

**APPEAL RECOMPUTATION  
OF THE  
AUDIT REPORT**

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

**FISCAL PERIOD ENDED  
DECEMBER 31, 2008**

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

**Section Chief: Daniel J. Giardinelli  
Audit Supervisor: Gertrude Lake  
Auditor: Jeannette Liu**



TOBY DOUGLAS  
DIRECTOR

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



EDMUND G. BROWN JR.  
GOVERNOR

October 31, 2012

**CERTIFIED MAIL NO. 7008 1830 0004 4211 2065**

Mark A. Johnson, Esq.  
Hooper, Lundy & Bookman, P.C.  
101 West Broadway, Suite 1200  
San Diego, CA 92101

In the Matter of:

**SOUTH PASADENA CONVALESCENT HOSPITAL  
NATIONAL PROVIDER IDENTIFIER (NPI) 1699780064  
FISCAL PERIOD ENDED DECEMBER 31, 2008  
APPEAL NUMBER NF11-1208-921C-MO**

Pursuant to the Office of Administrative Hearings and Appeals' Final Decision signed on October 3, 2012, the following revisions are made to the Medi-Cal audit report dated May 27, 2010.

**SUMMARY OF REVISIONS**

	<u>COST</u>	<u>COST PER DAY</u>
Audited Cost and Cost Per Day	\$ 7,700,987	\$ 141.34
Revision	<u>193,235</u>	<u>3.55</u>
Revised Cost and Cost Per Day	\$ <u>7,894,222</u>	\$ <u>144.89</u>

Enclosed are the revised schedules detailing the results of the recomputation.

If you have any questions in regards to this recomputation, please contact Gertrude Lake, Audit Supervisor at (818) 295-2620.

**Original Signed By**

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

Enclosure

cc: See Next Page

Mark A. Johnson  
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October 31, 2012

cc: Evie Correa, Chief  
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Assistant Chief Counsel  
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Administrator  
South Pasadena Convalescent Hospital  
904 Mission Street  
South Pasadena, CA 91030

## SUMMARY OF REVISED FACILITY COST PER PATIENT DAY

## Provider Name:

SOUTH PASADENA CONVALESCENT HOSPITAL

## Fiscal Period:

JANUARY 1, 2008 THROUGH DECEMBER 31, 2008

## Provider Number:

ZZT05931G

## Provider NPI:

1699780064

## OSHPD Facility No.:

206190738

Line No.	PROGRAM DESCRIPTION	AS AUDITED	AS REVISED	REVISED COST PER PATIENT DAY
<b>SKILLED NURSING CARE</b>				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ 4,106,958	\$ 4,106,958	\$ 75.38
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ 843,566	\$ 844,311	\$ 15.50
3	Cost of Direct and Indirect NonLabor - Other (Sch. 4, Ln. 105)	\$ 674,798	\$ 857,920	\$ 15.75
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ 605,119	\$ 605,333	\$ 11.11
5	Property Taxes (Sch. 5, Ln. 105)	\$ 34,169	\$ 34,181	\$ 0.63
6	Facility License Fees (Sch. 6, Ln. 105)	\$ 31,014	\$ 31,212	\$ 0.57
7	Liability Insurance (Sch. 6, Ln. 105)	\$ 128,405	\$ 129,222	\$ 2.37
8	Caregiver Training (Sch. 6, Ln. 105)	\$ 0	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ 367,042	\$ 369,378	\$ 6.78
10	Cost of Administration (Sch. 6, Ln. 105)	\$ 909,916	\$ 915,707	\$ 16.81
11	Cost of Routine Service/Audited Total Costs	\$ 7,700,987	\$ 7,894,222	\$ 144.89
12	Total Patient Days (Rev )	54,486	54,486	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 141.34	\$ 144.89	
14	Overpayments (Rev )	\$ 0	\$ 0	
<b>INTERMEDIATE CARE</b>				
15	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
16	Total Patient Days (Rev )	0	0	
17	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
18	Overpayments (Rev )	\$ 0	\$ 0	
<b>MENTALLY DISORDERED</b>				
19	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
20	Total Patient Days (Rev )	0	0	
21	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
22	Overpayments (Rev )	\$ 0	\$ 0	
<b>DEVELOPMENTALLY DISABLED</b>				
23	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
24	Total Patient Days (Rev )	0	0	
25	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
26	Overpayments (Rev )	\$ 0	\$ 0	
<b>ADULT SUBACUTE</b>				
27	Cost of Direct Care - Labor (Adult Subacute Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00
28	Cost of Indirect Care - Labor (Adult Subacute Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
29	Cost of Direct and Indirect NonLabor - Other (Adult SA Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
30	Cost of Capital Related (Adult Subacute Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
31	Property Taxes (Adult Subacute Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00
32	Facility License Fees (Adult Subacute Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
33	Liability Insurance (Adult Subacute Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00
34	Caregiver Training (Adult Subacute Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
35	Quality Assurance Fees (Adult Subacute Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
36	Cost of Administration (Adult Subacute Sch., Ln. 34)	\$ N/A	\$ 0	\$ 0.00
37	Total Cost of Subacute Service (Adult Subacute Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
38	Total Patient Days (Adult Subacute Sch. 1, Ln. 36)	0	0	
39	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
40	Overpayments (Adult Subacute Sch. 1, Ln. 38 + Ln. 39)	\$ 0	\$ 0	

## SUMMARY OF REVISED FACILITY COST PER PATIENT DAY

**Provider Name:**  
SOUTH PASADENA CONVALESCENT HOSPITAL

**Fiscal Period:**  
JANUARY 1, 2008 THROUGH DECEMBER 31, 2008

**Provider Number:**  
ZZT05931G

**Provider NPI:**  
1699780064

**OSHPD Facility No.:**  
206190738

Line No.	PROGRAM DESCRIPTION	AS AUDITED	AS REVISED	REVISED COST PER PATIENT DAY
<b>PEDIATRIC SUBACUTE</b>				
41	Cost of Routine Service (Ped-SA, Sch. 1, Ln 3)	\$ 0	\$ 0	
42	Cost of Ancillary Service (Ped-SA, Sch. 1, Ln. 1 + Ln. 2)	\$ 0	\$ 0	
43	Total Cost of Pediatric Subacute Service (Ln. 42 + Ln. 43)	\$ 0	\$ 0	
44	Total Patient Days (Ped-SA, Sch. 1, Ln. 5)	0	0	
45	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
46	Overpayments (Ped-SA, Sch. 1, Ln. 7 + Ln. 8)	\$ 0	\$ 0	
<b>HOSPICE INPATIENT CARE</b>				
47	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
48	Total Patient Days (Rev )	0	0	
49	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
50	Overpayments (Rev )	\$ 0	\$ 0	
<b>OTHER ROUTINE SERVICES</b>				
51	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
52	Total Patient Days (Rev )	0	0	
53	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
54	Overpayments (Rev )	\$ 0	\$ 0	

ALLOCATION OF GENERAL SERVICES - LABOR  
(DIRECT CARE)

Provider Name:  
SOUTH PASADENA CONVALESCENT HOSPITAL

Fiscal Period:  
JANUARY 1, 2008 THROUGH DECEMBER 31, 2008

Provider Number:  
ZZT05931G

Provider NPI:  
1699780064

OSHPD Facility No.:  
206190738

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Svcs	Activities	Total
			155	160	
<b>GENERAL SERVICES</b>					
5.00	Plant Operations and Maintenance				
10.00	Housekeeping				
60.00	Laundry and Linen				
65.00	Dietary				
155.00	Social Services (Salaries, Fringe Benefits, & Agency Labor)	\$ 150,855	\$ 150,855		
160.00	Activities (Salaries, Fringe Benefits, & Agency Labor)	123,591		\$ 123,591	
165.00	Administration				
165.00	Medical Records				
170.00	Inservice Education - Nursing				
<b>ANCILLARY SERVICES</b>					
75.00	Patient Supplies	32,914	0	0	\$ 32,914
77.00	Specialized Support Surfaces	N/A	0	0	0
80.00	Physical Therapy	682,283	0	0	682,283
81.00	Respiratory Therapy	0	0	0	0
82.00	Occupational Therapy	537,816	0	0	537,816
83.00	Speech Pathology	17,880	0	0	17,880
85.00	Pharmacy	288,476	0	0	288,476
90.00	Laboratory	26,302	0	0	26,302
95.00	Home Health Services	0	0	0	0
100.00	Other Ancillary Services	26,017	0	0	26,017
100.06	Subacute Ancillary Services	0	0	0	0
100.12	Subacute Pediatrics Ancillary Services	0	0	0	0
<b>ROUTINE SERVICES</b>					
105.00	Skilled Nursing Care	3,832,512	150,855	123,591	4,106,958 *
110.00	Intermediate Care	0	0	0	0 *
115.00	Mentally Disordered	0	0	0	0 *
120.00	Developmentally Disabled	0	0	0	0 *
125.00	Subacute Care	0	0	0	0 *
126.00	Subacute Care - Pediatrics	0	0	0	0 *
130.00	Hospice Inpatient Care	0	0	0	0 *
135.00	Other Routine Services	0	0	0	0 *
<b>NONREIMBURSABLE</b>					
136.00	Residential Care	0	0	0	0
140.00	Beauty and Barber	4,133	0	0	4,133
145.00	Other Nonreimbursable	0	0	0	0
	<b>TOTAL</b>	<b>\$ 5,722,779</b>	<b>\$ 150,855</b>	<b>\$ 123,591</b>	<b>\$ 5,722,779</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES - LABOR  
(INDIRECT CARE)

Provider Name:  
SOUTH PASADENA CONVALESCENT HOSPITAL

Provider Number:  
ZZT05931G

Provider NPI:  
1699780064

OSHPD Facility Number:  
206190738

Fiscal Period:  
JANUARY 1, 2008 THROUGH DECEMBER 31, 2008

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	In-serv. Ed 170	Accumulated Costs	Admin 165	Medical Records 165	Total
<b>GENERAL SERVICES</b>													
5.00	Plant Operations and Maintenance	\$ 56,132	\$ 56,132										
10.00	Housekeeping	182,210	4,401	\$ 186,611									
60.00	Laundry and Linen	112,371	0	0	\$ 112,371								
65.00	Dietary	301,905	6,109	22,035	0	\$ 330,049							
155.00	Social Services	N/A	385	1,389	0	0	\$ 1,774						
160.00	Activities	N/A	523	1,885	0	0	0	\$ 2,408					
165.00	Administration	N/A	2,709	9,773	0	0	0	0		\$ 12,482	\$ 12,482		
165.00	Medical Records	133,897	690	2,490	0	0	0	0		137,078		\$ 137,078	
170.00	Inservice Education - Nursing	103,300	220	794	0	0	0	0	\$ 104,314				
<b>ANCILLARY SERVICES</b>													
75.00	Patient Supplies		413	1,488	0	0	0	0	0	1,901	66	725	\$ 2,691
77.00	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
80.00	Physical Therapy		1,686	6,082	0	0	0	0	0	7,768	1,130	12,409	21,306
81.00	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
82.00	Occupational Therapy		0	0	0	0	0	0	0	0	845	9,276	10,120
83.00	Speech Pathology		0	0	0	0	0	0	0	0	28	308	336
85.00	Pharmacy		479	1,726	0	0	0	0	0	2,205	470	5,157	7,832
90.00	Laboratory		0	0	0	0	0	0	0	0	41	454	495
95.00	Home Health Services		0	0	0	0	0	0	0	0	0	0	0
100.00	Other Ancillary Services		0	0	0	0	0	0	0	0	41	449	490
100.06	Subacute Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
100.12	Subacute Pediatrics Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
<b>ROUTINE SERVICES</b>													
105.00	Skilled Nursing Care		38,090	137,401	112,371	330,049	1,774	2,408	104,314	726,406	9,840	108,066	844,311 *
110.00	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115.00	Mentally Disordered		0	0	0	0	0	0	0	0	0	0	0 *
120.00	Developmentally Disabled		0	0	0	0	0	0	0	0	0	0	0 *
125.00	Subacute Care		0	0	0	0	0	0	0	0	0	0	0 *
126.00	Subacute Care - Pediatrics		0	0	0	0	0	0	0	0	0	0	0 *
130.00	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135.00	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
<b>NONREIMBURSABLE</b>													
136.00	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140.00	Beauty and Barber		429	1,548	0	0	0	0	0	1,977	21	235	2,233
145.00	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 889,815</b>	<b>\$ 56,132</b>	<b>\$ 186,611</b>	<b>\$ 112,371</b>	<b>\$ 330,049</b>	<b>\$ 1,774</b>	<b>\$ 2,408</b>	<b>\$ 104,314</b>	<b>\$ 740,256</b>	<b>\$ 12,482</b>	<b>\$ 137,078</b>	<b>\$ 889,815</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES - OTHER NONLABOR  
(DIRECT AND INDIRECT CARE)

Provider Name:  
SOUTH PASADENA CONVALESCENT HOSPITAL

Provider Number:  
ZZT05931G

Provider Number:  
1699780064

OSHPD Facility Number:  
206190738

Fiscal Period:  
JANUARY 1, 2008 THROUGH DECEMBER 31, 2008

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	In-serv. Ed 170	Accumulated Costs	Admin 165	Medical Records 165	Total
<b>GENERAL SERVICES</b>													
5.00	Plant Operations and Maintenance	\$ 205,562	\$ 205,562										
10.00	Housekeeping	8,586	16,115	\$ 24,701									
60.00	Laundry and Linen	13,453	0	0	\$ 13,453								
65.00	Dietary	331,831	22,370	2,917	0	\$ 357,118							
155.00	Social Services	22,710	1,410	184	0	0	\$ 24,304						
160.00	Activities	28,260	1,914	250	0	0	0	\$ 30,423					
165.00	Administration	N/A	9,921	1,294	0	0	0	0		\$ 11,215	\$ 11,215		
165.00	Medical Records	23,000	2,528	330	0	0	0	0		25,858		\$ 25,858	
170.00	Inservice Education - Nursing	0	806	105	0	0	0	0	\$ 911				
<b>ANCILLARY SERVICES</b>													
75.00	Patient Supplies	0	1,511	197	0	0	0	0	0	1,708	59	137	\$ 1,904
77.00	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
80.00	Physical Therapy	0	6,174	805	0	0	0	0	0	6,979	1,015	2,341	10,335
81.00	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
82.00	Occupational Therapy	0	0	0	0	0	0	0	0	0	759	1,750	2,509
83.00	Speech Pathology	0	0	0	0	0	0	0	0	0	25	58	83
85.00	Pharmacy	0	1,753	229	0	0	0	0	0	1,981	422	973	3,376
90.00	Laboratory	0	0	0	0	0	0	0	0	0	37	86	123
95.00	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100.00	Other Ancillary Services	0	0	0	0	0	0	0	0	0	37	85	121
100.06	Subacute Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
100.12	Subacute Pediatrics Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
<b>ROUTINE SERVICES</b>													
105.00	Skilled Nursing Care	244,808	139,489	18,188	13,453	357,118	24,304	30,423	911	828,693	8,841	20,385	857,920
110.00	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0
115.00	Mentally Disordered		0	0	0	0	0	0	0	0	0	0	0
120.00	Developmentally Disabled		0	0	0	0	0	0	0	0	0	0	0
125.00	Subacute Care	0	0	0	0	0	0	0	0	0	0	0	0
126.00	Subacute Care - Pediatrics		0	0	0	0	0	0	0	0	0	0	0
130.00	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0
135.00	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0
<b>NONREIMBURSABLE</b>													
136.00	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140.00	Beauty and Barber		1,571	205	0	0	0	0	0	1,776	19	44	1,840
145.00	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 878,210</b>	<b>\$ 205,562</b>	<b>\$ 24,701</b>	<b>\$ 13,453</b>	<b>\$ 357,118</b>	<b>\$ 24,304</b>	<b>\$ 30,423</b>	<b>\$ 911</b>	<b>\$ 841,138</b>	<b>\$ 11,215</b>	<b>\$ 25,858</b>	<b>\$ 878,210</b>

\* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
SOUTH PASADENA CONVALESCENT HOSPITAL

Fiscal Period:  
JANUARY 1, 2008 THROUGH DECEMBER 31, 2008

Provider Number:  
ZZT05931G

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 Svcs	Activities
				Various	5	10	60	65	155	160
<b>GENERAL SERVICES</b>										
	Capital Related (excluding lines 40 & 45)	\$ 652,311	95%							
	Property Tax (line 40)	36,834	5%	\$ 689,145						
5.00	Plant Operations and Maintenance			1,213	\$ 1,213					
10.00	Housekeeping			53,932	95	\$ 54,027				
60.00	Laundry and Linen			0	0	0	\$ -			
65.00	Dietary			74,864	132	6,380	0	\$ 81,375		
155.00	Social Services			4,719	8	402	0	0	\$ 5,129	
160.00	Activities			6,404	11	546	0	0	0	\$ 6,961
165.00	Administration			33,202	59	2,829	0	0	0	0
165.00	Medical Records			8,461	15	721	0	0	0	0
170.00	Inservice Education - Nursing			2,697	5	230	0	0	0	0
<b>ANCILLARY SERVICES</b>										
75.00	Patient Supplies			5,056	9	431	0	0	0	0
77.00	Specialized Support Surfaces			0	0	0	0	0	0	0
80.00	Physical Therapy			20,663	36	1,761	0	0	0	0
81.00	Respiratory Therapy			0	0	0	0	0	0	0
82.00	Occupational Therapy			0	0	0	0	0	0	0
83.00	Speech Pathology			0	0	0	0	0	0	0
85.00	Pharmacy			5,865	10	500	0	0	0	0
90.00	Laboratory			0	0	0	0	0	0	0
95.00	Home Health Services			0	0	0	0	0	0	0
100.00	Other Ancillary Services			0	0	0	0	0	0	0
100.06	Subacute Ancillary Services			0	0	0	0	0	0	0
100.12	Subacute Pediatrics Ancillary Services			0	0	0	0	0	0	0
<b>ROUTINE SERVICES</b>										
105.00	Skilled Nursing Care			466,812	823	39,780	0	81,375	5,129	6,961
110.00	Intermediate Care			0	0	0	0	0	0	0
115.00	Mentally Disordered			0	0	0	0	0	0	0
120.00	Developmentally Disabled			0	0	0	0	0	0	0
125.00	Subacute Care			0	0	0	0	0	0	0
126.00	Subacute Care - Pediatrics			0	0	0	0	0	0	0
130.00	Hospice Inpatient Care			0	0	0	0	0	0	0
135.00	Other Routine Services			0	0	0	0	0	0	0
<b>NONREIMBURSABLE</b>										
136.00	Residential Care			0	0	0	0	0	0	0
140.00	Beauty and Barber			5,258	9	448	0	0	0	0
145.00	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 689,145</b>	<b>100%</b>	<b>\$ 689,145</b>	<b>\$ 1,213</b>	<b>\$ 54,027</b>	<b>\$ -</b>	<b>\$ 81,375</b>	<b>\$ 5,129</b>	<b>\$ 6,961</b>

\* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
SOUTH PASADENA CONVALESCENT HOSPITAL

Fiscal Period:  
JANUARY 1, 2008 THROUGH DECEMBER 31, 2008

Provider Number:  
ZZT05931G

Provider NPI:  
1699780064

OSHPD Facility Number:  
206190738

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	In-serv. Ed 170	Accumulated Costs	Admin 165	Medical Records 165	Total	Capital Related 95% Of Total	Property Tax 5% Of Total
<b>GENERAL SERVICES</b>										
	Capital Related (excluding lines 40 & 45)	\$ 652,311	95%							
	Property Tax (line 40)	36,834	5%							
5.00	Plant Operations and Maintenance									
10.00	Housekeeping									
60.00	Laundry and Linen									
65.00	Dietary									
155.00	Social Services									
160.00	Activities									
165.00	Administration				\$ 36,090	\$ 36,090				
165.00	Medical Records				9,196		\$ 9,196			
170.00	Inservice Education - Nursing			\$ 2,931						
<b>ANCILLARY SERVICES</b>										
75.00	Patient Supplies			0	5,496	191	49	\$ 5,735	\$ 5,429	\$ 307
77.00	Specialized Support Surfaces			0	0	0	0	0	0	0
80.00	Physical Therapy			0	22,460	3,267	832	26,559	25,140	1,420
81.00	Respiratory Therapy			0	0	0	0	0	0	0
82.00	Occupational Therapy			0	0	2,442	622	3,064	2,901	164
83.00	Speech Pathology			0	0	81	21	102	96	5
85.00	Pharmacy			0	6,375	1,358	346	8,079	7,647	432
90.00	Laboratory			0	0	119	30	150	142	8
95.00	Home Health Services			0	0	0	0	0	0	0
100.00	Other Ancillary Services			0	0	118	30	148	140	8
100.06	Subacute Ancillary Services			0	0	0	0	0	0	0
100.12	Subacute Pediatrics Ancillary Services			0	0	0	0	0	0	0
<b>ROUTINE SERVICES</b>										
105.00	Skilled Nursing Care			2,931	603,813	28,451	7,250	639,514	605,333	34,181
110.00	Intermediate Care			0	0	0	0	0	0	0
115.00	Mentally Disordered			0	0	0	0	0	0	0
120.00	Developmentally Disabled			0	0	0	0	0	0	0
125.00	Subacute Care			0	0	0	0	0	0	0
126.00	Subacute Care - Pediatrics			0	0	0	0	0	0	0
130.00	Hospice Inpatient Care			0	0	0	0	0	0	0
135.00	Other Routine Services			0	0	0	0	0	0	0
<b>NONREIMBURSABLE</b>										
136.00	Residential Care			0	0	0	0	0	0	0
140.00	Beauty and Barber			0	5,716	62	16	5,793	5,484	310
145.00	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 689,145</b>	<b>100%</b>	<b>\$ 2,931</b>	<b>\$ 643,859</b>	<b>\$ 36,090</b>	<b>\$ 9,196</b>	<b>\$ 689,145</b>	<b>\$ 652,311</b>	<b>\$ 36,834</b>

\* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:  
SOUTH PASADENA CONVALESCENT HOSPITAL

Provider Number:  
ZZT05931G

Provider NPI:  
1699780064

OSHPD Facility Number:  
206190738

Fiscal Period:  
JANUARY 1, 2008 THROUGH DECEMBER 31, 2008

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Accum Costs (From Sch 2)	Accum Costs (From Sch 3)	Accum Costs (From Sch 4)	Accum Costs (From Sch 5)	Total Accum Costs	Allocated Admin. Costs	Admin. 63% of Total	Facility License Fees 2% of Total	Liability Insurance 9% of Total	Caregiver Training 0% of Total	Quality Assur. Fees 26% of Total
<b>GENERAL SERVICES</b>														
45.00	Property Insurance	\$ 21,624												
55.00	Interest-Other	0												
165.00	Administration (Salaries & Wages, Fringe Benefits, and Other - Nonlabor - excludes lines 165.03 - 165.10)	1,139,918												
	Total Costs Allocable as Administration	1,161,542	63%											
165.07	Facility License Fees	39,591	2%											
165.08	Liability Insurance	163,914	9%											
165.09	Caregiver Training	0	0%											
165.10	Quality Assurance Fees	468,543	26%											
	Total	1,833,590	100%						\$ 1,833,590					
<b>ANCILLARY SERVICES</b>														
75.00	Patient Supplies			\$ 32,914	\$ 1,901	\$ 1,708	\$ 5,496	\$ 42,018	9,694	\$ 6,141	\$ 209	\$ 867	\$ -	\$ 2,477
77.00	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
80.00	Physical Therapy			682,283	7,768	6,979	22,460	719,490	165,984	105,148	3,584	14,838	0	42,415
81.00	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
82.00	Occupational Therapy			537,816	0	0	0	537,816	124,073	78,598	2,679	11,091	0	31,705
83.00	Speech Pathology			17,880	0	0	0	17,880	4,125	2,613	89	369	0	1,054
85.00	Pharmacy			288,476	2,205	1,981	6,375	299,037	68,987	43,702	1,490	6,167	0	17,628
90.00	Laboratory			26,302	0	0	0	26,302	6,068	3,844	131	542	0	1,551
95.00	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100.00	Other Ancillary Services			26,017	0	0	0	26,017	6,002	3,802	130	537	0	1,534
100.06	Subacute Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
100.12	Subacute Pediatrics Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
<b>ROUTINE SERVICES</b>														
105.00	Skilled Nursing Care			4,106,958	726,406	828,693	603,813	6,265,870	1,445,520	915,707	31,212	129,222	0	369,378
110.00	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0
115.00	Mentally Disordered			0	0	0	0	0	0	0	0	0	0	0
120.00	Developmentally Disabled			0	0	0	0	0	0	0	0	0	0	0
125.00	Subacute Care			0	0	0	0	0	0	0	0	0	0	0
126.00	Subacute Care - Pediatrics			0	0	0	0	0	0	0	0	0	0	0
130.00	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
135.00	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0
<b>NONREIMBURSABLE</b>														
136.00	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140.00	Beauty and Barber			4,133	1,977	1,776	5,716	13,602	3,138	1,988	68	281	0	802
145.00	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	<b>SUBTOTAL</b>	\$ 1,833,590		\$ 5,722,779	\$ 740,256	\$ 841,138	\$ 643,859	\$ 7,948,031	\$ 1,833,590					
	Total Administrative Costs							\$ 1,833,590		\$ 1,161,542	\$ 39,591	\$ 163,914	\$ -	\$ 468,543
	Unit Cost Multiplier							0.23069738						
	Accumulated Administration Costs (Sch 2 thru 5)				\$ 149,559	\$ 37,072	\$ 36,090	\$ 222,721						
	<b>TOTAL FACILITY COSTS</b>							\$ 10,004,343						

\* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:  
SOUTH PASADENA CONVALESCENT HOSPITAL

Provider Number:  
ZZT05931G

Provider NPI:  
1699780064

OSHPD Facility Number:  
206190738

Fiscal Period:  
JANUARY 1, 2008 THROUGH DECEMBER 31, 2008

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Rev )	Plant Ops (SQ FT) 5 (Rev )	Hskpng (SQ FT) 10 (Rev )	Laundry (LBS) 60 (Rev )	Dietary (MEALS) 65 (Rev )	Soc Svcs (DIRECT EXP) 155 (Rev )	Activities (DIRECT EXP) 160 (Rev )	In-serv. Ed (DIRECT EXP) 170 (Rev )	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
<b>GENERAL SERVICES</b>											
5	Plant Operations and Maintenance	36									
10	Housekeeping	1,600	1,600								
60	Laundry and Linen										
65	Dietary	2,221	2,221	2,221							
155	Social Services	140	140	140							
160	Activities	190	190	190							
165	Administration	985	985	985							
165	Medical Records	251	251	251							
170	Inservice Education - Nursing	80	80	80							
<b>ANCILLARY SERVICES</b>											
75	Patient Supplies	150	150	150						42,018	42,018
77	Specialized Support Surfaces									0	0
80	Physical Therapy	613	613	613						719,490	719,490
81	Respiratory Therapy									0	0
82	Occupational Therapy									537,816	537,816
83	Speech Pathology									17,880	17,880
85	Pharmacy	174	174	174						299,037	299,037
90	Laboratory									26,302	26,302
95	Home Health Services									0	0
100	Other Ancillary Services									26,017	26,017
100	Subacute Ancillary Services									0	0
100	Subacute Pediatrics Ancillary Services									0	0
<b>ROUTINE SERVICES</b>											
105	Skilled Nursing Care	13,849	13,849	13,849	526,040	157,812	4,077,320	4,077,320	4,077,320	6,265,870	6,265,870
110	Intermediate Care						0	0	0	0	0
115	Mentally Disordered						0	0	0	0	0
120	Developmentally Disabled						0	0	0	0	0
125	Subacute Care						0	0	0	0	0
126	Subacute Care - Pediatrics						0	0	0	0	0
130	Hospice Inpatient Care						0	0	0	0	0
135	Other Routine Services						0	0	0	0	0
<b>NONREIMBURSABLE</b>											
136	Residential Care									0	0
140	Beauty and Barber	156	156	156						13,602	13,602
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	20,445	20,409	18,809	526,040	157,812	4,077,320	4,077,320	4,077,320	7,948,031	7,948,031
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 150,855 0.036998568	\$ 123,591 0.030311822			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 56,132 2.75035524	\$ 186,611 9.92134448	\$ 112,371 0.21361684	\$ 330,049 2.09140525	\$ 1,774 0.00043510	\$ 2,408 0.00059049	\$ 104,314 0.02558390	\$ 12,482 0.00157040	\$ 137,078 0.01724674
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 205,562 10.07212504	\$ 24,701 1.31327556	\$ 13,453 0.02557410	\$ 357,118 2.26293295	\$ 24,304 0.00596077	\$ 30,423 0.00746157	\$ 911 0.00022339	\$ 11,215 0.00141099	\$ 25,858 0.00325335
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 689,145 33.70726339	\$ 1,213 0.05945718	\$ 54,027 2.87238837	\$ - 0.00000000	\$ 81,375 0.51564812	\$ 5,129 0.00125805	\$ 6,961 0.00170736	\$ 2,931 0.00071889	\$ 36,090 0.00454069	\$ 9,196 0.00115707

SUMMARY OF REVISED PROGRAM EXPENSES

Provider Name:  
SOUTH PASADENA CONVALESCENT HOSPITAL

Fiscal Period:  
JANUARY 1, 2008 THROUGH DECEMBER 31, 2008

Provider Number:  
ZZT05931G

Provider NPI:  
1699780064

OSHPD Facility Number:  
206190738

Line No.	Natural Class	ACCOUNT TITLE	Account Number	AS AUDITED	AUDIT REVISIONS			AS REVISED
					(SCHEDULE N/A)	SUBTOTAL	(SCHEDULE 8A-2)	
5.00		Plant Operations and Maintenance	6200	\$ 0	\$ 0	\$ 0	\$ 0	
5.01	.01-.19	Salaries and Wages	6200	46,235	0	46,235	0	46,235 (Sch 3)
5.02	.20-.39	Fringe Benefits	6200	9,897	0	9,897	0	9,897 (Sch 3)
5.03	.79	Agency Staff	6200	0	0	0	0	0 (Sch 3)
5.04	.40-.99	Other - Nonlabor	6200	205,562	0	205,562	0	205,562 (Sch 4)
5.05		Plant Operations and Maintenance - Total	6200	\$ 261,694	\$ 0	\$ 261,694	\$ 0	\$ 261,694
10.00		Housekeeping	6300	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
10.01	.01-.19	Salaries and Wages	6300	0	0	0	0	0 (Sch 3)
10.02	.20-.39	Fringe Benefits	6300	0	0	0	0	0 (Sch 3)
10.03	.79	Agency Staff	6300	182,210	0	182,210	0	182,210 (Sch 3)
10.04	.40-.99	Other - Nonlabor	6300	8,586	0	8,586	0	8,586 (Sch 4)
10.05		Housekeeping - Total	6300	\$ 190,796	\$ 0	\$ 190,796	\$ 0	\$ 190,796
15.00		Depreciation: Bldgs and Improvements	7110 - 7120	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0 (Sch 5)
20.00		Depreciation: Leasehold Improvements	7130	2,863	0	2,863	0	2,863 (Sch 5)
25.00		Depreciation: Equipment	7140	5,448	0	5,448	0	5,448 (Sch 5)
30.00		Depreciation and Amortization - Other	7150 - 7160	20,000	0	20,000	0	20,000 (Sch 5)
35.00		Leases and Rentals	7200	624,000	0	624,000	0	624,000 (Sch 5)
40.00		Property Taxes	7300	36,834	0	36,834	0	36,834 (Sch 5)
45.00		Property Insurance	7400	21,624	0	21,624	0	21,624 (Sch 6)
50.00		Interest-Property, Plant, and Equipment	7500	0	0	0	0	0 (Sch 5)
55.00		Interest-Other	7600	0	0	0	0	0 (Sch 6)
57.00		<b>Subtotal 005 - 055</b>		\$ 1,163,259	\$ 0	\$ 1,163,259	\$ 0	\$ 1,163,259
60.00		Laundry and Linen	6400	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
60.01	.01-.19	Salaries and Wages	6400	0	0	0	0	0 (Sch 3)
60.02	.20-.39	Fringe Benefits	6400	0	0	0	0	0 (Sch 3)
60.03	.79	Agency Staff	6400	112,371	0	112,371	0	112,371 (Sch 3)
60.04	.40-.99	Other - Nonlabor	6400	13,453	0	13,453	0	13,453 (Sch 4)
60.05		Laundry and Linen - Total	6400	\$ 125,824	\$ 0	\$ 125,824	\$ 0	\$ 125,824
65.00		Dietary	6500	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
65.01	.01-.19	Salaries and Wages	6500	240,769	0	240,769	0	240,769 (Sch 3)
65.02	.20-.39	Fringe Benefits	6500	61,136	0	61,136	0	61,136 (Sch 3)
65.03	.79	Agency Staff	6500	0	0	0	0	0 (Sch 3)
65.04	.40-.99	Other - Nonlabor	6500	331,831	0	331,831	0	331,831 (Sch 4)
65.05		Dietary - Total	6500	\$ 633,736	\$ 0	\$ 633,736	\$ 0	\$ 633,736
70.00		Provision for Bad Debts	7700	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
		<b>Ancillary Services (Note 1)</b>						
75.00		Patient Supplies	8100	\$ 32,914	\$ 0	\$ 32,914	\$ 0	\$ 32,914 (Sch 2)
75.01	.01-.19	Salaries and Wages	8100	0	0	0	0	0 (Sch 2)
75.02	.20-.39	Fringe Benefits	8100	0	0	0	0	0 (Sch 2)
75.03	.79	Agency Staff	8100	0	0	0	0	0 (Sch 2)
75.04	.40-.99	Other - Nonlabor	8100	0	0	0	0	0 (Sch 4)
75.05		Patient Supplies - Total	8100	\$ 32,914	\$ 0	\$ 32,914	\$ 0	\$ 32,914
77.00		Specialized Support Surfaces	8150	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0 (Sch 4)
80.00		Physical Therapy	8200	\$ 682,283	\$ 0	\$ 682,283	\$ 0	\$ 682,283 (Sch 2)
80.01	.01-.19	Salaries and Wages	8200	0	0	0	0	0 (Sch 2)
80.02	.20-.39	Fringe Benefits	8200	0	0	0	0	0 (Sch 2)
80.03	.79	Agency Staff	8200	0	0	0	0	0 (Sch 2)
80.04	.40-.99	Other - Nonlabor	8200	0	0	0	0	0 (Sch 4)
80.05		Physical Therapy - Total	8200	\$ 682,283	\$ 0	\$ 682,283	\$ 0	\$ 682,283
81.00		Respiratory Therapy	8220	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0 (Sch 2)
81.01	.01-.19	Salaries and Wages	8220	0	0	0	0	0 (Sch 2)
81.02	.20-.39	Fringe Benefits	8220	0	0	0	0	0 (Sch 2)
81.03	.79	Agency Staff	8220	0	0	0	0	0 (Sch 2)
81.04	.40-.99	Other - Nonlabor	8220	0	0	0	0	0 (Sch 4)
81.05		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

SUMMARY OF REVISED PROGRAM EXPENSES

Provider Name:  
SOUTH PASADENA CONVALESCENT HOSPITAL

Fiscal Period:  
JANUARY 1, 2008 THROUGH DECEMBER 31, 2008

Provider Number:  
ZZT05931G

Provider NPI:  
1699780064

OSHPD Facility Number:  
206190738

Line No.	Natural Class	ACCOUNT TITLE	Account Number	AS AUDITED	AUDIT REVISIONS			AS REVISED
					(SCHEDULE N/A)	SUBTOTAL	(SCHEDULE 8A-2)	
82.00		Occupational Therapy	8250	\$ 537,816	\$ 0	\$ 537,816	\$ 0	\$ 537,816 (Sch 2)
82.01	.01-.19	Salaries and Wages	8250	0	0	0	0	0 (Sch 2)
82.02	.20-.39	Fringe Benefits	8250	0	0	0	0	0 (Sch 2)
82.03	.79	Agency Staff	8250	0	0	0	0	0 (Sch 2)
82.04	.40-.99	Other - Nonlabor	8250	0	0	0	0	0 (Sch 4)
82.05		Occupational Therapy - Total	8250	\$ 537,816	\$ 0	\$ 537,816	\$ 0	\$ 537,816
83.00		Speech Pathology	8280	\$ 17,880	\$ 0	\$ 17,880	\$ 0	\$ 17,880 (Sch 2)
83.01	.01-.19	Salaries and Wages	8280	0	0	0	0	0 (Sch 2)
83.02	.20-.39	Fringe Benefits	8280	0	0	0	0	0 (Sch 2)
83.03	.79	Agency Staff	8280	0	0	0	0	0 (Sch 2)
83.04	.40-.99	Other - Nonlabor	8280	0	0	0	0	0 (Sch 4)
83.05		Speech Pathology - Total	8280	\$ 17,880	\$ 0	\$ 17,880	\$ 0	\$ 17,880
85.00		Pharmacy	8300	\$ 288,476	\$ 0	\$ 288,476	\$ 0	\$ 288,476 (Sch 2)
85.01	.01-.19	Salaries and Wages	8300	0	0	0	0	0 (Sch 2)
85.02	.20-.39	Fringe Benefits	8300	0	0	0	0	0 (Sch 2)
85.03	.79	Agency Staff	8300	0	0	0	0	0 (Sch 2)
85.04	.40-.99	Other - Nonlabor	8300	0	0	0	0	0 (Sch 4)
85.05		Pharmacy - Total	8300	\$ 288,476	\$ 0	\$ 288,476	\$ 0	\$ 288,476
90.00		Laboratory	8400	\$ 26,302	\$ 0	\$ 26,302	\$ 0	\$ 26,302 (Sch 2)
90.01	.01-.19	Salaries and Wages	8400	0	0	0	0	0 (Sch 2)
90.02	.20-.39	Fringe Benefits	8400	0	0	0	0	0 (Sch 2)
90.03	.79	Agency Staff	8400	0	0	0	0	0 (Sch 2)
90.04	.40-.99	Other - Nonlabor	8400	0	0	0	0	0 (Sch 4)
90.05		Laboratory - Total	8400	\$ 26,302	\$ 0	\$ 26,302	\$ 0	\$ 26,302
95.00		Home Health Services	8800	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0 (Sch 2)
95.01	.01-.19	Salaries and Wages	8800	0	0	0	0	0 (Sch 2)
95.02	.20-.39	Fringe Benefits	8800	0	0	0	0	0 (Sch 2)
95.03	.79	Agency Staff	8800	0	0	0	0	0 (Sch 2)
95.04	.40-.99	Other - Nonlabor	8800	0	0	0	0	0 (Sch 4)
95.05		Home Health Services - Total	8800	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
100.00		Other Ancillary Services	8900	\$ 26,017	\$ 0	\$ 26,017	\$ 0	\$ 26,017 (Sch 2)
100.01	.01-.19	Salaries and Wages	8900	0	0	0	0	0 (Sch 2)
100.02	.20-.39	Fringe Benefits	8900	0	0	0	0	0 (Sch 2)
100.03	.79	Agency Staff	8900	0	0	0	0	0 (Sch 2)
100.04	.40-.99	Other - Nonlabor	8900	0	0	0	0	0 (Sch 4)
100.05		Other Ancillary Services - Total	8900	\$ 26,017	\$ 0	\$ 26,017	\$ 0	\$ 26,017
100.06		Subacute Ancillary Services		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0 (Sch 2)
100.07	.01-.19	Salaries and Wages		0	0	0	0	0 (Sch 2)
100.08	.20-.39	Fringe Benefits		0	0	0	0	0 (Sch 2)
100.09	.79	Agency Staff		0	0	0	0	0 (Sch 2)
100.10	.40-.99	Other - Nonlabor		0	0	0	0	0 (Sch 4)
100.11		Subacute Ancillary Services - Total		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
100.12		Subacute Pediatrics Ancillary Services		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0 (Sch 2)
101.00		<b>Subtotal 075 - 100.12</b>		\$ 1,611,688	\$ 0	\$ 1,611,688	\$ 0	\$ 1,611,688
		<b>Routine Services</b>						
105.00		Skilled Nursing Care	6110	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
105.01	.01-.19	Salaries and Wages	6110	3,042,491	0	3,042,491	0	3,042,491 (Sch 2)
105.02	.20-.39	Fringe Benefits	6110	790,021	0	790,021	0	790,021 (Sch 2)
105.03	.49	Agency Staff	6110	0	0	0	0	0 (Sch 2)
105.04	.40-.99	Other - Nonlabor	6110	61,871	0	61,871	182,937	244,808 (Sch 4)
105.05		Skilled Nursing Care - Total	6110	\$ 3,894,383	\$ 0	\$ 3,894,383	\$ 182,937	\$ 4,077,320
110.00		Intermediate Care	6120	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0 (Sch 2)
115.00		Mentally Disordered	6130	0	0	0	0	0 (Sch 2)
120.00		Developmentally Disabled	6140	0	0	0	0	0 (Sch 2)

SUMMARY OF REVISED PROGRAM EXPENSES

Provider Name:  
SOUTH PASADENA CONVALESCENT HOSPITAL

Fiscal Period:  
JANUARY 1, 2008 THROUGH DECEMBER 31, 2008

Provider Number:  
ZZT05931G

Provider NPI:  
1699780064

OSHPD Facility Number:  
206190738

Line No.	Natural Class	ACCOUNT TITLE	Account Number	AS AUDITED	AUDIT REVISIONS			AS REVISED	
					(SCHEDULE N/A)	SUBTOTAL	(SCHEDULE 8A-2)		
125.00		Subacute Care	6150	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
125.01	.01-.19	Salaries and Wages	6150	0	0	0	0	0	(Sch 2)
125.02	.20-.39	Fringe Benefits	6150	0	0	0	0	0	(Sch 2)
125.03	.49	Agency Staff	6150	0	0	0	0	0	(Sch 2)
125.04	.40-.99	Other - Nonlabor	6150	0	0	0	0	0	(Sch 4)
125.05		Subacute Care - Total	6150	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
126.00		Subacute Care - Pediatrics	6160	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	(Sch 2)
130.00		Hospice Inpatient Care	6180	0	0	0	0	0	(Sch 2)
135.00		Other Routine Services	6190	0	0	0	0	0	(Sch 2)
		<b>Other Nonreimbursable</b>							
136.00		Residential Care	9100	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	(Sch 2)
140.00		Beauty and Barber	8900	4,133	0	4,133	0	4,133	(Sch 2)
145.00		Other Nonreimbursable	9100	0	0	0	0	0	(Sch 2)
146.00		<b>Subtotal 105 - 145</b>		\$ 3,898,516	\$ 0	\$ 3,898,516	\$ 182,937	\$ 4,081,453	
155.00		Social Services	6600	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
155.01	.01-.19	Salaries and Wages	6600	120,601	0	120,601	0	120,601	(Sch 2)
155.02	.20-.39	Fringe Benefits	6600	30,254	0	30,254	0	30,254	(Sch 2)
155.03	.79	Agency Staff	6600	0	0	0	0	0	(Sch 2)
155.04	.40-.99	Other - Nonlabor	6600	22,710	0	22,710	0	22,710	(Sch 4)
155.05		Social Services - Total	6600	\$ 173,565	\$ 0	\$ 173,565	\$ 0	\$ 173,565	
160.00		Activities	6700	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
160.01	.01-.19	Salaries and Wages	6700	97,448	0	97,448	0	97,448	(Sch 2)
160.02	.20-.39	Fringe Benefits	6700	26,143	0	26,143	0	26,143	(Sch 2)
160.03	.79	Agency Staff	6700	0	0	0	0	0	(Sch 2)
160.04	.40-.99	Other - Nonlabor	6700	28,260	0	28,260	0	28,260	(Sch 4)
160.05		Activities - Total	6700	\$ 151,851	\$ 0	\$ 151,851	\$ 0	\$ 151,851	
165.00		Administration	6900	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
165.01	.01-.19	Salaries and Wages	6900	598,656	0	598,656	0	598,656	(Sch 6)
165.02	.20-.39	Fringe Benefits	6900	200,786	0	200,786	0	200,786	(Sch 6)
165.03	.01-.19	Medical Records - Salaries and Wages	6900	110,188	0	110,188	0	110,188	(Sch 3)
165.04	.20-.39	Medical Records - Fringe Benefits	6900	23,709	0	23,709	0	23,709	(Sch 3)
165.05	.79	Medical Records - Agency Staff	6900	0	0	0	0	0	(Sch 3)
165.06	.40-.99	Medical Records - Other - Nonlabor	6900	23,000	0	23,000	0	23,000	(Sch 4)
165.07		Facility License Fees	6900	39,591	0	39,591	0	39,591	(Sch 6)
165.08		Liability Insurance	6900	163,914	0	163,914	0	163,914	(Sch 6)
165.09		Caregiver Training	6900	0	0	0	0	0	(Sch 6)
165.10		Quality Assurance Fees	6900	468,543	0	468,543	0	468,543	(Sch 6)
165.11	.40-.99	Other - Nonlabor	6900	340,476	0	340,476	0	340,476	(Sch 6)
165.12		Administration - Total	6900	\$ 1,968,863	\$ 0	\$ 1,968,863	\$ 0	\$ 1,968,863	
170.00		Inservice Education - Nursing	6800	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
170.01	.01-.19	Salaries and Wages	6800	82,081	0	82,081	0	82,081	(Sch 3)
170.02	.20-.39	Fringe Benefits	6800	21,219	0	21,219	0	21,219	(Sch 3)
170.03	.79	Agency Staff	6800	0	0	0	0	0	(Sch 3)
170.04	.40-.99	Other - Nonlabor	6800	0	0	0	0	0	(Sch 4)
170.05		Inservice Education - Nursing - Total	6800	\$ 103,300	\$ 0	\$ 103,300	\$ 0	\$ 103,300	
171.00		<b>Subtotal 155 - 170.05</b>		\$ 2,397,579	\$ 0	\$ 2,397,579	\$ 0	\$ 2,397,579	
175.00		<b>Total</b>		\$ 9,830,602	\$ 0	\$ 9,830,602	\$ 182,937	\$ 10,013,539	

NOTE 1: Ancillary service costs are reclassified only if the facility has an Adult Subacute unit.













Provider Name		Fiscal Period				Provider NPI		Revisions			
SOUTH PASADENA CONVALESCENT HOSPITAL		JANUARY 1, 2008 THROUGH DECEMBER 31, 2008				1699780064		1			
Rev. No.	Report References			Line	Sub No	Sch.	Col.	Explanation of Appeal Revisions	As Audited	Increase (Decrease)	As Revised
	Cost Report	Audit Report									
1	MC530 Page or Exhibit			105.04		8A-2		Skilled Nursing Care - Other - Nonlabo	\$61,871	\$182,937	\$244,808
<p>APPEAL FINDING - ISSUE 2: AUDIT ADJUSTMENT NO. 33</p>											