office Cost

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.

William Presnell  
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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 Rate 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—Santa Ana at (714) 558-4434.

***(Original signed by Margaret Varho)***

Margaret A. Varho, Chief  
Audits Section—Santa Ana  
Financial Audits Branch

Certified

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

Provider Name:  
MONTEREY PARK CONVALESCENT HOSPITAL

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

Provider NPI:  
1487750303

OSHPD Facility No.:  
206190546

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
<b>SKILLED NURSING CARE</b>				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 2,511,671	\$ 80.59
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 465,691	\$ 14.94
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 631,193	\$ 20.25
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 520,907	\$ 16.71
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 26,679	\$ 0.86
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 16,109	\$ 0.52
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 27,405	\$ 0.88
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 327,497	\$ 10.51
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 637,090	\$ 20.44
11	Cost of Routine Service/Audited Total Costs	\$ 5,686,439	\$ 5,164,241	\$ 165.71
12	Total Patient Days (Adj )	31,165	31,165	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 182.46	\$ 165.71	
14	Overpayments (Adjs 7,8)	\$ 0	\$ (21,118)	
15	Medi-Cal Days (Adj )	25,519	25,519	
16	Medi-Cal Managed Care Days (Adj )		0	
<b>INTERMEDIATE CARE</b>				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
18	Total Patient Days (Adj )	0	0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj )	\$ 0	\$ 0	
<b>MENTALLY DISORDERED CARE</b>				
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	
<b>DEVELOPMENTALLY DISABLED CARE</b>				
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	
<b>SUBACUTE CARE</b>				
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:**  
MONTEREY PARK CONVALESCENT HOSPITAL

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

**Provider NPI:**  
1487750303

**OSHPD Facility No.:**  
206190546

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
<b>SUBACUTE CARE - PEDIATRIC</b>				
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	
<b>TRANSITIONAL INPATIENT CARE</b>				
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	
<b>HOSPICE INPATIENT CARE</b>				
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	
<b>OTHER ROUTINE SERVICES</b>				
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:  
MONTEREY PARK CONVALESCENT HOSPITAL

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

Provider NPI:  
1487750303

OSHPD Facility No.:  
206190546

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Svcs	Activities	Total
			155	160	
	<b>GENERAL SERVICES</b>				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 53,554	\$ 53,554		
160	Activities	73,479		\$ 73,479	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
	<b>ANCILLARY SERVICES</b>				
075	Patient Supplies	0	0	0	0
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	410,071	0	0	410,071
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	351,051	0	0	351,051
083	Speech Pathology	91,814	0	0	91,814
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
	<b>ROUTINE SERVICES</b>				
105	Skilled Nursing Care	2,384,638	53,554	73,479	2,511,671
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
	<b>NONREIMBURSABLE</b>				
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	<b>TOTAL</b>	<b>\$ 3,364,607</b>	<b>\$ 53,554</b>	<b>\$ 73,479</b>	<b>\$ 3,364,607</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
INDIRECT CARE LABOR

Provider Name:  
MONTEREY PARK CONVALESCENT HOSPITAL

Provider NPI:  
1487750303

OSHPD Facility Number:  
206190546

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
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 17,498	\$ 17,498										
010	Housekeeping	103,737	38	\$ 103,775									
060	Laundry and Linen	49,798	141	841	\$ 50,780								
065	Dietary	193,400	2,808	16,692	0	\$ 212,900							
155	Social Services	N/A	140	833	0	0	\$ 974						
160	Activities	N/A	476	2,828	0	0	0	\$ 3,304					
165	Administration	N/A	671	3,989	0	0	0	0		\$ 4,660	\$ 4,660		
166	Medical Records	56,036	453	2,694	0	0	0	0		59,183		\$ 59,183	
170	Inservice Education - Nursing	64,697	86	513	0	0	0	0	\$ 65,297				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies		79	469	0	0	0	0	0	548	19	235	\$ 802
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		318	1,890	0	0	0	0	0	2,208	376	4,781	7,365
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		255	1,518	0	0	0	0	0	1,774	322	4,083	6,178
083	Speech Pathology		61	365	0	0	0	0	0	426	84	1,065	1,575
085	Pharmacy		0	0	0	0	0	0	0	0	169	2,151	2,320
090	Laboratory		0	0	0	0	0	0	0	0	16	206	223
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	71	899	970
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
<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care		11,970	71,143	50,780	212,900	974	3,304	65,297	416,368	3,600	45,723	465,691 *
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 *
<b>NONREIMBURSABLE</b>													
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	3	39	42
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 485,166</b>	<b>\$ 17,498</b>	<b>\$ 103,775</b>	<b>\$ 50,780</b>	<b>\$ 212,900</b>	<b>\$ 974</b>	<b>\$ 3,304</b>	<b>\$ 65,297</b>	<b>\$ 421,323</b>	<b>\$ 4,660</b>	<b>\$ 59,183</b>	<b>\$ 485,166</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
OTHER - NONLABOR

Provider Name:  
MONTEREY PARK CONVALESCENT HOSPITAL

Provider NPI:  
1487750303

OSHPD Facility Number:  
206190546

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
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 125,866	\$ 125,866										
010	Housekeeping	25,189	270	\$ 25,459									
060	Laundry and Linen	13,858	1,018	206	\$ 15,082								
065	Dietary	158,186	20,202	4,095	0	\$ 182,483							
155	Social Services	0	1,009	204	0	0	\$ 1,213						
160	Activities	3,741	3,422	694	0	0	0	\$ 7,857					
165	Administration	N/A	4,827	979	0	0	0	0		\$ 5,806	\$ 5,806		
166	Medical Records	0	3,260	661	0	0	0	0		3,921		\$ 3,921	
170	Inservice Education - Nursing	0	621	126	0	0	0	0	\$ 747				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies	17,104	567	115	0	0	0	0	0	17,786	23	16	\$ 17,825
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	0	2,288	464	0	0	0	0	0	2,751	469	317	3,537
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	0	1,837	372	0	0	0	0	0	2,210	401	271	2,881
083	Speech Pathology	0	441	89	0	0	0	0	0	531	104	71	706
085	Pharmacy	191,450	0	0	0	0	0	0	0	191,450	211	142	191,803
090	Laboratory	18,371	0	0	0	0	0	0	0	18,371	20	14	18,405
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	80,068	0	0	0	0	0	0	0	80,068	88	60	80,216
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
<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care	312,740	86,102	17,454	15,082	182,483	1,213	7,857	747	623,678	4,486	3,029	631,193 *
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 *
<b>NONREIMBURSABLE</b>													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	3,492	0	0	0	0	0	0	0	3,492	4	3	3,498
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 950,065</b>	<b>\$ 125,866</b>	<b>\$ 25,459</b>	<b>\$ 15,082</b>	<b>\$ 182,483</b>	<b>\$ 1,213</b>	<b>\$ 7,857</b>	<b>\$ 747</b>	<b>\$ 940,338</b>	<b>\$ 5,806</b>	<b>\$ 3,921</b>	<b>\$ 950,065</b>

\* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
MONTEREY PARK CONVALESCENT HOSPITAL

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

Provider NPI:  
1487750303

OSHPD Facility Number:  
206190546

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital	Plant Ops	Hskpng	Laundry	Dietary	Soc Srvs	Activities
				Various	5	10	60	65	155	160
<b>GENERAL SERVICES</b>										
	Capital Related (excluding lines 40 & 45)	\$ 551,528	95%							
	Property Tax (line 40)	28,247	5%	\$ 579,775						
005	Plant Operations and Maintenance			4,283	\$ 4,283					
010	Housekeeping			1,235	9	\$ 1,245				
060	Laundry and Linen			4,653	35	10	\$ 4,698			
065	Dietary			92,367	687	200	0	\$ 93,255		
155	Social Services			4,612	34	10	0	0	\$ 4,656	
160	Activities			15,648	116	34	0	0	0	\$ 15,799
165	Administration			22,073	164	48	0	0	0	0
166	Medical Records			14,907	111	32	0	0	0	0
170	Inservice Education - Nursing			2,841	21	6	0	0	0	0
<b>ANCILLARY SERVICES</b>										
075	Patient Supplies			2,594	19	6	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			10,460	78	23	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			8,401	63	18	0	0	0	0
083	Speech Pathology			2,018	15	4	0	0	0	0
085	Pharmacy			0	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
<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care			393,682	2,930	853	4,698	93,255	4,656	15,799
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
<b>NONREIMBURSABLE</b>										
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
	<b>TOTAL</b>	<b>\$ 579,775</b>	<b>100%</b>	<b>\$ 579,775</b>	<b>\$ 4,283</b>	<b>\$ 1,245</b>	<b>\$ 4,698</b>	<b>\$ 93,255</b>	<b>\$ 4,656</b>	<b>\$ 15,799</b>

\* (To Schedule 1)

## ALLOCATION OF CAPITAL COSTS

Provider Name:  
MONTEREY PARK CONVALESCENT HOSPITAL

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

Provider NPI:  
1487750303

OSHPD Facility Number:  
206190546

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 95% Of Total	Property Tax 5% Of Total
	<b>GENERAL SERVICES</b>									
	Capital Related (excluding lines 40 & 45)	\$ 551,528	95%							
	Property Tax (line 40)	28,247	5%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 22,285	\$ 22,285				
166	Medical Records				15,050		\$ 15,050			
170	Inservice Education - Nursing			\$ 2,869						
	<b>ANCILLARY SERVICES</b>									
075	Patient Supplies			0	2,619	89	60	\$ 2,768	\$ 2,633	\$ 135
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	10,560	1,800	1,216	13,576	12,915	661
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	8,481	1,538	1,038	11,057	10,519	539
083	Speech Pathology			0	2,037	401	271	2,709	2,577	132
085	Pharmacy			0	0	810	547	1,357	1,291	66
090	Laboratory			0	0	78	52	130	124	6
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	339	229	567	540	28
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
	<b>ROUTINE SERVICES</b>									
105	Skilled Nursing Care			2,869	518,742	17,217	11,628	547,586	520,907	26,679
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
	<b>NONREIMBURSABLE</b>									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	0	15	10	25	24	1
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 579,775	100%	\$ 2,869	\$ 542,440	\$ 22,285	\$ 15,050	\$ 579,775	\$ 551,528	\$ 28,247

\* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:  
MONTEREY PARK CONVALESCENT HOSPITAL

Provider NPI:  
1487750303

OSHPD Facility Number:  
206190546

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. 63% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 3% of Total	Quality Assur. Fees 32% of Total	Caregiver Training 0% of Total
<b>GENERAL SERVICES</b>														
045	Property Insurance	\$ 4,577												
055	Interest - Other	248,853												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	571,204												
	Total Costs Allocable as Administration	824,634	63%											
167	CDPH Licensing Fees	20,851	2%											
168	Professional Liability Insurance	35,472	3%											
169	Quality Assurance Fees	423,904	32%											
174	Caregiver Training	0	0%											
	Total	1,304,861	100%						\$ 1,304,861					
<b>ANCILLARY SERVICES</b>														
075	Patient Supplies			\$ -	\$ 548	\$ 17,786	\$ 2,619	\$ 20,953	5,189	\$ 3,280	\$ 83	\$ 141	\$ 1,686	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			410,071	2,208	2,751	10,560	425,591	105,403	66,612	1,684	2,865	34,242	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			351,051	1,774	2,210	8,481	363,516	90,029	56,896	1,439	2,447	29,247	0
083	Speech Pathology			91,814	426	531	2,037	94,808	23,480	14,839	375	638	7,628	0
085	Pharmacy			0	0	191,450	0	191,450	47,415	29,965	758	1,289	15,403	0
090	Laboratory			0	0	18,371	0	18,371	4,550	2,875	73	124	1,478	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	80,068	0	80,068	19,830	12,532	317	539	6,442	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
<b>ROUTINE SERVICES</b>														
105	Skilled Nursing Care			2,511,671	416,368	623,678	518,742	4,070,459	1,008,100	637,090	16,109	27,405	327,497	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
<b>NONREIMBURSABLE</b>														
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	0	3,492	0	3,492	865	547	14	24	281	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	<b>SUBTOTAL</b>	\$ 1,304,861		\$ 3,364,607	\$ 421,323	\$ 940,338	\$ 542,440	\$ 5,268,708	\$ 1,304,861					
	Total Administrative Costs							\$ 1,304,861		\$ 824,634	\$ 20,851	\$ 35,472	\$ 423,904	\$ -
	Unit Cost Multiplier							0.24766245						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 63,843	\$ 9,727	\$ 37,335	\$ 110,905							
	<b>TOTAL FACILITY COSTS</b>							\$ 6,684,474						

\*(To Schedule 1)

## STATISTICS FOR COST ALLOCATION

Provider Name:  
MONTEREY PARK CONVALESCENT HOSPITAL

Provider NPI:  
1487750303

OSHPD Facility Number:  
206190546

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 Svcs (DIRECT EXP) 155 (Adj )	Activities (DIRECT EXP) 160 (Adj )	Inserv. Ed (DIRECT EXP) 170 (Adj )	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	<b>GENERAL SERVICES</b>										
005	Plant Operations and Maintenance	104									
010	Housekeeping	30	30								
060	Laundry and Linen	113	113	113							
065	Dietary	2,243	2,243	2,243							
155	Social Services	112	112	112							
160	Activities	380	380	380							
165	Administration	536	536	536							
166	Medical Records	362	362	362							
170	Inservice Education - Nursing	69	69	69							
	<b>ANCILLARY SERVICES</b>										
075	Patient Supplies	63	63	63						20,953	20,953
077	Specialized Support Surfaces									0	0
080	Physical Therapy	254	254	254						425,591	425,591
081	Respiratory Therapy									0	0
082	Occupational Therapy	204	204	204						363,516	363,516
083	Speech Pathology	49	49	49						94,808	94,808
085	Pharmacy									191,450	191,450
090	Laboratory									18,371	18,371
095	Home Health Services									0	0
100	Other Ancillary Services									80,068	80,068
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care	9,560	9,560	9,560	306,540	91,962	2,697,378	2,697,378	2,697,378	4,070,459	4,070,459
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
	<b>NONREIMBURSABLE</b>										
139	Residential Care									0	0
140	Beauty and Barber									3,492	3,492
145	Other Nonreimbursable									0	0
	<b>TOTAL STATISTICS</b>	14,079	13,975	13,945	306,540	91,962	2,697,378	2,697,378	2,697,378	5,268,708	5,268,708
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 53,554 0.019854095	\$ 73,479 0.027240898			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 17,498 1.25209302	\$ 103,775 7.44170404	\$ 50,780 0.16565668	\$ 212,900 2.31508870	\$ 974 0.00036098	\$ 3,304 0.00122476	\$ 65,297 0.02420754	\$ 4,660 0.00088444	\$ 59,183 0.01123296
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 125,866 9.00651163	\$ 25,459 1.82568629	\$ 15,082 0.04920088	\$ 182,483 1.98432635	\$ 1,213 0.00044977	\$ 7,857 0.00291292	\$ 747 0.00027709	\$ 5,806 0.00110199	\$ 3,921 0.00074425
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 579,775 41.18012643	\$ 4,283 0.30645676	\$ 1,245 0.08925045	\$ 4,698 0.01532612	\$ 93,255 1.01405575	\$ 4,656 0.00172630	\$ 15,799 0.00585710	\$ 2,869 0.00106353	\$ 22,285 0.00422962	\$ 15,050 0.00285657

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
MONTEREY PARK CONVALESCENT HOSPITAL

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

Provider NPI:  
1487750303

OSHPD Facility Number:  
206190546

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	\$ 0	(Sch 3)
005	.20-.39	Fringe Benefits	6200	0	0	0	(Sch 3)
005	.79	Agency Staff	6200	17,829	(331)	17,498	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	125,866	0	125,866	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 143,695	\$ (331)	\$ 143,364	
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	105,699	(1,962)	103,737	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	25,252	(63)	25,189	(Sch 4)
010		Housekeeping - Total	6300	\$ 130,951	\$ (2,025)	\$ 128,926	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 0	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	14,764	0	14,764	(Sch 5)
025		Depreciation: Equipment	7140	37,883	0	37,883	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	498,881	0	498,881	(Sch 5)
040		Property Taxes	7300	28,247	0	28,247	(Sch 5)
045		Property Insurance	7400	4,577	0	4,577	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	0	0	0	(Sch 6)
055		Interest - Other	7600	\$ 248,887	\$ (34)	\$ 248,853	(Sch 6)
057		<b>Subtotal 005 - 055</b>		\$ 1,107,885	\$ (2,390)	\$ 1,105,495	
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	50,740	(942)	49,798	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	13,936	(78)	13,858	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 64,676	\$ (1,020)	\$ 63,656	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 0	\$ 0	\$ 0	(Sch 3)
065	.20-.39	Fringe Benefits	6500	0	0	0	(Sch 3)
065	.79	Agency Staff	6500	196,923	(3,523)	193,400	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	282,715	(124,529)	158,186	(Sch 4)
065		Dietary - Total	6500	\$ 479,638	\$ (128,052)	\$ 351,586	
070		Provision for Bad Debts	7700	\$ 0	0	\$ 0	
		<b>Ancillary Services</b>					
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	17,104	0	17,104	(Sch 4)
075		Patient Supplies - Total	8100	\$ 17,104	\$ 0	\$ 17,104	
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:  
MONTEREY PARK CONVALESCENT HOSPITAL

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

Provider NPI:  
1487750303

OSHPD Facility Number:  
206190546

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	410,071	0	410,071	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	0	0	0	(Sch 4)
080		Physical Therapy - Total	8200	\$ 410,071	\$ 0	\$ 410,071	
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	351,051	0	351,051	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	0	0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 351,051	\$ 0	\$ 351,051	
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	91,814	0	91,814	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	0	0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 91,814	\$ 0	\$ 91,814	
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	191,450	0	191,450	(Sch 4)
085		Pharmacy - Total	8300	\$ 191,450	\$ 0	\$ 191,450	
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	18,371	0	18,371	(Sch 4)
090		Laboratory - Total	8400	\$ 18,371	\$ 0	\$ 18,371	
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	80,068	0	80,068	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 80,068	\$ 0	\$ 80,068	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
MONTEREY PARK CONVALESCENT HOSPITAL

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

Provider NPI:  
1487750303

OSHPD Facility Number:  
206190546

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		\$ 1,159,929	\$ 0	\$ 1,159,929	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,891,925	\$ (9,278)	\$ 1,882,647	(Sch 2)
105	.20-.39	Fringe Benefits	6110	540,647	(38,656)	501,991	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	327,700	(14,960)	312,740	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,760,272	\$ (62,894)	\$ 2,697,378	
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:  
MONTEREY PARK CONVALESCENT HOSPITAL

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

Provider NPI:  
1487750303

OSHPD Facility Number:  
206190546

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)
		<b>Other Nonreimbursable</b>				
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	3,492	0	3,492 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 3,492	\$ 0	\$ 3,492
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		<b>Subtotal 105 - 145</b>		\$ 2,763,764	\$ (62,894)	\$ 2,700,870
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 41,942	\$ 0	\$ 41,942 (Sch 2)
155	.20-.39	Fringe Benefits	6600	11,737	(125)	11,612 (Sch 2)
155	.49	Agency Staff	6600	0	0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	0	0	0 (Sch 4)
155		Social Services - Total	6600	\$ 53,679	\$ (125)	\$ 53,554

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
MONTEREY PARK CONVALESCENT HOSPITAL

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

Provider NPI:  
1487750303

OSHPD Facility Number:  
206190546

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	\$ 60,852	\$ 0	\$ 60,852	(Sch 2)
160	.20-.39	Fringe Benefits	6700	12,797	(170)	12,627	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	3,741	0	3,741	(Sch 4)
160		Activities - Total	6700	\$ 77,390	\$ (170)	\$ 77,220	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 115,116	\$ 9,278	\$ 124,394	(Sch 6)
165	.20-.39	Fringe Benefits	6900	23,068	100	23,168	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	773,429	(349,787)	423,642	(Sch 6)
165		Administration - Total	6900	\$ 911,613	\$ (340,409)	\$ 571,204	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 46,682	\$ 0	\$ 46,682	(Sch 3)
166	.20-.39	Fringe Benefits	6900	9,354	0	9,354	(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	\$ 56,036	\$ 0	\$ 56,036	
167		CDPH Licensing Fees	6900	\$ 20,851	\$ 0	\$ 20,851	(Sch 6)
168		Professional Liability Insurance	6900	\$ 35,472	\$ 0	\$ 35,472	(Sch 6)
169		Quality Assurance Fees	6900	\$ 423,904	\$ 0	\$ 423,904	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 53,207	\$ 0	\$ 53,207	(Sch 3)
170	.20-.39	Fringe Benefits	6800	11,640	(150)	11,490	(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	\$ 64,847	\$ (150)	\$ 64,697	
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	
		<b>Subtotal 155 - 174</b>		\$ 1,643,792	\$ (340,854)	\$ 1,302,938	
200		<b>Total</b>		\$ 7,219,684	\$ (535,210)	\$ 6,684,474	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 57,949	
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\* For informational purposes only, this amount is included in various cost centers above.

Provider Name:  
MONTEREY PARK CONVALESCENT HOSPITAL

Provider NPI:  
1487750303

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206190546  
Fiscal Period:  
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Line No.	Sub No.	Description	TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ	AUDIT ADJ
005	1	Plant Operations and Maintenance - Salaries and Wages	0							
005	2	Plant Operations and Maintenance - Fringe Benefits	0							
005	3	Plant Operations and Maintenance - Agency Staff	(331)			(331)				
005	4	Plant Operations and Maintenance - Other - Nonlabor	0							
010	1	Housekeeping - Salaries and Wages	0							
010	2	Housekeeping - Fringe Benefits	0							
010	3	Housekeeping - Agency Staff	(1,962)			(1,962)				
010	4	Housekeeping - Other - Nonlabor	(63)			(63)				
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	(34)			(34)				
060	1	Laundry and Linen - Salaries and Wages	0							
060	2	Laundry and Linen - Fringe Benefits	0							
060	3	Laundry and Linen - Agency Staff	(942)			(942)				
060	4	Laundry and Linen - Other - Nonlabor	(78)			(78)				
065	1	Dietary - Salaries and Wages	0							
065	2	Dietary - Fringe Benefits	0							
065	3	Dietary - Agency Staff	(3,523)			(3,523)				
065	4	Dietary - Other - Nonlabor	(124,529)			(124,529)				
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	0							
082	1	Occupational Therapy - Salaries and Wages	0							
082	2	Occupational Therapy - Fringe Benefits	0							
082	3	Occupational Therapy - Agency Staff	0							
082	4	Occupational Therapy - Other - Nonlabor	0							
083	1	Speech Pathology - Salaries and Wages	0							
083	2	Speech Pathology - Fringe Benefits	0							
083	3	Speech Pathology - Agency Staff	0							





Provider Name:  
MONTEREY PARK CONVALESCENT HOSPITAL

Provider NPI:  
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206190546

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

Line No.	Sub No.	Description	TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
174	3	Caregiver Training - Agency Staff	0								
174	4	Caregiver Training - Other - Nonlabor	0								
200		Total	<u>(\$535,210)</u> (To Sch 8)	<u>0</u>	<u>0</u>	<u>(133,465)</u>	<u>(362,744)</u>	<u>(39,001)</u>	<u>0</u>	<u>0</u>	<u>0</u>

Provider Name				Fiscal Period				Provider NPI		Adjustments
MONTEREY PARK CONVALESCENT HOSPITAL				JANUARY 1, 2011 THROUGH DECEMBER 31, 2011				1487750303		8
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<b>MEMORANDUM ADJUSTMENT</b>										
1	Not Reported			8	210		Total Facility Group Health Insurance To include group health insurance in the audit for informational purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$0	\$57,949	\$57,949

Provider Name							Fiscal Period	Provider NPI		Adjustments	
MONTEREY PARK CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1487750303		8	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<b>RECLASSIFICATIONS OF REPORTED COSTS</b>											
2	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	\$327,700	(\$12,957)	\$314,743 *	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	773,429	12,957	786,386 *	
							To reclassify payroll processing fees to the Administration cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8				
3	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages	\$1,891,925	(\$9,278)	\$1,882,647	
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	540,647	(254)	540,393 *	
	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	115,116	9,278	124,394	
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	23,068	254	23,322 *	
							To reclassify the patient supply clerk's salaries and benefits expense to the Administration cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Section 52000				

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments	
MONTEREY PARK CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1487750303		8	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Cost Report			Audit Report							
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<b><u>ADJUSTMENTS TO REPORTED COSTS</u></b>											
4	10.5	005	3	8A-1	005	3	Plant Operations and Maintenance - Agency Staff	\$17,829	(\$331)	\$17,498	
	10.5	010	3	8A-1	010	3	Housekeeping - Agency Staff	105,699	(1,962)	103,737	
	10.5	010	4	8A-1	010	4	Housekeeping - Other - Nonlabor	25,252	(63)	25,189	
	10.5	055	4	8A-1	055	4	Interest - Other	248,887	(34)	248,853	
	10.5	060	3	8A-1	060	3	Laundry and Linen - Agency Staff	50,740	(942)	49,798	
	10.5	060	4	8A-1	060	4	Laundry and Linen - Other - Nonlabor	13,936	(78)	13,858	
	10.5	065	3	8A-1	065	3	Dietary - Agency Staff	196,923	(3,523)	193,400	
	10.5	065	4	8A-1	065	4	Dietary - Other - Nonlabor	282,715	(124,529)	158,186	
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	* 314,743	(2,003)	312,740	
							To eliminate the profits from related party transactions. 42 CFR 413.17 / CMS Pub. 15-1, Sections 900 and 1005				
5	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$786,386	(\$362,744)	\$423,642	
							To reconcile the reported home office costs to agree with the Sun Mar Management Services Home Office Audit Report for fiscal period ending December 31, 2011. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304				
6	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	* \$540,393	(\$38,402)	\$501,991	
	10.5	155	2	8A-1	155	2	Social Services - Fringe Benefits	11,737	(125)	11,612	
	10.5	160	2	8A-1	160	2	Activities - Fringe Benefits	12,797	(170)	12,627	
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	* 23,322	(154)	23,168	
	10.5	170	2	8A-1	170	2	Inservice Education - Nursing - Fringe Benefits	11,640	(150)	11,490	
							To reconcile the reported workers compensation insurance to agree with the amount paid. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2162.2, 2162.5, 2162.9, 2300 and 2304				

Provider Name							Fiscal Period			Provider NPI		Adjustments
MONTEREY PARK CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1487750303		8
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
<b><u>ADJUSTMENTS TO OTHER MATTERS</u></b>												
7	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	\$7,472	\$7,472 *	
8	Not Reported			1	14		Overpayments To recover Medi-Cal overpayments because the Share of Cost was not properly deducted from the amount billed. 42 CFR 413.5 and 413.20 / CMS Pub. 15-1, Sections 2304 and 2409	*	\$7,472	\$13,646	\$21,118	

\*Balance carried forward from prior/to subsequent adjustments