REPORT
ON THE
RATE SETTING AUDIT

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

FISCAL PERIOD ENDED
SEPTEMBER 30, 2010

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

Section Chief: Maria Delgado
Audit Supervisor: Deborah Lee
Auditor: Min (Cherrie) Cheung

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

TOBY DOUGLAS
DIRECTOR

EDMUND G. BROWN JR.
GOVERNOR

March 28, 2012

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

PROVIDER: HYDE PARK CONVALESCENT HOSPITAL
NATIONAL PROVIDER IDENTIFIER: 1689733453
FISCAL PERIOD ENDED: SEPTEMBER 30, 2010

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 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 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 $8,261 which resulted from Medi-Cal overpayments

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

Financial Audits/Gardena/A & I, MS 2103, 19300 South Hamilton Avenue, Suite 280, Gardena, CA 90248
Telephone: (310) 516-4757 / FAX: (310) 217-6918
Internet Address: www.dhcs.ca.gov

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 Medi-Cal Benefits, Waiver Analysis and Rates 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 Appeals and Hearings
1029 J Street, Suite 200
Sacramento, CA 95814
(916) 322-5603

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

United States Postal Service (USPS)
Assistant Chief Counsel
Department of Health Care Services
Office of Legal Services
MS 0010
PO Box 997413
Sacramento, CA 95899

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

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

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

Original Signed By:

Maria Delgado, Chief
Audits Section—Gardena
Financial Audits Branch

Certified
Enclosures

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

STATE OF CALIFORNIA

SCHEDULE 1

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
HYDE PARK CONVALESCENT HOSPITAL

Fiscal Period:
OCTOBER 1, 2009 THROUGH SEPTEMBER 30, 2010

Provider NPI:
1689733453

OSHPD Facility No.:
206190402

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
	SKILLED NURSING CARE			
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	$ N/A	$ 1,336,555	$ 59.51
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	$ N/A	$ 483,263	$ 21.52
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	$ N/A	$ 278,453	$ 12.40
4	Cost of Capital Related (Sch. 5, Ln. 105)	$ N/A	$ 9,377	$ 0.42
5	Property Taxes (Sch. 5, Ln. 105)	$ N/A	$ 4,592	$ 0.20
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	$ N/A	$ 20,028	$ 0.89
7	Professional Liability Insurance (Sch. 6, Ln. 105)	$ N/A	$ 48,696	$ 2.17
8	Caregiver Training (Sch. 6, Ln. 105)	$ N/A	$ 0	$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	$ N/A	$ 254,386	$ 11.33
10	Cost of Administration (Sch. 6, Ln. 105)	$ N/A	$ 341,936	$ 15.23
11	Cost of Routine Service/Audited Total Costs	$ 2,880,280.00	$ 2,777,285.99	$ 123.67
12	Total Patient Days (Adj)	22,458	22,458	
13	Cost Per Patient Day (Cost Divided by Days)	$ 128.25	$ 123.67	
14	Overpayments (Adj 9,10)	$ 0	$ 8,261	
15	Medi-Cal Days (Adj 8)	21,803	21,337	
16	Medi-Cal Managed Care Days (Adj)		0	
	INTERMEDIATE CARE			
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
18	Total Patient Days (Adj)		0	
19	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
20	Overpayments (Adj)	$	$ 0	
	MENTALLY DISORDERED CARE			
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
22	Total Patient Days (Adj)		0	
23	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
24	Overpayments (Adj)	$	$ 0	
	DEVELOPMENTALLY DISABLED CARE			
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
26	Total Patient Days (Adj)		0	
27	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
28	Overpayments (Adj)	$	$ 0	
	SUBACUTE CARE			
29	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	$ N/A	$ 0	$ 0.00
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	$ N/A	$ 0	$ 0.00
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	$ N/A	$ 0	$ 0.00
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	$ N/A	$ 0	$ 0.00
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	$ N/A	$ 0	$ 0.00
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	$ N/A	$ 0	$ 0.00
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	$ N/A	$ 0	$ 0.00
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	$ N/A	$ 0	$ 0.00
37	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	$ N/A	$ 0	$ 0.00
38	Cost of Administration (Subacute Care Sch.1, Ln. 34)	$ N/A	$ 0	$ 0.00
39	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	$ 0	$ 0	$ 0.00
40	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
41	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
42	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	$ 0	$ 0	

STATE OF CALIFORNIA

SCHEDULE 1

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
HYDE PARK CONVALESCENT HOSPITAL

Fiscal Period:
OCTOBER 1, 2009 THROUGH SEPTEMBER 30, 2010

Provider NPI:
1689733453

OSHPD Facility No.:
206190402

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
	SUBACUTE CARE - PEDIATRIC			
43	Cost of Routine Service (Subacute Care - Pediatric, Sch. 1, Ln 3)	$ 0	$ 0	
44	Cost of Ancillary Service (Subacute Care - Pediatric, Sch. 1, Ln. 1 + Ln. 2)	$ 0	$ 0	
45	Total Cost of Subacute Care - Pediatric Service (Ln. 42 + Ln. 43)	$ 0	$ 0	
46	Total Patient Days (Subacute Care - Pediatric, Sch. 1, Ln. 5)	0	0	
47	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
48	Amount Due Provider (State) (Subacute Care - Pediatric, Sch. 1, Ln. 9)	$ 0	$ 0	
	TRANSITIONAL INPATIENT CARE			
49	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
50	Total Patient Days (Adj)		0	
51	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
52	Overpayments (Adj)	$	$ 0	
	HOSPICE INPATIENT CARE			
53	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
54	Total Patient Days (Adj)		0	
55	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
56	Overpayments (Adj)	$	$ 0	
	OTHER ROUTINE SERVICES			
57	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
58	Total Patient Days (Adj)		0	
59	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
60	Overpayments (Adj)	$	$ 0	

ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR

Provider Name:
HYDE PARK CONVALESCENT HOSPITAL

Fiscal Period:
OCTOBER 1, 2009 THROUGH SEPTEMBER 30, 2010

Provider NPI:
1689733453

OSHPD Facility No.:
206190402

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs 155	Activities 160	Total	
	GENERAL SERVICES					
005	Plant Operations and Maintenance					
010	Housekeeping					
060	Laundry and Linen					
065	Dietary					
155	Social Services	$ 48,837	$ 48,837			
160	Activities	47,719		$ 47,719		
165	Administration					
166	Medical Records					
170	Inservice Education - Nursing					
	ANCILLARY SERVICES					
075	Patient Supplies	0	0	0	0	
077	Specialized Support Surfaces	N/A	0	0	0	
080	Physical Therapy	0	0	0	0	
081	Respiratory Therapy	0	0	0	0	
082	Occupational Therapy	0	0	0	0	
083	Speech Pathology	0	0	0	0	
085	Pharmacy	0	0	0	0	
090	Laboratory	0	0	0	0	
095	Home Health Services	0	0	0	0	
100	Other Ancillary Services	0	0	0	0	
101	Subacute Care Ancillary Services	0	0	0	0	
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0	
	ROUTINE SERVICES					
105	Skilled Nursing Care	1,336,555	0	0	1,336,555	*
110	Intermediate Care	0	0	0	0	*
115	Mentally Disordered Care	0	0	0	0	*
120	Developmentally Disabled Care	0	0	0	0	*
125	Subacute Care	0	0	0	0	*
126	Subacute Care - Pediatric	0	0	0	0	*
128	Transitional Inpatient Care	0	0	0	0	*
130	Hospice Inpatient Care	0	0	0	0	*
135	Other Routine Services	0	0	0	0	*
	NONREIMBURSABLE					
139	Residential Care	0	0	0	0	
140	Beauty and Barber	0	0	0	0	
145	Other Nonreimbursable	0	0	0	0	
	TOTAL	$ 1,433,111	$ -	$ -	$ 1,336,555	

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name: HYDE PARK CONVALESCENT HOSPITAL
Provider NPI: 1689733453
OSHPD Facility Number: 206190402
Fiscal Period: OCTOBER 1, 2009 THROUGH SEPTEMBER 30, 2010

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	$ -	$ -											
010	Housekeeping	118,453	-	$ 118,453										
060	Laundry and Linen	110,698	0	2,679	$ 113,377									
065	Dietary	173,635	0	12,290	0	$ 185,925								
155	Social Services	N/A	0	551	0	0	$ 551							
160	Activities	N/A	0	551	0	0	0	$ 551						
165	Administration	N/A	0	2,552	0	0	0	0		$ 2,552	$ 2,552			
166	Medical Records	21,605	0	567	0	0	0	0		22,172		$ 22,172		
170	Inservice Education - Nursing	63,021	0	551	0	0	0	0	$ 63,572					
	ANCILLARY SERVICES													
075	Patient Supplies		0	630	0	0	0	0	0	630	8	66	$ 704	
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0	
080	Physical Therapy		0	1,182	0	0	0	0	0	1,182	32	275	1,488	
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	0	0	0	
083	Speech Pathology		0	0	0	0	0	0	0	0	12	100	112	
085	Pharmacy		0	473	0	0	0	0	0	473	27	237	737	
090	Laboratory		0	0	0	0	0	0	0	0	0	4	4	
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	0	0	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		0	96,426	113,377	185,925	0	0	63,572	459,300	2,474	21,490	483,263	*
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0	*
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0	*
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0	*
125	Subacute Care		0	0	0	0	0	0	0	0	0	0	0	*
126	Subacute Care - Pediatric		0	0	0	0	0	0	0	0	0	0	0	*
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0	*
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0	*
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0	*
	NONREIMBURSABLE													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0	
140	Beauty and Barber		0	0	0	0	0	0	0	0	0	0	0	
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0	
	TOTAL	$ 487,412	$ -	$ 118,453	$ 113,377	$ 185,925	$ -	$ -	$ 63,572	$ 461,584	$ 2,552	$ 22,172	$ 486,309	

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name: HYDE PARK CONVALESCENT HOSPITAL
Provider NPI: 1689733453
OSHPD Facility Number: 206190402
Fiscal Period: OCTOBER 1, 2009 THROUGH SEPTEMBER 30, 2010

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Srvs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	
	GENERAL SERVICES													
005	Plant Operations and Maintenance	$ 84,891	$ 84,891											
010	Housekeeping	9,288	539	$ 9,827										
060	Laundry and Linen	4,186	1,907	222	$ 6,316									
065	Dietary	101,335	8,752	1,020	0	$ 111,106								
155	Social Services	169	393	46	0	0	$ 607							
160	Activities	1,794	393	46	0	0	0	$ 2,232						
165	Administration	N/A	1,818	212	0	0	0	0		$ 2,029	$ 2,029			
166	Medical Records	7,438	404	47	0	0	0	0		7,889		$ 7,889		
170	Inservice Education - Nursing	0	393	46	0	0	0	0	$ 438					
	ANCILLARY SERVICES													
075	Patient Supplies	5,171	449	52	0	0	0	0	0	5,672	6	23	$ 5,702	
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0	
080	Physical Therapy	24,305	842	98	0	0	0	0	0	25,245	25	98	25,367	
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	0	0	0	
083	Speech Pathology	9,711	0	0	0	0	0	0	0	9,711	9	36	9,756	
085	Pharmacy	22,058	337	39	0	0	0	0	0	22,434	22	84	22,540	
090	Laboratory	382	0	0	0	0	0	0	0	382	0	1	384	
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0	
100	Other Ancillary Services	9	0	0	0	0	0	0	0	9	0	0	9	
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	74,314	68,667	7,999	6,316	111,106	0	0	438	268,840	1,967	7,646	278,453	*
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	0	0	0	0	0	0	0	0	0	0	0	0	
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0	
	TOTAL	$ 345,051	$ 84,891	$ 9,827	$ 6,316	$ 111,106	$ -	$ -	$ 438	$ 332,293	$ 2,029	$ 7,889	$ 342,211	

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
HYDE PARK CONVALESCENT HOSPITAL

Fiscal Period:
OCTOBER 1, 2009 THROUGH SEPTEMBER 30, 2010

Provider NPI:
1689733453

OSHPD Facility Number:
206190402

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital Various	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Srvs 155	Activities 160
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	$ 9,661	67%							
	Property Tax (line 40)	4,731	33%	$ 14,392						
005	Plant Operations and Maintenance			57	$ 57					
010	Housekeeping			91	0	$ 91				
060	Laundry and Linen			322	1	2	$ 325			
065	Dietary			1,478	6	9	0	$ 1,493		
155	Social Services			66	0	0	0	0	$ 67	
160	Activities			66	0	0	0	0	0	$ 67
165	Administration			307	1	2	0	0	0	0
166	Medical Records			68	0	0	0	0	0	0
170	Inservice Education - Nursing			66	0	0	0	0	0	0
	ANCILLARY SERVICES									
075	Patient Supplies			76	0	0	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			142	1	1	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	0	0	0	0	0
083	Speech Pathology			0	0	0	0	0	0	0
085	Pharmacy			57	0	0	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
	ROUTINE SERVICES									
105	Skilled Nursing Care			11,595	46	74	325	1,493	0	0
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
	NONREIMBURSABLE									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	0	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	$ 14,392	100%	$ 14,392	$ 57	$ 91	$ 325	$ 1,493	$ -	$ -

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
HYDE PARK CONVALESCENT HOSPITAL

Fiscal Period:
OCTOBER 1, 2009 THROUGH SEPTEMBER 30, 2010

Provider NPI:
1689733453

OSHPD Facility Number:
206190402

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	Capital Related 67% Of Total	Property Tax 33% Of Total	
	GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	$ 9,661	67%								
	Property Tax (line 40)	4,731	33%								
005	Plant Operations and Maintenance										
010	Housekeeping										
060	Laundry and Linen										
065	Dietary										
155	Social Services										
160	Activities										
165	Administration				$ 310	$ 310					
166	Medical Records				69		$ 69				
170	Inservice Education - Nursing			$ 67							
	ANCILLARY SERVICES										
075	Patient Supplies			0	77	1	0	$ 78	$ 52	$ 26	
077	Specialized Support Surfaces			0	0	0	0	0	0	0	
080	Physical Therapy			0	144	4	1	148	100	49	
081	Respiratory Therapy			0	0	0	0	0	0	0	
082	Occupational Therapy			0	0	0	0	0	0	0	
083	Speech Pathology			0	0	1	0	2	1	1	
085	Pharmacy			0	57	3	1	61	41	20	
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			67	13,601	301	67	13,969	9,377	4,592	*
110	Intermediate Care			0	0	0	0	0	0	0	*
115	Mentally Disordered Care			0	0	0	0	0	0	0	*
120	Developmentally Disabled Care			0	0	0	0	0	0	0	*
125	Subacute Care			0	0	0	0	0	0	0	*
126	Subacute Care - Pediatric			0	0	0	0	0	0	0	*
128	Transitional Inpatient Care			0	0	0	0	0	0	0	*
130	Hospice Inpatient Care			0	0	0	0	0	0	0	*
135	Other Routine Services			0	0	0	0	0	0	0	*
	NONREIMBURSABLE										
139	Residential Care			0	0	0	0	0	0	0	
140	Beauty and Barber			0	0	0	0	0	0	0	
145	Other Nonreimbursable			0	0	0	0	0	0	0	
	TOTAL	$ 14,392	100%	$ 67	$ 13,879	$ 310	$ 69	$ 14,258	$ 9,571	$ 4,687	

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name: HYDE PARK CONVALESCENT HOSPITAL
Provider NPI: 1689733453
OSHPD Facility Number: 206190402
Fiscal Period: OCTOBER 1, 2009 THROUGH SEPTEMBER 30, 2010

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. 51% of Total	DPH Licensing Fees 3% of Total	Professional Liability Ins. 7% of Total	Quality Assur. Fees 38% of Total	Caregiver Training 0% of Total
	GENERAL SERVICES													
045	Property Insurance	$ -												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits,													
	Agency Staff and Other - Nonlabor)	352,797												
	Total Costs Allocable as Administration	352,797	51%											
167	DPH Licensing Fees	20,664	3%											
168	Professional Liability Insurance	50,243	7%											
169	Quality Assurance Fees	262,466	38%											
174	Caregiver Training	0	0%											
	Total	686,170	100%						$ 686,170					
	ANCILLARY SERVICES													
075	Patient Supplies			$ -	$ 630	$ 5,672	$ 77	$ 6,379	2,041	$ 1,050	$ 61	$ 149	$ 781	$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			0	1,182	25,245	144	26,570	8,502	4,371	256	623	3,252	0
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	0	0	0
083	Speech Pathology			0	0	9,711	0	9,711	3,107	1,598	94	228	1,189	0
085	Pharmacy			0	473	22,434	57	22,964	7,348	3,778	221	538	2,811	0
090	Laboratory			0	0	382	0	382	122	63	4	9	47	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	9	0	9	3	1	0	0	1	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
	ROUTINE SERVICES													
105	Skilled Nursing Care			1,336,555	459,300	268,840	13,601	2,078,296	665,046	341,936	20,028	48,696	254,386	0 *
110	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care			0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care			0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care			0	0	0	0	0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric			0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care			0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0 *
	NONREIMBURSABLE													
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	0	0	0	0	0	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	$ 686,170		$ 1,336,555	$ 461,584	$ 332,293	$ 13,879	$ 2,144,311	$ 686,170					
	Total Administrative Costs							$ 686,170		$ 352,797	$ 20,664	$ 50,243	$ 262,466	$ -
	Unit Cost Multiplier							0.31999555						
	Accumulated Administration Costs (Sch 2 thru 5)				$ 24,725	$ 9,918	$ 379	$ 35,022						
	TOTAL FACILITY COSTS							$ 2,865,503						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name: HYDE PARK CONVALESCENT HOSPITAL
Provider NPI: 1689733453
OSHPD Facility Number: 206190402
Fiscal Period: OCTOBER 1, 2009 THROUGH SEPTEMBER 30, 2010

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS	Plant Ops (SQ FT) 5	Hskpng (SQ FT) 10	Laundry (LBS) 60	Dietary (MEALS) 65	Soc Srvs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	Inserv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL (ACCUM COST)
		(Adj)	(Adj 7)	(Adj 7)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)		
	GENERAL SERVICES										
005	Plant Operations and Maintenance	30									
010	Housekeeping	48	48								
060	Laundry and Linen	170	170	170							
065	Dietary	780	780	780							
155	Social Services	35	35	35							
160	Activities	35	35	35							
165	Administration	162	162	162							
166	Medical Records	36	36	36							
170	Inservice Education - Nursing	35	35	35							
	ANCILLARY SERVICES										
075	Patient Supplies	40	40	40						6,379	6,379
077	Specialized Support Surfaces									0	0
080	Physical Therapy	75	75	75						26,570	26,570
081	Respiratory Therapy									0	0
082	Occupational Therapy									0	0
083	Speech Pathology									9,711	9,711
085	Pharmacy	30	30	30						22,964	22,964
090	Laboratory									382	382
095	Home Health Services									0	0
100	Other Ancillary Services									9	9
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	6,120	6,120	6,120	58,391	67,374			1,410,869	2,078,296	2,078,296
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									0	0
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	7,596	7,566	7,518	58,391	67,374	0	0	1,410,869	2,144,311	2,144,311
	TOTAL DIRECT SALARIES COSTS - SCH. 2						$ 48,837	$ 47,719			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0	0			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		$ -	$ 118,453	$ 113,377	$ 185,925	$ 551	$ 551	$ 63,572	$ 2,552	$ 22,172
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		0.00000000	15.75591913	1.94167776	2.75959000	0.00000000	0.00000000	0.04505908	0.00119034	0.01034002
	TOTAL INDIRECT OTHER COSTS - SCH. 4		$ 84,891	$ 9,827	$ 6,316	$ 111,106	$ 607	$ 2,232	$ 438	$ 2,029	$ 7,889
	UNIT COST MULTIPLIER (INDIRECT OTHER)		11.22006344	1.30707144	0.10816073	1.64909557	0.00000000	0.00000000	0.00031077	0.00094641	0.00367903
	TOTAL CAPITAL COSTS - SCH. 5	$ 14,392	$ 57	$ 91	$ 325	$ 1,493	$ 67	$ 67	$ 67	$ 310	$ 69
	UNIT COST MULTIPLIER (CAPITAL COSTS)	1.89468141	0.00751262	0.01214489	0.00557342	0.02216262	0.00000000	0.00000000	0.00004749	0.00014463	0.00003214

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
HYDE PARK CONVALESCENT HOSPITAL

Fiscal Period:
OCTOBER 1, 2009 THROUGH SEPTEMBER 30, 2010

Provider NPI:
1689733453

OSHPD Facility Number:
206190402

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
005		Plant Operations and Maintenance					
005	.01-.19	Salaries and Wages	6200	$	$ 0	$ 0	(Sch 3)
005	.20-.39	Fringe Benefits	6200		0	0	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	84,891	0	84,891	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	$ 84,891	$ 0	$ 84,891	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	$	$ 0	$ 0	(Sch 3)
010	.20-.39	Fringe Benefits	6300		0	0	(Sch 3)
010	.79	Agency Staff	6300	147,725	(29,272)	118,453	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	5,767	3,521	9,288	(Sch 4)
010		Housekeeping - Total	6300	$ 153,492	$ (25,751)	$ 127,741	
015		Depreciation: Buildings and Improvements	7110 - 7120	$	$ 0	$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130		0	0	(Sch 5)
025		Depreciation: Equipment	7140		0	0	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	9,661	0	9,661	(Sch 5)
040		Property Taxes	7300	4,731	0	4,731	(Sch 5)
045		Property Insurance	7400		0	0	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	$	$ 0	$ 0	(Sch 6)
057		**Subtotal 005 - 055**		$ 252,775	$ (25,751)	$ 227,024	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	$	$ 0	$ 0	(Sch 3)
060	.20-.39	Fringe Benefits	6400		0	0	(Sch 3)
060	.79	Agency Staff	6400	88,310	22,388	110,698	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	1,839	2,347	4,186	(Sch 4)
060		Laundry and Linen - Total	6400	$ 90,149	$ 24,735	$ 114,884	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	$ 130,441	$ 0	$ 130,441	(Sch 3)
065	.20-.39	Fringe Benefits	6500	43,194	0	43,194	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	101,335	0	101,335	(Sch 4)
065		Dietary - Total	6500	$ 274,970	$ 0	$ 274,970	
070		Provision for Bad Debts	7700	$ 0	0	$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	$	$ 0	$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100		0	0	(Sch 2)
075	.79	Agency Staff	8100		0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	5,171	0	5,171	(Sch 4)
075		Patient Supplies - Total	8100	$ 5,171	$ 0	$ 5,171	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	$	$ 0	$ 0	N/A
077	.20-.39	Fringe Benefits	8150		0	0	N/A
077	.79	Agency Staff	8150		0	0	N/A
077	.40-.99	Other - Nonlabor	8150		0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	$ 0	$ 0	$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
HYDE PARK CONVALESCENT HOSPITAL

Fiscal Period:
OCTOBER 1, 2009 THROUGH SEPTEMBER 30, 2010

Provider NPI:
1689733453

OSHPD Facility Number:
206190402

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
080		Physical Therapy					
080	.01-.19	Salaries and Wages	8200	$	$ 0	$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200		0	0	(Sch 2)
080	.79	Agency Staff	8200		0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	24,305	0	24,305	(Sch 4)
080		Physical Therapy - Total	8200	$ 24,305	$ 0	$ 24,305	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	$	$ 0	$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220		0	0	(Sch 2)
081	.79	Agency Staff	8220		0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220		0	0	(Sch 4)
081		Respiratory Therapy - Total	8220	$ 0	$ 0	$ 0	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	$	$ 0	$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250		0	0	(Sch 2)
082	.79	Agency Staff	8250		0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250		0	0	(Sch 4)
082		Occupational Therapy - Total	8250	$ 0	$ 0	$ 0	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	$	$ 0	$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280		0	0	(Sch 2)
083	.79	Agency Staff	8280		0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	9,711	0	9,711	(Sch 4)
083		Speech Pathology - Total	8280	$ 9,711	$ 0	$ 9,711	
085		Pharmacy					
085	.01-.19	Salaries and Wages	8300	$	$ 0	$ 0	(Sch 2)
085	.20-.39	Fringe Benefits	8300		0	0	(Sch 2)
085	.79	Agency Staff	8300		0	0	(Sch 2)
085	.40-.99	Other - Nonlabor	8300	22,058	0	22,058	(Sch 4)
085		Pharmacy - Total	8300	$ 22,058	$ 0	$ 22,058	
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	$	$ 0	$ 0	(Sch 2)
090	.20-.39	Fringe Benefits	8400		0	0	(Sch 2)
090	.79	Agency Staff	8400		0	0	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	382	0	382	(Sch 4)
090		Laboratory - Total	8400	$ 382	$ 0	$ 382	
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	$	$ 0	$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800		0	0	(Sch 2)
095	.79	Agency Staff	8800		0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800		0	0	(Sch 4)
095		Home Health Services - Total	8800	$ 0	$ 0	$ 0	
100		Other Ancillary Services					
100	.01-.19	Salaries and Wages	8900	$	$ 0	$ 0	(Sch 2)
100	.20-.39	Fringe Benefits	8900		0	0	(Sch 2)
100	.79	Agency Staff	8900		0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	9	0	9	(Sch 4)
100		Other Ancillary Services - Total	8900	$ 9	$ 0	$ 9	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
HYDE PARK CONVALESCENT HOSPITAL

Fiscal Period:
OCTOBER 1, 2009 THROUGH SEPTEMBER 30, 2010

Provider NPI:
1689733453

OSHPD Facility Number:
206190402

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
101		Subacute Care Ancillary Services					
101	.01-.19	Salaries and Wages	8100-8900	$	$ 0	$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
101	.79	Agency Staff	8100-8900		0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
101		Subacute Care Ancillary Services - Total	8100-8900	$ 0	$ 0	$ 0	
102		Subacute Care - Pediatric Ancillary Services					
102	.01-.19	Salaries and Wages	8100-8900	$	$ 0	$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
102	.79	Agency Staff	8100-8900		0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	$ 0	$ 0	$ 0	
104		Subtotal 075 - 102		$ 61,636	$ 0	$ 61,636	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	$ 1,056,237	$ 0	$ 1,056,237	(Sch 2)
105	.20-.39	Fringe Benefits	6110	280,318	0	280,318	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	77,314	(3,000)	74,314	(Sch 4)
105		Skilled Nursing Care - Total	6110	$ 1,413,869	$ (3,000)	$ 1,410,869	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	$	$ 0	$ 0	
110	.20-.39	Fringe Benefits	6120		0	0	
110	.49	Agency Staff	6120		0	0	
110	.40-.99	Other - Nonlabor	6120		0	0	
110		Intermediate Care - Total	6120	$ 0	$ 0	$ 0	(Sch 2)
115		Mentally Disordered Care					
115	.01-.19	Salaries and Wages	6130	$	$ 0	$ 0	
115	.20-.39	Fringe Benefits	6130		0	0	
115	.49	Agency Staff	6130		0	0	
115	.40-.99	Other - Nonlabor	6130		0	0	
115		Mentally Disordered Care - Total	6130	$ 0	$ 0	$ 0	(Sch 2)
120		Developmentally Disabled Care					
120	.01-.19	Salaries and Wages	6140	$	$ 0	$ 0	
120	.20-.39	Fringe Benefits	6140		0	0	
120	.49	Agency Staff	6140		0	0	
120	.40-.99	Other - Nonlabor	6140		0	0	
120		Developmentally Disabled Care - Total	6140	$ 0	$ 0	$ 0	(Sch 2)
125		Subacute Care					
125	.01-.19	Salaries and Wages	6150	$	$ 0	$ 0	(Sch 2)
125	.20-.39	Fringe Benefits	6150		0	0	(Sch 2)
125	.49	Agency Staff	6150		0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150		0	0	(Sch 4)
125		Subacute Care - Total	6150	$ 0	$ 0	$ 0	
126		Subacute Care - Pediatric					
126	.01-.19	Salaries and Wages	6160	$	$ 0	$ 0	(Sch 2)
126	.20-.39	Fringe Benefits	6160		0	0	(Sch 2)
126	.49	Agency Staff	6160		0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160		0	0	(Sch 4)
126		Subacute Care - Pediatric - Total	6160	$ 0	$ 0	$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
HYDE PARK CONVALESCENT HOSPITAL

Fiscal Period:
OCTOBER 1, 2009 THROUGH SEPTEMBER 30, 2010

Provider NPI:
1689733453

OSHPD Facility Number:
206190402

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
128		Transitional Inpatient Care					
128	.01-.19	Salaries and Wages	6170	$	$ 0	$ 0	
128	.20-.39	Fringe Benefits	6170		0	0	
128	.49	Agency Staff	6170		0	0	
128	.40-.99	Other - Nonlabor	6170		0	0	
128		Transitional Inpatient Care - Total	6170	$ 0	$ 0	$ 0	(Sch 2)
130		Hospice Inpatient Care					
130	.01-.19	Salaries and Wages	6180	$	$ 0	$ 0	
130	.20-.39	Fringe Benefits	6180		0	0	
130	.49	Agency Staff	6180		0	0	
130	.40-.99	Other - Nonlabor	6180		0	0	
130		Hospice Inpatient Care - Total	6180	$ 0	$ 0	$ 0	(Sch 2)
135		Other Routine Services					
135	.01-.19	Salaries and Wages	6190	$	$ 0	$ 0	
135	.20-.39	Fringe Benefits	6190		0	0	
135	.49	Agency Staff	6190		0	0	
135	.40-.99	Other - Nonlabor	6190		0	0	
135		Other Routine Services - Total	6190	$ 0	$ 0	$ 0	(Sch 2)
		Other Nonreimbursable					
139		Residential Care					
139	.01-.19	Salaries and Wages	9100	$	$ 0	$ 0	(Sch 2)
139	.20-.39	Fringe Benefits	9100		0	0	(Sch 2)
139	.49	Agency Staff	9100		0	0	(Sch 2)
139	.40-.99	Other - Nonlabor	9100		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	(Sch 2)
140	.20-.39	Fringe Benefits	8900		0	0	(Sch 2)
140	.49	Agency Staff	8900		0	0	(Sch 2)
140	.40-.99	Other - Nonlabor	8900		0	0	(Sch 4)
140		Beauty and Barber - Total	8900	$ 0	$ 0	$ 0	
145		Other Nonreimbursable					
145	.01-.19	Salaries and Wages	9100	$	$ 0	$ 0	(Sch 2)
145	.20-.39	Fringe Benefits	9100		0	0	(Sch 2)
145	.49	Agency Staff	9100		0	0	(Sch 2)
145	.40-.99	Other - Nonlabor	9100		0	0	(Sch 4)
145		Other Nonreimbursable - Total	9100	$ 0	$ 0	$ 0	
146		**Subtotal 105 - 145**		$ 1,413,869	$ (3,000)	$ 1,410,869	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	$ 33,903	$ 0	$ 33,903	(Sch 2)
155	.20-.39	Fringe Benefits	6600	14,934	0	14,934	(Sch 2)
155	.49	Agency Staff	6600		0	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600	169	0	169	(Sch 4)
155		Social Services - Total	6600	$ 49,006	$ 0	$ 49,006	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
HYDE PARK CONVALESCENT HOSPITAL

Fiscal Period:
OCTOBER 1, 2009 THROUGH SEPTEMBER 30, 2010

Provider NPI:
1689733453

OSHPD Facility Number:
206190402

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
160		Activities					
160	.01-.19	Salaries and Wages	6700	$ 34,408	$ 0	$ 34,408	(Sch 2)
160	.20-.39	Fringe Benefits	6700	13,311	0	13,311	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	1,794	0	1,794	(Sch 4)
160		Activities - Total	6700	$ 49,513	$ 0	$ 49,513	
165		Administration					
165	.01-.19	Salaries and Wages	6900	$ 165,440	$ 0	$ 165,440	(Sch 6)
165	.20-.39	Fringe Benefits	6900	104,428	0	104,428	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	85,558	(2,629)	82,929	(Sch 6)
165		Administration - Total	6900	$ 355,426	$ (2,629)	$ 352,797	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	$ 18,943	$ 0	$ 18,943	(Sch 3)
166	.20-.39	Fringe Benefits	6900	2,662	0	2,662	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	3,798	3,640	7,438	(Sch 4)
166		Medical Records - Total	6900	$ 25,403	$ 3,640	$ 29,043	
167		CDPH Licensing Fees	6900	$ 20,664	$ 0	$ 20,664	(Sch 6)
168		Professional Liability Insurance	6900	$ 50,243	$ 0	$ 50,243	(Sch 6)
169		Quality Assurance Fees	6900	$ 262,466	$ 0	$ 262,466	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	$ 44,132	$ 0	$ 44,132	(Sch 3)
170	.20-.39	Fringe Benefits	6800	18,889	0	18,889	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800		0	0	(Sch 4)
170		Inservice Education - Nursing - Total	6800	$ 63,021	$ 0	$ 63,021	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	$	$ 0	$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900		0	0	(Sch 6)
174	.49	Agency Staff	6900		0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900		0	0	(Sch 6)
174		Caregiver Training - Total	6900	$ 0	$ 0	$ 0	
		Subtotal 155 - 174		$ 875,742	$ 1,011	$ 876,753	
200		**Total**		**$ 2,969,141**	**$ (3,005)**	**$ 2,966,136**	

Provider Name: HYDE PARK CONVALESCENT HOSPITAL

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Line No.	Sub No.		TOTAL ADJ (Page 1)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3,4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ	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	0								
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	(29,272)		(3,521)	(24,735)		(1,016)			
010	4	Housekeeping - Other - Nonlabor	3,521		3,521						
015	4	Depreciation: Buildings and Improvements	0								
020	4	Depreciation: Leasehold Improvements	0								
025	4	Depreciation: Equipment	0								
030	4	Depreciation and Amortization - Other	0								
035	4	Leases and Rentals	0								
040	4	Property Taxes	0								
045	4	Property Insurance	0								
050	4	Interest - Property, Plant, and Equipment	0								
055	4	Interest - Other	0								
060	1	Laundry and Linen - Salaries and Wages	0								
060	2	Laundry and Linen - Fringe Benefits	0								
060	3	Laundry and Linen - Agency Staff	22,388			22,388					
060	4	Laundry and Linen - Other - Nonlabor	2,347			2,347					
065	1	Dietary - Salaries and Wages	0								
065	2	Dietary - Fringe Benefits	0								
065	3	Dietary - Agency Staff	0								
065	4	Dietary - Other - Nonlabor	0								
070	4	Provision for Bad Debts	0								
075	1	Patient Supplies - Salaries and Wages	0								
075	2	Patient Supplies - Fringe Benefits	0								
075	3	Patient Supplies - Agency Staff	0								
075	4	Patient Supplies - Other - Nonlabor	0								
077	1	Specialized Support Surfaces - Salaries and Wages	0								
077	2	Specialized Support Surfaces - Fringe Benefits	0								
077	3	Specialized Support Surfaces - Agency Staff	0								
077	4	Specialized Support Surfaces - Other - Nonlabor	0								
080	1	Physical Therapy - Salaries and Wages	0								
080	2	Physical Therapy - Fringe Benefits	0								
080	3	Physical Therapy - Agency Staff	0								
080	4	Physical Therapy - Other - Nonlabor	0								
081	1	Respiratory Therapy - Salaries and Wages	0								
081	2	Respiratory Therapy - Fringe Benefits	0								
081	3	Respiratory Therapy - Agency Staff	0								
081	4	Respiratory Therapy - Other - Nonlabor	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								

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

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Line No.	Sub No.		TOTAL ADJ (Page 1)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3,4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
128	1	Transitional Inpatient Care - Salaries and Wages	0								
128	2	Transitional Inpatient Care - Fringe Benefits	0								
128	3	Transitional Inpatient Care - Agency Staff	0								
128	4	Transitional Inpatient Care - Other - Nonlabor	0								
130	1	Hospice Inpatient Care - Salaries and Wages	0								
130	2	Hospice Inpatient Care - Fringe Benefits	0								
130	3	Hospice Inpatient Care - Agency Staff	0								
130	4	Hospice Inpatient Care - Other - Nonlabor	0								
135	1	Other Routine Services - Salaries and Wages	0								
135	2	Other Routine Services - Fringe Benefits	0								
135	3	Other Routine Services - Agency Staff	0								
135	4	Other Routine Services - Other - Nonlabor	0								
139	1	Residential Care - Salaries and Wages	0								
139	2	Residential Care - Fringe Benefits	0								
139	3	Residential Care - Agency Staff	0								
139	4	Residential Care - Other - Nonlabor	0								
140	1	Beauty and Barber - Salaries and Wages	0								
140	2	Beauty and Barber - Fringe Benefits	0								
140	3	Beauty and Barber - Agency Staff	0								
140	4	Beauty and Barber - Other - Nonlabor	0								
145	1	Other Nonreimbursable - Salaries and Wages	0								
145	2	Other Nonreimbursable - Fringe Benefits	0								
145	3	Other Nonreimbursable - Agency Staff	0								
145	4	Other Nonreimbursable - Other - Nonlabor	0								
155	1	Social Services - Salaries and Wages	0								
155	2	Social Services - Fringe Benefits	0								
155	3	Social Services - Agency Staff	0								
155	4	Social Services - Other - Nonlabor	0								
160	1	Activities - Salaries and Wages	0								
160	2	Activities - Fringe Benefits	0								
160	3	Activities - Agency Staff	0								
160	4	Activities - Other - Nonlabor	0								
165	1	Administration - Salaries and Wages	0								
165	2	Administration - Fringe Benefits	0								
165	3	Administration - Agency Staff	0								
165	4	Administration - Other - Nonlabor	(2,629)	3,000			(5,629)				
166	1	Medical Records - Salaries and Wages	0								
166	2	Medical Records - Fringe Benefits	0								
166	3	Medical Records - Agency Staff	0								
166	4	Medical Records - Other - Nonlabor	3,640				3,640				
167	4	CDPH Licensing Fees	0								
168	4	Professional Liability Insurance	0								
169	4	Quality Assurance Fees	0								
170	1	Inservice Education - Nursing - Salaries and Wages	0								
170	2	Inservice Education - Nursing - Fringe Benefits	0								
170	3	Inservice Education - Nursing - Agency Staff	0								
170	4	Inservice Education - Nursing - Other - Nonlabor	0								
174	1	Caregiver Training - Salaries and Wages	0								
174	2	Caregiver Training - Fringe Benefits	0								

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Line No.	Sub No.		TOTAL ADJ (Page 1)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3,4	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	($3,005) (To Sch 8)	0	0	0	(1,989)	(1,016)	0	0	0

Provider Name	Fiscal Period	Provider NPI	Adjustments
HYDE PARK CONVALESCENT HOSPITAL	OCTOBER 1, 2009 THROUGH SEPTEMBER 30, 2010	1689733453	10

Report References										
	Cost Report			Audit Report						
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments		As Reported	Increase (Decrease)	As Adjusted	
							RECLASSIFICATIONS OF REPORTED COSTS					
1	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabo		$85,558	$3,000	$88,558	*
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabo		77,314	(3,000)	74,314	
							To reclassify medical director fees to Administration cost cente					
							42 CFR 483.75(i)(2), 413.20 and 413.24					
							CMS Pub. 15-1, Sections 2300 and 2304					
							CCR, Title 22, 52000(b)					
2	10.5	010	3	8A-1	010	3	Housekeeping - Agency Staf		$147,725	($3,521)	$144,204	*
	10.5	010	4	8A-1	010	4	Housekeeping - Other - Nonlabo		5,767	3,521	9,288	
							To reclassify the nonlabor portion of agency costs of housekeeping t					
							the appropriate cost center					
							42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304					
							CCR, Title 22, Section 52502(c)(1)					
3	10.5	010	3	8A-1	010	3	Housekeeping - Agency Staf	*	$144,204	($22,388)	$121,816	*
	10.5	060	3	8A-1	060	3	Laundry and Linen - Agency Staf		88,310	22,388	110,698	
4	10.5	010	3	8A-1	010	3	Housekeeping - Agency Staf	*	$121,816	($2,347)	$119,469	*
	10.5	060	4	8A-1	060	4	Laundry and Linen - Other - Nonlabo		1,839	2,347	4,186	
							To reclassify agency costs and supply costs of laundry and linen to th					
							appropriate cost center					
							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 adjustmen

Provider Name	Fiscal Period	Provider NPI	Adjustments
HYDE PARK CONVALESCENT HOSPITAL	OCTOBER 1, 2009 THROUGH SEPTEMBER 30, 2010	1689733453	10

Report References										
	Cost Report			Audit Report						
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments		As Reported	Increase (Decrease)	As Adjusted
							ADJUSTMENTS TO REPORTED COSTS				
5	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	$88,558	($5,629)	$82,929
	10.5	166	4	8A-1	166	4	Medical Records - Other - Nonlabor		3,798	3,640	7,438
							To reconcile the reported expenses to agree with the provider's trial balances and records. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304				
6	10.5	010	3	8A-1	010	3	Housekeeping - Agency Staff	*	$119,469	($1,016)	$118,453
							To reconcile the housekeeping agency costs to agree with the provider's invoices. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304				

*Balance carried forward from prior/to subsequent adjustments

Provider Name	Fiscal Period	Provider NPI	Adjustments
HYDE PARK CONVALESCENT HOSPITAL	OCTOBER 1, 2009 THROUGH SEPTEMBER 30, 2010	1689733453	10

Report References										
	Cost Report			Audit Report						
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
							ADJUSTMENT TO REPORTED STATISTICS			
7	10.7	155	2,3	7	155		Social Services (Square Feet)	0	35	35
	10.7	160	2,3	7	160		Activities	0	35	35
	10.7	165	2,3	7	165		Administration	0	162	162
	10.7	166	2,3	7	166		Medical Records	0	36	36
	10.7	170	2,3	7	170		Inservice Education - Nursing	0	35	35
	10.7	175	2	7	N/A		Total - Square Feet	7,263	303	7,566
	10.7	175	3	7	N/A		Total - Square Feet	7,215	303	7,518

To reconcile the provider's reported statistics on page 10.7 to provider's records.

42 CFR 413.20 and 413.50 / CMS Pub. 15-1, Sections 2300 and 2306

Provider Name	Fiscal Period	Provider NPI	Adjustments
HYDE PARK CONVALESCENT HOSPITAL	OCTOBER 1, 2009 THROUGH SEPTEMBER 30, 2010	1689733453	10

Report References										
	Cost Report			Audit Report						
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
							ADJUSTMENT TO REPORTED PATIENT DAYS			
8	4.1	5	2	1	15		Total Medi-Cal Patient Days	21,803	(466)	21,337
							To adjust reported Medi-Cal Nursing Facility days based on the following			
							Fiscal Intermediary Payment Data:			
							Service Period: October 1, 2009 through September 30, 2010			
							Payment Period: October 1, 2009 through June 30, 2011			
							Report Date: July 15, 2011			
							42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139			
							CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408			
							CCR, Title 22, Section 51541			

Provider Name	Fiscal Period	Provider NPI	Adjustments
HYDE PARK CONVALESCENT HOSPITAL	OCTOBER 1, 2009 THROUGH SEPTEMBER 30, 2010	1689733453	10

Report References										
	Cost Report			Audit Report						
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
							ADJUSTMENTS TO OTHER MATTERS			
9	10.5	020	4	8A-1	14		Credit Balances 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	$5,456	$5,456 *
10	10.5	020	4	8A-1	14		Credit Balances * 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	$5,456	$2,805	$8,261

*Balance carried forward from prior/to subsequent adjustments