

**REPORT
ON THE
RATE SETTING AUDIT**

**SOUTH PASADENA CONVALESCENT HOSPITAL
SOUTH PASADENA, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1699780064**

**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
Auditors: Alison Dowling and Diane Wu**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

July 22, 2013

Administrator
South Pasadena Convalescent Hospital
904 Mission Street
South Pasadena, CA 91030

SOUTH PASADENA CONVALESCENT HOSPITAL
NATIONAL PROVIDER IDENTIFIER (NPI) 1699780064
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. We also examined the facility's use of and Records of Noncovered Services deducted from patient share of cost. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code and was limited to a review of the cost report and accompanying financial statements, Medi-Cal payment data reports, prior fiscal period's Medi-Cal program audit report, and Medicare audit report for the current fiscal period, if applicable and available.

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, patient days, and use of share of cost 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 \$306,903, which resulted from Medi-Cal overpayments

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

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

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

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

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

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

United States Postal Service (USPS)

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

Courier (UPS, FedEx, etc.)

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

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

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:
SOUTH PASADENA CONVALESCENT HOSPITAL

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

Provider NPI:
1699780064

OSHPD Facility No.:
206190738

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	\$ 3,845,193	\$ 71.70
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 921,696	\$ 17.19
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 1,469,673	\$ 27.40
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 727,914	\$ 13.57
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 37,130	\$ 0.69
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 28,154	\$ 0.52
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 107,584	\$ 2.01
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 561,907	\$ 10.48
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 864,772	\$ 16.13
11	Cost of Routine Service/Audited Total Costs	\$ 8,847,661	\$ 8,564,022	\$ 159.69
12	Total Patient Days (Adj)	53,628	53,628	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 164.98	\$ 159.69	
14	Overpayments (Adjs 14-16)	\$ 0	\$ 306,903	
15	Medi-Cal Days (Adj 13)	34,141	33,862	
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:
SOUTH PASADENA CONVALESCENT HOSPITAL

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

Provider NPI:
1699780064

OSHPD Facility No.:
206190738

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:
SOUTH PASADENA CONVALESCENT HOSPITAL

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

Provider NPI:
1699780064

OSHPD Facility No.:
206190738

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Svcs	Activities	Total
			155	160	
	GENERAL SERVICES				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 153,056	\$ 153,056		
160	Activities	130,782		\$ 130,782	
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	807,790	0	0	807,790
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	644,761	0	0	644,761
083	Speech Pathology	12,565	0	0	12,565
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	3,561,355	153,056	130,782	3,845,193
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	\$ 5,310,309	\$ 153,056	\$ 130,782	\$ 5,310,309

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
SOUTH PASADENA CONVALESCENT HOSPITAL

Provider NPI:
1699780064

OSHPD Facility Number:
206190738

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 Srvs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 113,406	\$ 113,406										
010	Housekeeping	161,681	8,891	\$ 170,572									
060	Laundry and Linen	124,171	0	0	\$ 124,171								
065	Dietary	316,748	12,341	20,141	0	\$ 349,231							
155	Social Services	N/A	778	1,270	0	0	\$ 2,048						
160	Activities	N/A	1,056	1,723	0	0	0	\$ 2,779					
165	Administration	N/A	5,473	8,933	0	0	0	0		\$ 14,406	\$ 14,406		
166	Medical Records	167,751	1,395	2,276	0	0	0	0		171,422		\$ 171,422	
170	Inservice Education - Nursing	96,604	445	725	0	0	0	0	\$ 97,774				
ANCILLARY SERVICES													
075	Patient Supplies		833	1,360	0	0	0	0	0	2,194	78	931	\$ 3,203
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		3,406	5,559	0	0	0	0	0	8,965	1,428	16,993	27,387
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	1,056	12,562	13,618
083	Speech Pathology		0	0	0	0	0	0	0	0	21	245	265
085	Pharmacy		967	1,578	0	0	0	0	0	2,545	579	6,884	10,008
090	Laboratory		0	0	0	0	0	0	0	0	57	682	739
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	64	764	828
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		76,954	125,591	124,171	349,231	2,048	2,779	97,774	778,548	11,097	132,051	921,696 *
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		867	1,415	0	0	0	0	0	2,282	26	310	2,618
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 980,361	\$ 113,406	\$ 170,572	\$ 124,171	\$ 349,231	\$ 2,048	\$ 2,779	\$ 97,774	\$ 794,533	\$ 14,406	\$ 171,422	\$ 980,361

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
SOUTH PASADENA CONVALESCENT HOSPITAL

Provider NPI:
1699780064

OSHPD Facility Number:
206190738

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	\$ 495,952	\$ 495,952										
010	Housekeeping	40,268	38,881	\$ 79,149									
060	Laundry and Linen	20,479	0	0	\$ 20,479								
065	Dietary	367,508	53,972	9,346	0	\$ 430,826							
155	Social Services	14,400	3,402	589	0	0	\$ 18,391						
160	Activities	19,759	4,617	800	0	0	0	\$ 25,176					
165	Administration	N/A	23,936	4,145	0	0	0	0		\$ 28,081	\$ 28,081		
166	Medical Records	15,529	6,099	1,056	0	0	0	0		22,685		\$ 22,685	
170	Inservice Education - Nursing	0	1,944	337	0	0	0	0	\$ 2,281				
ANCILLARY SERVICES													
075	Patient Supplies	34,709	3,645	631	0	0	0	0	0	38,985	152	123	\$ 39,261
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	11,062	14,896	2,580	0	0	0	0	0	28,538	2,784	2,249	33,570
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	2,058	1,662	3,720
083	Speech Pathology	0	0	0	0	0	0	0	0	0	40	32	72
085	Pharmacy	338,208	4,228	732	0	0	0	0	0	343,169	1,128	911	345,207
090	Laboratory	34,983	0	0	0	0	0	0	0	34,983	112	90	35,185
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	39,191	0	0	0	0	0	0	0	39,191	125	101	39,417
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	538,598	336,540	58,277	20,479	430,826	18,391	25,176	2,281	1,430,567	21,632	17,475	1,469,673 *
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	2,355	3,791	656	0	0	0	0	0	6,802	51	41	6,894
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,973,001	\$ 495,952	\$ 79,149	\$ 20,479	\$ 430,826	\$ 18,391	\$ 25,176	\$ 2,281	\$ 1,922,235	\$ 28,081	\$ 22,685	\$ 1,973,001

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
SOUTH PASADENA CONVALESCENT HOSPITAL

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

Provider NPI:
1699780064

OSHPD Facility Number:
206190738

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)	\$ 785,408	95%							
	Property Tax (line 40)	40,063	5%	\$ 825,471						
005	Plant Operations and Maintenance			1,454	\$ 1,454					
010	Housekeeping			64,600	114	\$ 64,714				
060	Laundry and Linen			0	0	0	\$ -			
065	Dietary			89,673	158	7,642	0	\$ 97,473		
155	Social Services			5,653	10	482	0	0	\$ 6,144	
160	Activities			7,671	14	654	0	0	0	\$ 8,339
165	Administration			39,770	70	3,389	0	0	0	0
166	Medical Records			10,134	18	864	0	0	0	0
170	Inservice Education - Nursing			3,230	6	275	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			6,056	11	516	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			24,750	44	2,109	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			7,025	12	599	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
ROUTINE SERVICES										
105	Skilled Nursing Care			559,156	986	47,649	0	97,473	6,144	8,339
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			6,299	11	537	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 825,471	100%	\$ 825,471	\$ 1,454	\$ 64,714	\$ -	\$ 97,473	\$ 6,144	\$ 8,339

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
SOUTH PASADENA CONVALESCENT HOSPITAL

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

Provider NPI:
1699780064

OSHPD Facility Number:
206190738

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
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 785,408	95%							
	Property Tax (line 40)	40,063	5%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 43,229	\$ 43,229				
166	Medical Records				11,016		\$ 11,016			
170	Inservice Education - Nursing			\$ 3,511						
	ANCILLARY SERVICES									
075	Patient Supplies			0	6,583	235	60	\$ 6,878	\$ 6,544	\$ 334
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	26,903	4,285	1,092	32,280	30,713	1,567
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	3,168	807	3,975	3,782	193
083	Speech Pathology			0	0	62	16	77	74	4
085	Pharmacy			0	7,636	1,736	442	9,815	9,339	476
090	Laboratory			0	0	172	44	216	205	10
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	193	49	242	230	12
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			3,511	723,258	33,300	8,486	765,044	727,914	37,130
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	6,846	78	20	6,945	6,608	337
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 825,471	100%	\$ 3,511	\$ 771,227	\$ 43,229	\$ 11,016	\$ 825,471	\$ 785,408	\$ 40,063

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
SOUTH PASADENA CONVALESCENT HOSPITAL

Provider NPI:
1699780064

OSHPD Facility Number:
206190738

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. 55% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 7% of Total	Quality Assur. Fees 36% of Total	Caregiver Training 0% of Total
	GENERAL SERVICES													
045	Property Insurance	\$ 29,217												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,093,387												
	Total Costs Allocable as Administration	1,122,604	55%											
167	CDPH Licensing Fees	36,548	2%											
168	Professional Liability Insurance	139,660	7%											
169	Quality Assurance Fees	729,440	36%											
174	Caregiver Training	0	0%											
	Total	2,028,252	100%						\$ 2,028,252					
	ANCILLARY SERVICES													
075	Patient Supplies			\$ -	\$ 2,194	\$ 38,985	\$ 6,583	\$ 47,762	11,010	\$ 6,094	\$ 198	\$ 758	\$ 3,960	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			807,790	8,965	28,538	26,903	872,196	201,065	111,286	3,623	13,845	72,311	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			644,761	0	0	0	644,761	148,635	82,267	2,678	10,235	53,455	0
083	Speech Pathology			12,565	0	0	0	12,565	2,897	1,603	52	199	1,042	0
085	Pharmacy			0	2,545	343,169	7,636	353,350	81,457	45,085	1,468	5,609	29,295	0
090	Laboratory			0	0	34,983	0	34,983	8,065	4,464	145	555	2,900	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	39,191	0	39,191	9,035	5,001	163	622	3,249	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			3,845,193	778,548	1,430,567	723,258	6,777,566	1,562,416	864,772	28,154	107,584	561,907	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	2,282	6,802	6,846	15,930	3,672	2,033	66	253	1,321	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 2,028,252		\$ 5,310,309	\$ 794,533	\$ 1,922,235	\$ 771,227	\$ 8,798,304	\$ 2,028,252					
	Total Administrative Costs							\$ 2,028,252		\$ 1,122,604	\$ 36,548	\$ 139,660	\$ 729,440	\$ -
	Unit Cost Multiplier							0.23052761						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 185,828	\$ 50,766	\$ 54,244	\$ 290,838							
	TOTAL FACILITY COSTS							\$ 11,117,394						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
SOUTH PASADENA CONVALESCENT HOSPITAL

Provider NPI:
1699780064

OSHPD Facility Number:
206190738

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	36									
010	Housekeeping	1,600	1,600								
060	Laundry and Linen										
065	Dietary	2,221	2,221	2,221							
155	Social Services	140	140	140							
160	Activities	190	190	190							
165	Administration	985	985	985							
166	Medical Records	251	251	251							
170	Inservice Education - Nursing	80	80	80							
	ANCILLARY SERVICES										
075	Patient Supplies	150	150	150						47,762	47,762
077	Specialized Support Surfaces									0	0
080	Physical Therapy	613	613	613						872,196	872,196
081	Respiratory Therapy									0	0
082	Occupational Therapy									644,761	644,761
083	Speech Pathology									12,565	12,565
085	Pharmacy	174	174	174						353,350	353,350
090	Laboratory									34,983	34,983
095	Home Health Services									0	0
100	Other Ancillary Services									39,191	39,191
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	13,849	13,849	13,849	522,520	156,756	4,099,953	4,099,953	4,099,953	6,777,566	6,777,566
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	156	156	156						15,930	15,930
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	20,445	20,409	18,809	522,520	156,756	4,099,953	4,099,953	4,099,953	8,798,304	8,798,304
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 153,056 0.03733116	\$ 130,782 0.031898414			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 113,406 5.55666618	\$ 170,572 9.06861959	\$ 124,171 0.23763875	\$ 349,231 2.22786215	\$ 2,048 0.00049941	\$ 2,779 0.00067777	\$ 97,774 0.02384760	\$ 14,406 0.00163735	\$ 171,422 0.01948352
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 495,952 24.30065167	\$ 79,149 4.20804097	\$ 20,479 0.03919276	\$ 430,826 2.74838479	\$ 18,391 0.00448571	\$ 25,176 0.00614047	\$ 2,281 0.00055627	\$ 28,081 0.00319165	\$ 22,685 0.00257830
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 825,471 40.37520176	\$ 1,454 0.07121894	\$ 64,714 3.44060147	\$ - 0.00000000	\$ 97,473 0.62181401	\$ 6,144 0.00149860	\$ 8,339 0.00203381	\$ 3,511 0.00085634	\$ 43,229 0.00491330	\$ 11,016 0.00125202

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:

SOUTH PASADENA CONVALESCENT HOSPITAL

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1699780064

OSHPD Facility Number:

206190738

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	\$ 89,403	\$ 0	\$ 89,403	(Sch 3)
005	.20-.39	Fringe Benefits	6200	24,003	0	24,003	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	495,952	0	495,952	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 609,358	\$ 0	\$ 609,358	
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	201,404	(39,723)	161,681	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	961	39,307	40,268	(Sch 4)
010		Housekeeping - Total	6300	\$ 202,365	\$ (416)	\$ 201,949	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 1,800	\$ 0	\$ 1,800	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	13,293	0	13,293	(Sch 5)
025		Depreciation: Equipment	7140	8,167	0	8,167	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	20,564	0	20,564	(Sch 5)
035		Leases and Rentals	7200	741,584	0	741,584	(Sch 5)
040		Property Taxes	7300	69,760	(29,697)	40,063	(Sch 5)
045		Property Insurance	7400	0	29,217	29,217	(Sch 5)
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		\$ 1,666,891	\$ (896)	\$ 1,665,995	
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	134,299	(10,128)	124,171	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	10,658	9,821	20,479	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 144,957	\$ (307)	\$ 144,650	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 252,555	\$ 0	\$ 252,555	(Sch 3)
065	.20-.39	Fringe Benefits	6500	64,193	0	64,193	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	367,508	0	367,508	(Sch 4)
065		Dietary - Total	6500	\$ 684,256	\$ 0	\$ 684,256	
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	34,709	0	34,709	(Sch 4)
075		Patient Supplies - Total	8100	\$ 34,709	\$ 0	\$ 34,709	
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:

SOUTH PASADENA CONVALESCENT HOSPITAL

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1699780064

OSHPD Facility Number:

206190738

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	807,790	0	807,790	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	11,062	0	11,062	(Sch 4)
080		Physical Therapy - Total	8200	\$ 818,852	\$ 0	\$ 818,852	
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	644,761	0	644,761	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	0	0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 644,761	\$ 0	\$ 644,761	
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	12,565	0	12,565	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	0	0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 12,565	\$ 0	\$ 12,565	
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	338,208	0	338,208	(Sch 4)
085		Pharmacy - Total	8300	\$ 338,208	\$ 0	\$ 338,208	
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	34,983	0	34,983	(Sch 4)
090		Laboratory - Total	8400	\$ 34,983	\$ 0	\$ 34,983	
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	39,191	0	39,191	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 39,191	\$ 0	\$ 39,191	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:

SOUTH PASADENA CONVALESCENT HOSPITAL

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1699780064

OSHPD Facility Number:

206190738

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		\$ 1,923,269	\$ 0	\$ 1,923,269	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 2,899,792	\$ 0	\$ 2,899,792	(Sch 2)
105	.20-.39	Fringe Benefits	6110	663,621	(2,058)	661,563	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	536,540	2,058	538,598	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 4,099,953	\$ 0	\$ 4,099,953	
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:

SOUTH PASADENA CONVALESCENT HOSPITAL

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1699780064

OSHPD Facility Number:

206190738

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
139	.20-.39	Fringe Benefits	9100	0	0	0
139	.49	Agency Staff	9100	0	0	0
139	.40-.99	Other - Nonlabor	9100	0	0	0
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
						(Sch 2)
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$ 0	\$ 0	\$ 0
140	.20-.39	Fringe Benefits	8900	0	0	0
140	.49	Agency Staff	8900	0	0	0
140	.40-.99	Other - Nonlabor	8900	2,355	0	2,355
140		Beauty and Barber - Total	8900	\$ 2,355	\$ 0	\$ 2,355
						(Sch 2)
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0
145	.20-.39	Fringe Benefits	9100	0	0	0
145	.49	Agency Staff	9100	0	0	0
145	.40-.99	Other - Nonlabor	9100	0	0	0
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
						(Sch 2)
146		Subtotal 105 - 145		\$ 4,102,308	\$ 0	\$ 4,102,308
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 121,916	\$ 0	\$ 121,916
155	.20-.39	Fringe Benefits	6600	31,140	0	31,140
155	.49	Agency Staff	6600	0	0	0
155	.40-.99	Other - Nonlabor	6600	14,400	0	14,400
155		Social Services - Total	6600	\$ 167,456	\$ 0	\$ 167,456
						(Sch 2)

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:

SOUTH PASADENA CONVALESCENT HOSPITAL

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1699780064

OSHPD Facility Number:

206190738

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	\$ 103,655	\$ 0	\$ 103,655	(Sch 2)
160	.20-.39	Fringe Benefits	6700	27,127	0	27,127	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	19,759	0	19,759	(Sch 4)
160		Activities - Total	6700	\$ 150,541	\$ 0	\$ 150,541	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 587,867	\$ (124,303)	\$ 463,564	(Sch 6)
165	.20-.39	Fringe Benefits	6900	194,574	(72,037)	122,537	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	643,713	(136,427)	507,286	(Sch 6)
165		Administration - Total	6900	\$ 1,426,154	\$ (332,767)	\$ 1,093,387	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 138,886	\$ 0	\$ 138,886	(Sch 3)
166	.20-.39	Fringe Benefits	6900	28,865	0	28,865	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	15,529	0	15,529	(Sch 4)
166		Medical Records - Total	6900	\$ 183,280	\$ 0	\$ 183,280	
167		CDPH Licensing Fees	6900	\$ 36,548	\$ 0	\$ 36,548	(Sch 6)
168		Professional Liability Insurance	6900	\$ 165,774	\$ (26,114)	\$ 139,660	(Sch 6)
169		Quality Assurance Fees	6900	\$ 729,440	\$ 0	\$ 729,440	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 76,551	\$ 0	\$ 76,551	(Sch 3)
170	.20-.39	Fringe Benefits	6800	20,053	0	20,053	(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	\$ 96,604	\$ 0	\$ 96,604	
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		\$ 2,955,797	\$ (358,881)	\$ 2,596,916	
200		Total		\$ 11,477,478	\$ (360,084)	\$ 11,117,394	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 164,953	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name							Fiscal Period		Provider NPI		Adjustments
SOUTH PASADENA CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1699780064		16
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	N/A	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	\$164,953	\$164,953	

Provider Name							Fiscal Period	Provider NPI		Adjustments	
SOUTH PASADENA CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1699780064		16	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>RECLASSIFICATIONS OF REPORTED COSTS</u>											
2	10.5	040	4	8A-1	040	4	Property Taxes	\$69,760	(\$29,217)	\$40,543 *	
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	663,621	(2,058)	661,563	
	10.5	045	4	8A-1	045	4	Property Insurance	0	29,217	29,217	
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	536,540	2,058	538,598	
							To reclassify the reported expenses for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304				
3	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance	\$165,774	(\$25,024)	\$140,750 *	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	643,713	25,024	668,737 *	
							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	010	3	8A-1	010	3	Housekeeping - Agency Staff	\$201,404	(\$39,307)	\$162,097 *	
	10.5	060	3	8A-1	060	3	Laundry and Linen - Agency Staff	134,299	(9,821)	124,478 *	
	10.5	010	4	8A-1	010	4	Housekeeping - Other - Nonlabor	961	39,307	40,268	
	10.5	060	4	8A-1	060	4	Laundry and Linen - Other - Nonlabor	10,658	9,821	20,479	
							To reclassify the non labor portion of the contract labor expense for proper cost determination. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Section 52502(c)(1)				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments	
SOUTH PASADENA CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1699780064		16	
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>											
5	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To eliminate the prior year expense. 42 CFR 413.20, 413.24, and 413.50 CMS Pub. 15-1, Sections 2300, 2302.1, 2304, and 2306	*	\$668,737	(\$72,729)	\$596,008 *
6	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits To eliminate the reported employee benefits expense due to insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304		\$194,574	(\$39,179)	\$155,395 *
7	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance To adjust the liability insurance expense to agree with the invoices provided applicable to the fiscal year under audit. 42 CFR 413.20, 413.24, and 413.50 CMS Pub. 15-1, Sections 2300, 2302.1, 2304, and 2306	*	\$140,750	(\$1,090)	\$139,660
8	10.5	040	4	8A-1	040	4	Property Taxes To adjust the property tax expense to agree with the invoices provided applicable to the fiscal year under audit. 42 CFR 413.20, 413.24, and 413.50 CMS Pub. 15-1, Sections 2300, 2302.1, 2304, and 2306	*	\$40,543	(\$480)	\$40,063
9	10.5	010	3	8A-1	010	3	Housekeeping - Agency Staff	*	\$162,097	(\$416)	\$161,681
	10.5	060	3	8A-1	060	3	Laundry and Linen - Agency Staff To adjust the reported contract labor expense to agree with the applicable invoices. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	124,478	(307)	124,171

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments	
SOUTH PASADENA CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1699780064		16	
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>											
10	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To eliminate the reported legal expense due to insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	\$596,008	(\$78,722)	\$517,286 *
11	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages		\$587,867	(\$124,303)	\$463,564
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits To eliminate the Regional Manager's compensation since the provider did not file a home office cost report. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304	*	155,395	(32,858)	122,537
12	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To eliminate the management fees since the provider did not file a home office cost report. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304	*	\$517,286	(\$10,000)	\$507,286

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
SOUTH PASADENA CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1699780064		16
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>										
13	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	34,141	(279)	33,862

Provider Name							Fiscal Period			Provider NPI		Adjustments
SOUTH PASADENA CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1699780064		16
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 OTHER MATTERS</u>												
	Not Reported			1	14		Overpayments		\$0			
14							To recover overpayments for exceeding the allowable consecutive bedhold days. 42 CFR 433.139, 413.20 and 413.24 and 431.07 CMS Pub. 15-1, Section 2409 CCR, Title 22, Section 51458.1			\$1,718		
15							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			263,720		
16							To recover Medi-Cal overpayments because the Share of Cost was not properly deducted from the amount billed. 42 CFR 413.5 and 413.20 CMS Pub. 15-1, Sections 2300 and 2409 CCR, Title 22, Sections 50786 and 51458.1			<u>41,465</u> <u>\$306,903</u>	\$306,903	