REPORT
ON THE
RATE SETTING AUDIT

DEL AMO GARDENS CONVALESCENT HOSPITAL
TORRANCE, CALIFORNIA
PROVIDER NUMBER: ZZT05228G
NATIONAL PROVIDER IDENTIFIER: 1215912910

FISCAL PERIOD ENDED
DECEMBER 31, 2009

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

Section Chief: Maria Delgado
Audit Supervisor: Cyrus C. Lam
Auditor: Nancy Nguyen

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

TOBY DOUGLAS
DIRECTOR

EDMUND G. BROWN JR.
GOVERNOR

May 23, 2011

Takeda Harumi, Administrator
Del Amo Gardens Convalescent Hospital
22419 Kent Avenue
Torrance, CA 90505

PROVIDER: DEL AMO GARDENS CONVALESCENT HOSPITAL
PROVIDER NO.: ZZT05228G
NATIONAL PROVIDER IDENTIFIER: 1215912910
FISCAL PERIOD ENDED: DECEMBER 31, 2009

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

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

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules

2. Audit adjustment schedule

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 Rate Development Branch.

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.

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

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

Chief
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 95899-7413

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 95814-5005
(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

cc: Kevin Lawrence
Certified Public Accountant
Foster and Lawrence Accountancy Corporation
3299 Horseless Carriage Road, Suite G
Norco, CA 92860

STATE OF CALIFORNIA

SCHEDULE 1

SUMMARY OF AUDITED FACILITY COST PER PATIENT DAY

Provider Name:
DEL AMO GARDENS CONVALESCENT HOSPITAL

Fiscal Period:
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number:
ZZT05228G

NPI:
1215912910

OSHPD Facility No.:
206190231

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	$ 2,332,243	$ 78.06
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	$ N/A	$ 570,203	$ 19.09
3	Cost of Direct and Indirect NonLabor - Other (Sch. 4, Ln. 105)	$ N/A	$ 580,468	$ 19.43
4	Cost of Capital Related (Sch. 5, Ln. 105)	$ N/A	$ 218,726	$ 7.32
5	Property Taxes (Sch. 5, Ln. 105)	$ N/A	$ 38,383	$ 1.28
6	DPH Licensing Fees (Sch. 6, Ln. 105)	$ N/A	$ 22,537	$ 0.75
7	Liability Insurance (Sch. 6, Ln. 105)	$ N/A	$ 58,512	$ 1.96
8	Caregiver Training (Sch. 6, Ln. 105)	$ N/A	$ 0	$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	$ N/A	$ 248,247	$ 8.31
10	Cost of Administration (Sch. 6, Ln. 105)	$ N/A	$ 593,144	$ 19.85
11	Cost of Routine Service/Audited Total Costs	$ 4,686,609	$ 4,662,464	$ 156.06
12	Total Patient Days (Adj 11)	29,876	29,877	
13	Cost Per Patient Day (Cost Divided by Days)	$ 156.87	$ 156.06	
14	Overpayments (Adj)	$	$ 0	
15				
	INTERMEDIATE CARE			
16	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
17	Total Patient Days (Adj)		0	
18	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
19	Overpayments (Adj)	$	$ 0	
	MENTALLY DISORDERED CARE			
20	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
21	Total Patient Days (Adj)		0	
22	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
23	Overpayments (Adj)	$	$ 0	
	DEVELOPMENTALLY DISABLED			
24	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
25	Total Patient Days (Adj)		0	
26	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
27	Overpayments (Adj)	$	$ 0	
	SUBACUTE CARE			
28	Cost of Direct Care - Labor (Adult Subacute Sch. 1, Ln. 25)	$ N/A	$ 0	$ 0.00 *
29	Cost of Indirect Care - Labor (Adult Subacute Sch. 1, Ln. 26)	$ N/A	$ 0	$ 0.00 *
30	Cost of Direct and Indirect NonLabor - Other (Adult SA Sch. 1, Ln. 27)	$ N/A	$ 0	$ 0.00 *
31	Cost of Capital Related (Adult Subacute Sch. 1, Ln. 28)	$ N/A	$ 0	$ 0.00 *
32	Property Taxes (Adult Subacute Sch. 1, Ln. 29)	$ N/A	$ 0	$ 0.00 *
33	DPH Licensing Fees (Adult Subacute Sch. 1, Ln. 30)	$ N/A	$ 0	$ 0.00 *
34	Liability Insurance (Adult Subacute Sch. 1, Ln. 31)	$ N/A	$ 0	$ 0.00 *
35	Quality Assurance Fees (Adult Subacute Sch. 1, Ln. 32)	$ N/A	$ 0	$ 0.00 *
36	Caregiver Training (Adult Subacute Sch. 1, Ln. 33)	$ N/A	$ 0	$ 0.00 *
37	Cost of Administration (Adult Subacute Sch., Ln. 34)	$ N/A	$ 0	$ 0.00 *
38	Total Cost of Subacute Service (Adult Subacute Sch. 1, Ln. 35)	$ 0	$ 0	$ 0.00 *
39	Total Patient Days (Adult Subacute Sch. 1, Ln. 36)	0	0	
40	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
41	Overpayments (Adult Subacute Sch. 1, Ln. 38 + Ln. 39)	$ 0	$ 0	

STATE OF CALIFORNIA

SCHEDULE 1

SUMMARY OF AUDITED FACILITY COST PER PATIENT DAY

Provider Name:
DEL AMO GARDENS CONVALESCENT HOSPITAL

Fiscal Period:
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number:
ZZT05228G

NPI:
1215912910

OSHPD Facility No.:
206190231

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

* (From Adult Subacute Schedule 1)

ALLOCATION OF GENERAL SERVICES - LABOR
(DIRECT CARE)

Provider Name: DEL AMO GARDENS CONVALESCENT HOSPITAL

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZT05228G

NPI: 1215912910

OSHPD Facility No.: 206190231

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 (Salaries, Fringe Benefits, & Agency Labor)	$ 92,288	$ 92,288			
160	Activities (Salaries, Fringe Benefits, & Agency Labor)	87,008		$ 87,008		
165	Administration					
166	Medical Records					
170	Inservice Education - Nursing					
	ANCILLARY SERVICES					
075	Patient Supplies	18,738	0	0	18,738	***
077	Specialized Support Surfaces	N/A	0	0	0	***
080	Physical Therapy	253,380	0	0	253,380	***
081	Respiratory Therapy	0	0	0	0	***
082	Occupational Therapy	156,603	0	0	156,603	***
083	Speech Pathology	47,791	0	0	47,791	***
085	Pharmacy	84,055	0	0	84,055	***
090	Laboratory	30,337	0	0	30,337	***
095	Home Health Services	0	0	0	0	
100	Other Ancillary Services	69,572	0	0	69,572	***
101	Subacute Ancillary Services	0	0	0	0	***
102	Subacute Pediatrics Ancillary Services	0	0	0	0	
	ROUTINE SERVICES					
105	Skilled Nursing Care	2,152,947	92,288	87,008	2,332,243	*
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 - Pediatrics	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	$ 2,992,719	$ 92,288	$ 87,008	$ 2,992,719	

* (To Schedule 1)

** (To Adult Subacute Schedule 1)

*** (To Adult Subacute Schedule 2)

ALLOCATION OF GENERAL SERVICES - LABOR
(INDIRECT CARE)

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
DEL AMO GARDENS CONVALESCENT HOSPITAL	ZZT05228G	1215912910	206190231	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

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	In-serv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	
	GENERAL SERVICES													
005	Plant Operations and Maintenance	$ 25,420	$ 25,420											
010	Housekeeping	144,624	74	$ 144,698										
060	Laundry and Linen	68,580	566	3,232	$ 72,378									
065	Dietary	215,657	1,674	9,557	0	$ 226,888								
155	Social Services	N/A	102	582	0	0	$ 684							
160	Activities	N/A	728	4,155	0	0	0	$ 4,883						
165	Administration	N/A	906	5,171	0	0	0	0		$ 6,076	$ 6,076			
166	Medical Records	62,411	333	1,902	0	0	0	0		64,646		$ 64,646		
170	Inservice Education - Nursing	72,531	0	0	0	0	0	0	$ 72,531					
	ANCILLARY SERVICES													
075	Patient Supplies		107	609	0	0	0	0	0	716	30	317	$ 1,063	***
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	43	460	504	***
080	Physical Therapy		364	2,078	0	0	0	0	0	2,441	365	3,884	6,690	***
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0	***
082	Occupational Therapy		364	2,078	0	0	0	0	0	2,441	231	2,453	5,125	***
083	Speech Pathology		0	0	0	0	0	0	0	0	66	707	773	***
085	Pharmacy		226	1,293	0	0	0	0	0	1,519	125	1,328	2,972	***
090	Laboratory		0	0	0	0	0	0	0	0	42	449	491	***
095	Home Health Services		0	0	0	0	0	0	0	0	0	0	0	
100	Other Ancillary Services		39	222	0	0	0	0	0	260	98	1,043	1,402	***
101	Subacute Ancillary Services		0	0	0	0	0	0	0	0	0	0	0	***
102	Subacute Pediatrics Ancillary Services		0	0	0	0	0	0	0	0	0	0	0	
	ROUTINE SERVICES													
105	Skilled Nursing Care		19,937	113,822	72,378	226,888	684	4,883	72,531	511,122	5,076	54,005	570,203	*
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 - Pediatrics		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	$ 589,223	$ 25,420	$ 144,698	$ 72,378	$ 226,888	$ 684	$ 4,883	$ 72,531	$ 518,500	$ 6,076	$ 64,646	$ 589,223	

* (To Schedule 1)

** (To Adult Subacute Schedule 1)

*** (To Adult Subacute Schedule 2)

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

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
DEL AMO GARDENS CONVALESCENT HOSPITAL	ZZT05228G	1215912910	206190231	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

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 166	Total	
	GENERAL SERVICES													
005	Plant Operations and Maintenance	$ 165,413	$ 165,413											
010	Housekeeping	40,451	484	$ 40,935										
060	Laundry and Linen	18,361	3,684	914	$ 22,959									
065	Dietary	187,179	10,893	2,704	0	$ 200,775								
155	Social Services	1,661	663	165	0	0	$ 2,489							
160	Activities	8,861	4,736	1,175	0	0	0	$ 14,772						
165	Administration	N/A	5,894	1,463	0	0	0	0		$ 7,357	$ 7,357			
166	Medical Records	10,567	2,168	538	0	0	0	0		13,273		$ 13,273		
170	Inservice Education - Nursing	707	0	0	0	0	0	0	$ 707					
	ANCILLARY SERVICES													
075	Patient Supplies	0	695	172	0	0	0	0	0	867	36	65	$ 968	***
077	Specialized Support Surfaces	31,142	0	0	0	0	0	0	0	31,142	52	95	31,289	***
080	Physical Therapy	0	2,368	588	0	0	0	0	0	2,956	442	797	4,195	***
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0	***
082	Occupational Therapy	0	2,368	588	0	0	0	0	0	2,956	279	504	3,738	***
083	Speech Pathology	0	0	0	0	0	0	0	0	0	80	145	225	***
085	Pharmacy	0	1,473	366	0	0	0	0	0	1,839	151	273	2,263	***
090	Laboratory	0	0	0	0	0	0	0	0	0	51	92	143	***
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0	
100	Other Ancillary Services	0	253	63	0	0	0	0	0	315	119	214	648	***
101	Subacute Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0	***
102	Subacute Pediatrics Ancillary Services		0	0	0	0	0	0	0	0	0	0	0	
	ROUTINE SERVICES													
105	Skilled Nursing Care	159,597	129,735	32,200	22,959	200,775	2,489	14,772	707	563,234	6,146	11,088	580,468	*
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 - Pediatrics		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	$ 623,939	$ 165,413	$ 40,935	$ 22,959	$ 200,775	$ 2,489	$ 14,772	$ 707	$ 603,309	$ 7,357	$ 13,273	$ 623,939	

* (To Schedule 1)

** (To Adult Subacute Schedule 1)

*** (To Adult Subacute Schedule 2)

ALLOCATION OF CAPITAL COSTS

Provider Name: DEL AMO GARDENS CONVALESCENT HOSPITAL

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZT05228G

NPI: 1215912910

OSHPD Facility Number: 206190231

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)	$ 230,587	85%							
	Property Tax (line 40)	40,464	15%	$ 271,051						
005	Plant Operations and Maintenance			6,563	$ 6,563					
010	Housekeeping			774	19	$ 793				
060	Laundry and Linen			5,890	146	18	$ 6,054			
065	Dietary			17,417	432	52	0	$ 17,902		
155	Social Services			1,060	26	3	0	0	$ 1,090	
160	Activities			7,573	188	23	0	0	0	$ 7,783
165	Administration			9,424	234	28	0	0	0	0
166	Medical Records			3,467	86	10	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
	ANCILLARY SERVICES									
075	Patient Supplies			1,111	28	3	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			3,786	94	11	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			3,786	94	11	0	0	0	0
083	Speech Pathology			0	0	0	0	0	0	0
085	Pharmacy			2,356	58	7	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			404	10	1	0	0	0	0
101	Subacute Ancillary Services			0	0	0	0	0	0	0
102	Subacute Pediatrics Ancillary Services			0	0	0	0	0	0	0
	ROUTINE SERVICES									
105	Skilled Nursing Care			207,441	5,147	624	6,054	17,902	1,090	7,783
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 - Pediatrics			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	$ 271,051	100%	$ 271,051	$ 6,563	$ 793	$ 6,054	$ 17,902	$ 1,090	$ 7,783

* (To Schedule 1)

** (To Adult Subacute Schedule 1)

*** (To Adult Subacute Schedule 2)

ALLOCATION OF CAPITAL COSTS

Provider Name: DEL AMO GARDENS CONVALESCENT HOSPITAL

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZT05228G

NPI: 1215912910

OSHPD Facility Number: 206190231

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	In-serv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	Capital Related 85% Of Total	Property Tax 15% Of Total	
	GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	$ 230,587	85%								
	Property Tax (line 40)	40,464	15%								
005	Plant Operations and Maintenance										
010	Housekeeping										
060	Laundry and Linen										
065	Dietary										
155	Social Services										
160	Activities										
165	Administration				$ 9,686	$ 9,686					
166	Medical Records				3,563		$ 3,563				
170	Inservice Education - Nursing			$ -							
	ANCILLARY SERVICES										
075	Patient Supplies			0	1,142	48	17	$ 1,207	$ 1,026	$ 180	***
077	Specialized Support Surfaces			0	0	69	25	94	80	14	***
080	Physical Therapy			0	3,892	582	214	4,688	3,988	700	***
081	Respiratory Therapy			0	0	0	0	0	0	0	***
082	Occupational Therapy			0	3,892	367	135	4,394	3,738	656	***
083	Speech Pathology			0	0	106	39	145	123	22	***
085	Pharmacy			0	2,421	199	73	2,694	2,292	402	***
090	Laboratory			0	0	67	25	92	78	14	***
095	Home Health Services			0	0	0	0	0	0	0	
100	Other Ancillary Services			0	415	156	58	629	535	94	***
101	Subacute Ancillary Services			0	0	0	0	0	0	0	***
102	Subacute Pediatrics Ancillary Services			0	0	0	0	0	0	0	
	ROUTINE SERVICES										
105	Skilled Nursing Care			0	246,040	8,092	2,977	257,109	218,726	38,383	*
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 - Pediatrics			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	$ 271,051	100%	$ -	$ 257,802	$ 9,686	$ 3,563	$ 271,051	$ 230,587	$ 40,464	

* (To Schedule 1)

** (To Adult Subacute Schedule 1)

*** (To Adult Subacute Schedule 2)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
DEL AMO GARDENS CONVALESCENT HOSPITAL	ZZT05228G	1215912910	206190231	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

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. 64% of Total	DPH License Fees 2% of Total	Liability Insurance 6% of Total	Quality Assur. Fees 27% of Total	Caregiver Training 0% of Total	
	GENERAL SERVICES														
045	Property Insurance	$ 5,078													
055	Interest-Other	0													
165	Administration (Salaries & Wages, Fringe Benefits,														
	Agency Staff and Other - Nonlabor)	704,935													
	Total Costs Allocable as Administration	710,013	64%												
167	DPH Licensing Fees	26,978	2%												
168	Liability Insurance	70,041	6%												
169	Quality Assurance Fees	297,160	27%												
174	Caregiver Training	0	0%												
	Total	1,104,192	100%						$ 1,104,192						
	ANCILLARY SERVICES														
075	Patient Supplies			$ 18,738	$ 716	$ 867	$ 1,142	$ 21,463	5,420	$ 3,485	$ 132	$ 344	$ 1,459	$ -	***
077	Specialized Support Surfaces			0	0	31,142	0	31,142	7,865	5,057	192	499	2,117	0	***
080	Physical Therapy			253,380	2,441	2,956	3,892	262,669	66,335	42,654	1,621	4,208	17,852	0	***
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0	***
082	Occupational Therapy			156,603	2,441	2,956	3,892	165,892	41,894	26,939	1,024	2,657	11,275	0	***
083	Speech Pathology			47,791	0	0	0	47,791	12,069	7,761	295	766	3,248	0	***
085	Pharmacy			84,055	1,519	1,839	2,421	89,835	22,687	14,588	554	1,439	6,106	0	***
090	Laboratory			30,337	0	0	0	30,337	7,661	4,926	187	486	2,062	0	***
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0	
100	Other Ancillary Services			69,572	260	315	415	70,563	17,820	11,459	435	1,130	4,796	0	***
101	Subacute Ancillary Services			0	0	0	0	0	0	0	0	0	0	0	***
102	Subacute Pediatrics Ancillary Services			0	0	0	0	0	0	0	0	0	0	0	
	ROUTINE SERVICES														
105	Skilled Nursing Care			2,332,243	511,122	563,234	246,040	3,652,640	922,441	593,144	22,537	58,512	248,247	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 - Pediatrics			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	$ 1,104,192		$ 2,992,719	$ 518,500	$ 603,309	$ 257,802	$ 4,372,331	$ 1,104,192						
	Total Administrative Costs							$ 1,104,192		$ 710,013	$ 26,978	$ 70,041	$ 297,160	$ -	
	Unit Cost Multiplier							0.25254083							
	Accumulated Administration Costs (Sch 2 thru 5)				$ 70,723	$ 20,630	$ 9,686	$ 101,038							
	TOTAL FACILITY COSTS							$ 5,577,561							

* (To Schedule 1)

** (To Adult Subacute Schedule 1)

*** (To Adult Subacute Schedule 2)

STATISTICS FOR COST ALLOCATION

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
DEL AMO GARDENS CONVALESCENT HOSPITAL	ZZT05228G	1215912910	206190231	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

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	In-serv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL (ACCUM COST)
		(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)		
	GENERAL SERVICES										
005	Plant Operations and Maintenance	390									
010	Housekeeping	46	46								
060	Laundry and Linen	350	350	350							
065	Dietary	1,035	1,035	1,035							
155	Social Services	63	63	63							
160	Activities	450	450	450							
165	Administration	560	560	560							
166	Medical Records	206	206	206							
170	Inservice Education - Nursing										
	ANCILLARY SERVICES										
075	Patient Supplies	66	66	66						21,463	21,463
077	Specialized Support Surfaces									31,142	31,142
080	Physical Therapy	225	225	225						262,669	262,669
081	Respiratory Therapy									0	0
082	Occupational Therapy	225	225	225						165,892	165,892
083	Speech Pathology									47,791	47,791
085	Pharmacy	140	140	140						89,835	89,835
090	Laboratory									30,337	30,337
095	Home Health Services									0	0
100	Other Ancillary Services	24	24	24						70,563	70,563
101	Subacute Ancillary Services									0	0
102	Subacute Pediatrics Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	12,327	12,327	12,327	59,752	88,518	2,312,544	2,312,544	2,312,544	3,652,640	3,652,640
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 - Pediatrics						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	16,107	15,717	15,671	59,752	88,518	2,312,544	2,312,544	2,312,544	4,372,331	4,372,331
	TOTAL DIRECT SALARIES COSTS - SCH. 2						$ 92,288	$ 87,008			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.039907565	0.037624365			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		$ 25,420	$ 144,698	$ 72,378	$ 226,888	$ 684	$ 4,883	$ 72,531	$ 6,076	$ 64,646
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		1.61735700	9.23351403	1.21130347	2.56318095	0.00029561	0.00211148	0.03136416	0.00138976	0.01478531
	TOTAL INDIRECT OTHER COSTS - SCH. 4		$ 165,413	$ 40,935	$ 22,959	$ 200,775	$ 2,489	$ 14,772	$ 707	$ 7,357	$ 13,273
	UNIT COST MULTIPLIER (INDIRECT OTHER)		10.52446396	2.61215783	0.38423513	2.26818730	0.00107613	0.00638798	0.00030572	0.00168251	0.00303571
	TOTAL CAPITAL COSTS - SCH. 5	$ 271,051	$ 6,563	$ 793	$ 6,054	$ 17,902	$ 1,090	$ 7,783	$ -	$ 9,686	$ 3,563
	UNIT COST MULTIPLIER (CAPITAL COSTS)	16.82814925	0.41757194	0.05062237	0.10131410	0.20223814	0.00047120	0.00336571	0.00000000	0.00221528	0.00081491

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: DEL AMO GARDENS CONVALESCENT HOSPITAL

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZT05228G

NPI: 1215912910

OSHPD Facility Number: 206190231

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS ADJUSTED 8A-1	AUDIT ADJUSTMENTS 8A-2	AS AUDITED	
005		Plant Operations and Maintenance					
005	.01-.19	Salaries and Wages	6200	$ 0	$ 0	$ 0	(Sch 3)
005	.20-.39	Fringe Benefits	6200	0	0	0	(Sch 3)
005	.79	Agency Staff	6200	25,420	0	25,420	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	165,413	0	165,413	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	$ 190,833	$ 0	$ 190,833	
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	149,097	(4,473)	144,624	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	35,978	4,473	40,451	(Sch 4)
010		Housekeeping - Total	6300	$ 185,075	$ 0	$ 185,075	
015		Depreciation: Buildings and Improvements	7110 - 7120	$ 47,922	0	$ 47,922	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	0	0	0	(Sch 5)
025		Depreciation: Equipment	7140	37,169	0	37,169	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	1,539	0	1,539	(Sch 5)
035		Leases and Rentals	7200	17,771	0	17,771	(Sch 5)
040		Property Taxes	7300	40,464	0	40,464	(Sch 5)
045		Property Insurance	7400	5,078	0	5,078	(Sch 6)
050		Interest-Property, Plant, and Equipment	7500	126,186	0	126,186	(Sch 5)
055		Interest-Other	7600	0	0	0	(Sch 6)
057		Subtotal 005 - 055		$ 652,037	$ 0	$ 652,037	
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	74,007	(5,427)	68,580	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	12,934	5,427	18,361	(Sch 4)
060		Laundry and Linen - Total	6400	$ 86,941	$ 0	$ 86,941	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	$ 0	$ 0	$ 0	(Sch 3)
065	.20-.39	Fringe Benefits	6500	0	0	0	(Sch 3)
065	.79	Agency Staff	6500	371,822	(156,165)	215,657	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	31,014	156,165	187,179	(Sch 4)
065		Dietary - Total	6500	$ 402,836	$ 0	$ 402,836	
070		Provision for Bad Debts	7700	$ 0	0	$ 0	
		Ancillary Services (Note 1)					
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	18,738	0	18,738	
075		Patient Supplies - Total	8100	$ 18,738	$ 0	$ 18,738	(Sch 2)
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	31,142	0	31,142	(Sch 4)
077		Specialized Support Surfaces - Total	8150	$ 31,142	$ 0	$ 31,142	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: DEL AMO GARDENS CONVALESCENT HOSPITAL

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZT05228G

NPI: 1215912910

OSHPD Facility Number: 206190231

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS ADJUSTED 8A-1	AUDIT ADJUSTMENTS 8A-2	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	0	0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	253,380	0	253,380	
080		Physical Therapy - Total	8200	$ 253,380	$ 0	$ 253,380	(Sch 2)
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	
081		Respiratory Therapy - Total	8220	$ 0	$ 0	$ 0	(Sch 2)
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	0	0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	156,603	0	156,603	
082		Occupational Therapy - Total	8250	$ 156,603	$ 0	$ 156,603	(Sch 2)
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	0	0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	47,791	0	47,791	
083		Speech Pathology - Total	8280	$ 47,791	$ 0	$ 47,791	(Sch 2)
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	78,503	5,552	84,055	
085		Pharmacy - Total	8300	$ 78,503	$ 5,552	$ 84,055	(Sch 2)
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	30,337	0	30,337	
090		Laboratory - Total	8400	$ 30,337	$ 0	$ 30,337	(Sch 2)
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	
095		Home Health Services - Total	8800	$ 0	$ 0	$ 0	(Sch 2)
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	61,448	8,124	69,572	
100		Other Ancillary Services - Total	8900	$ 61,448	$ 8,124	$ 69,572	(Sch 2)

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: DEL AMO GARDENS CONVALESCENT HOSPITAL

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZT05228G

NPI: 1215912910

OSHPD Facility Number: 206190231

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS ADJUSTED 8A-1	AUDIT ADJUSTMENTS 8A-2	AS AUDITED	
101		Subacute 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	
101		Subacute Ancillary Services - Total	8100-8900	$ 0	$ 0	$ 0	(Sch 2)
102		Subacute Pediatrics 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	
102		Subacute Pediatrics Ancillary Services - Total	8100-8900	$ 0	$ 0	$ 0	(Sch 2)
104		Subtotal 075 - 102		$ 677,942	$ 13,676	$ 691,618	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	$ 1,752,364	$ 0	$ 1,752,364	(Sch 2)
105	.20-.39	Fringe Benefits	6110	400,583	0	400,583	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	173,273	(13,676)	159,597	(Sch 4)
105		Skilled Nursing Care - Total	6110	$ 2,326,220	$ (13,676)	$ 2,312,544	
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 - Pediatrics					
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	
126		Subacute Care - Pediatrics - Total	6160	$ 0	$ 0	$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: DEL AMO GARDENS CONVALESCENT HOSPITAL

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZT05228G

NPI: 1215912910

OSHPD Facility Number: 206190231

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS ADJUSTED 8A-1	AUDIT ADJUSTMENTS 8A-2	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	0	0	0	
140		Beauty and Barber - Total	8900	$ 0	$ 0	$ 0	(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**		$ 2,326,220	$ (13,676)	$ 2,312,544	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	$ 69,746	$ 0	$ 69,746	(Sch 2)
155	.20-.39	Fringe Benefits	6600	22,542	0	22,542	(Sch 2)
155	.49	Agency Staff	6600	0	0	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600	1,661	0	1,661	(Sch 4)
155		Social Services - Total	6600	$ 93,949	$ 0	$ 93,949	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: DEL AMO GARDENS CONVALESCENT HOSPITAL

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZT05228G

NPI: 1215912910

OSHPD Facility Number: 206190231

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS ADJUSTED 8A-1	AUDIT ADJUSTMENTS 8A-2	AS AUDITED	
160		Activities					
160	.01-.19	Salaries and Wages	6700	$ 69,807	$ 0	$ 69,807	(Sch 2)
160	.20-.39	Fringe Benefits	6700	17,201	0	17,201	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	8,861	0	8,861	(Sch 4)
160		Activities - Total	6700	$ 95,869	$ 0	$ 95,869	
165		Administration					
165	.01-.19	Salaries and Wages	6900	$ 313,544	$ (63,151)	$ 250,393	(Sch 6)
165	.20-.39	Fringe Benefits	6900	54,943	(11,365)	43,578	(Sch 6)
165	.49	Agency Staff	6900	12,135	(12,135)	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	299,526	111,438	410,964	(Sch 6)
165		Administration - Total	6900	$ 680,148	$ 24,787	$ 704,935	
166		Medical Records					
166	.01-.19	Medical Records - Salaries and Wages	6900	$ 52,368	$ 0	$ 52,368	(Sch 3)
166	.20-.39	Medical Records - Fringe Benefits	6900	10,043	0	10,043	(Sch 3)
166	.49	Medical Records - Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Medical Records - Other - Nonlabor	6900	10,567	0	10,567	(Sch 4)
166		Medical Records - Total	6900	$ 72,978	$ 0	$ 72,978	
167		DPH Licensing Fees	6900	$ 26,978	$ 0	$ 26,978	(Sch 6)
168		Liability Insurance	6900	$ 75,642	$ (5,601)	$ 70,041	(Sch 6)
169		Quality Assurance Fees	6900	$ 297,160	$ 0	$ 297,160	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	$ 60,802	$ 0	$ 60,802	(Sch 3)
170	.20-.39	Fringe Benefits	6800	11,729	0	11,729	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	707	0	707	(Sch 4)
170		Inservice Education - Nursing - Total	6800	$ 73,238	$ 0	$ 73,238	
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		$ 1,415,962	$ 19,186	$ 1,435,148	
200		**Total**		**$ 5,561,938**	**$ 19,186**	**$ 5,581,124**	

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

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: DEL AMO GARDENS CONVALESCENT HOSPITAL

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZT05228G

NPI: 1215912910

OSHPD Facility Number: 206190231

Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
005		Plant Operations and Maintenance				
005	1	Salaries and Wages		$	$	$ 0
005	2	Fringe Benefits				0
005	3	Agency Staff		25,420		25,420
005	4	Other - Nonlabor		165,413		165,413
005	5	Plant Operations and Maintenance - Total		$ 190,833	$ 0	$ 190,833
010		Housekeeping				
010	1	Salaries and Wages		$	$	$ 0
010	2	Fringe Benefits				0
010	3	Agency Staff		149,097		149,097
010	4	Other - Nonlabor		35,978		35,978
010	5	Housekeeping - Total		$ 185,075	$ 0	$ 185,075
015	4	Depreciation: Buildings and Improvements		$ 47,922	$	$ 47,922
020	4	Depreciation: Leasehold Improvements				0
025	4	Depreciation: Equipment		37,169		37,169
030	4	Depreciation and Amortization - Other		1,539		1,539
035	4	Leases and Rentals		17,771		17,771
040	4	Property Taxes		40,464		40,464
045	4	Property Insurance		5,078		5,078
050	4	Interest-Property, Plant, and Equipment		126,186		126,186
055	4	Interest-Other				0
		Subtotal 005 - 055		652,037	0	652,037
060		Laundry and Linen				
060	1	Salaries and Wages		$	$	$ 0
060	2	Fringe Benefits				0
060	3	Agency Staff		74,007		74,007
060	4	Other - Nonlabor		12,934		12,934
060	5	Laundry and Linen - Total		$ 86,941	$ 0	$ 86,941
065		Dietary				
065	1	Salaries and Wages		$	$	$ 0
065	2	Fringe Benefits				0
065	3	Agency Staff		371,822		371,822
065	4	Other - Nonlabor		31,014		31,014
065	5	Dietary - Total		$ 402,836	$ 0	$ 402,836
070	4	Provision for Bad Debts		$	$	$ 0
		Ancillary Services (Note 1)				
075		Patient Supplies				
075	1	Salaries and Wages		$	$	$ 0
075	2	Fringe Benefits				0
075	3	Agency Staff				0
075	4	Other - Nonlabor		18,738		18,738
075	5	Patient Supplies - Total		$ 18,738	$ 0	$ 18,738
077		Specialized Support Surfaces				
077	1	Salaries and Wages		$	$	$ 0
077	2	Fringe Benefits				0
077	3	Agency Staff				0
077	4	Other - Nonlabor		31,142		31,142
077	5	Specialized Support Surfaces - Total		$ 31,142	$ 0	$ 31,142

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: DEL AMO GARDENS CONVALESCENT HOSPITAL

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZT05228G

NPI: 1215912910

OSHPD Facility Number: 206190231

Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
080		Physical Therapy				
080	1	Salaries and Wages		$	$	$ 0
080	2	Fringe Benefits				0
080	3	Agency Staff				0
080	4	Other - Nonlabor		253,380		253,380
080	5	Physical Therapy - Total		$ 253,380	$ 0	$ 253,380
081		Respiratory Therapy				
081	1	Salaries and Wages		$	$	$ 0
081	2	Fringe Benefits				0
081	3	Agency Staff				0
081	4	Other - Nonlabor				0
081	5	Respiratory Therapy - Total		$ 0	$ 0	$ 0
082		Occupational Therapy				
082	1	Salaries and Wages		$	$	$ 0
082	2	Fringe Benefits				0
082	3	Agency Staff				0
082	4	Other - Nonlabor		156,603		156,603
082	5	Occupational Therapy - Total		$ 156,603	$ 0	$ 156,603
083		Speech Pathology				
083	1	Salaries and Wages		$	$	$ 0
083	2	Fringe Benefits				0
083	3	Agency Staff				0
083	4	Other - Nonlabor		47,791		47,791
083	5	Speech Pathology - Total		$ 47,791	$ 0	$ 47,791
085		Pharmacy				
085	1	Salaries and Wages		$	$	$ 0
085	2	Fringe Benefits				0
085	3	Agency Staff				0
085	4	Other - Nonlabor		78,503		78,503
085	5	Pharmacy - Total		$ 78,503	$ 0	$ 78,503
090		Laboratory				
090	1	Salaries and Wages		$	$	$ 0
090	2	Fringe Benefits				0
090	3	Agency Staff				0
090	4	Other - Nonlabor		30,337		30,337
090	5	Laboratory - Total		$ 30,337	$ 0	$ 30,337
095		Home Health Services				
095	1	Salaries and Wages		$	$	$ 0
095	2	Fringe Benefits				0
095	3	Agency Staff				0
095	4	Other - Nonlabor				0
095	5	Home Health Services - Total		$ 0	$ 0	$ 0
100		Other Ancillary Services				
100	1	Salaries and Wages		$	$	$ 0
100	2	Fringe Benefits				0
100	3	Agency Staff				0
100	4	Other - Nonlabor		61,448		61,448
100	5	Other Ancillary Services - Total		$ 61,448	$ 0	$ 61,448

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: DEL AMO GARDENS CONVALESCENT HOSPITAL

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZT05228G

NPI: 1215912910

OSHPD Facility Number: 206190231

Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
101		Subacute Ancillary Services				
101	1	Salaries and Wages		$	$	$ 0
101	2	Fringe Benefits				0
101	3	Agency Staff				0
101	4	Other - Nonlabor				0
101	5	Subacute Ancillary Services - Total		$ 0	$ 0	$ 0
102		Subacute Pediatrics Ancillary Services				
102	1	Salaries and Wages		$	$	$ 0
102	2	Fringe Benefits				0
102	3	Agency Staff				0
102	4	Other - Nonlabor				0
102	5	Subacute Pediatrics Ancillary Services - Total		$ 0	$ 0	$ 0
104		**Subtotal 075 - 102**		$ 677,942	$ 0	$ 677,942
		Routine Services				
105		Skilled Nursing Care				
105	1	Salaries and Wages		$ 1,752,364	$	$ 1,752,364
105	2	Fringe Benefits		400,583		400,583
105	3	Agency Staff				0
105	4	Other - Nonlabor		173,273		173,273
105	5	Skilled Nursing Care - Total		$ 2,326,220	$ 0	$ 2,326,220
110		Intermediate Care				
110	1	Salaries and Wages		$	$	$ 0
110	2	Fringe Benefits				0
110	3	Agency Staff				0
110	4	Other - Nonlabor				0
110	5	Intermediate Care - Total		$ 0	$ 0	$ 0
115		Mentally Disordered				
115	1	Salaries and Wages		$	$	$ 0
115	2	Fringe Benefits				0
115	3	Agency Staff				0
115	4	Other - Nonlabor				0
115	5	Mentally Disordered - Total		$ 0	$ 0	$ 0
120		Developmentally Disabled				
120	1	Salaries and Wages		$	$	$ 0
120	2	Fringe Benefits				0
120	3	Agency Staff				0
120	4	Other - Nonlabor				0
120	5	Developmentally Disabled - Total		$ 0	$ 0	$ 0
125		Subacute Care				
125	1	Salaries and Wages		$	$	$ 0
125	2	Fringe Benefits				0
125	3	Agency Staff				0
125	4	Other - Nonlabor				0
125	5	Subacute Care - Total		$ 0	$ 0	$ 0
126		Subacute Care - Pediatrics				
126	1	Salaries and Wages		$	$	$ 0
126	2	Fringe Benefits				0
126	3	Agency Staff				0
126	4	Other - Nonlabor				0
126	5	Subacute Care - Pediatrics - Total		$ 0	$ 0	$ 0

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: DEL AMO GARDENS CONVALESCENT HOSPITAL

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZT05228G

NPI: 1215912910

OSHPD Facility Number: 206190231

Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
128		Transitional Inpatient Care				
128	1	Salaries and Wages		$	$	$ 0
128	2	Fringe Benefits				0
128	3	Agency Staff				0
128	4	Other - Nonlabor				0
128	5	Transitional Inpatient Care - Total		$ 0	$ 0	$ 0
130		Hospice Inpatient Care				
130	1	Salaries and Wages		$	$	$ 0
130	2	Fringe Benefits				0
130	3	Agency Staff				0
130	4	Other - Nonlabor				0
130	5	Hospice Inpatient Care - Total		$ 0	$ 0	$ 0
135		Other Routine Services				
135	1	Salaries and Wages		$	$	$ 0
135	2	Fringe Benefits				0
135	3	Agency Staff				0
135	4	Other - Nonlabor				0
135	5	Other Routine Services - Total		$ 0	$ 0	$ 0
		Other Nonreimbursable				
139		Residential Care **				
139	1	Salaries and Wages		$	$	$ 0
139	2	Fringe Benefits				0
139	3	Agency Staff				0
139	4	Other - Nonlabor				0
139	5	Residential Care - Total		$ 0	$ 0	$ 0
140		Beauty and Barber				
140	1	Salaries and Wages		$	$	$ 0
140	2	Fringe Benefits				0
140	3	Agency Staff				0
140	4	Other - Nonlabor				0
140	5	Beauty and Barber - Total		$ 0	$ 0	$ 0
145		Other Nonreimbursable				
145	1	Salaries and Wages		$	$	$ 0
145	2	Fringe Benefits				0
145	3	Agency Staff				0
145	4	Other - Nonlabor				0
145	5	Other Nonreimbursable - Total		$ 0	$ 0	$ 0
146		**Subtotal 105 - 145**		$ 2,326,220	$ 0	$ 2,326,220
155		Social Services				
155	1	Salaries and Wages		$ 69,746	$	$ 69,746
155	2	Fringe Benefits		22,542		22,542
155	3	Agency Staff				0
155	4	Other - Nonlabor		1,661		1,661
155	5	Social Services - Total		$ 93,949	$ 0	$ 93,949
160		Activities				
160	1	Salaries and Wages		$ 69,807	$	$ 69,807
160	2	Fringe Benefits		17,201		17,201
160	3	Agency Staff				0
160	4	Other - Nonlabor		8,861		8,861
160	5	Activities - Total		$ 95,869	$ 0	$ 95,869

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: DEL AMO GARDENS CONVALESCENT HOSPITAL

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZT05228G

NPI: 1215912910

OSHPD Facility Number: 206190231

Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
165		Administration				
165	1	Salaries and Wages		$ 313,544	$	$ 313,544
165	2	Fringe Benefits		54,943		54,943
165	3	Agency Staff		12,135		12,135
165	4	Other - Nonlabor		299,526		299,526
165	5	Administration - Total		$ 680,148	$ 0	$ 680,148
166		Medical Records				
166	1	Medical Records - Salaries and Wages		$ 52,368	$	$ 52,368
166	2	Medical Records - Fringe Benefits		10,043		10,043
166	3	Medical Records - Agency Staff				0
166	4	Medical Records - Other - Nonlabor		10,567		10,567
166	5	Medical Records - Total		$ 72,978	$ 0	$ 72,978
167	4	DPH Licensing Fees ***		$ 26,978	$	$ 26,978
168	4	Liability Insurance ***		$ 75,642	$	$ 75,642
169	4	Quality Assurance Fees ***		$ 297,160	$	$ 297,160
170		Inservice Education - Nursing				
170	1	Salaries and Wages		$ 60,802	$	$ 60,802
170	2	Fringe Benefits		11,729		11,729
170	3	Agency Staff				0
170	4	Other - Nonlabor		707		707
170	5	Inservice Education - Nursing - Total		$ 73,238	$ 0	$ 73,238
174		Caregiver Training ***				
174	1	Salaries and Wages		$	$	$ 0
174	2	Fringe Benefits				0
174	3	Agency Staff				0
174	4	Other - Nonlabor				0
174	5	Caregiver Training - Total		$ 0	$ 0	$ 0
		Subtotal 155 - 174		$ 1,415,962	$ 0	$ 1,415,962
200		**Total**		**$ 5,561,938**	**$ $ -**	**$ 5,561,938**

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

* Amounts reclassified from ancillary service type accounts (lines 75 through 100)

** Complete with Direct Residential Care Costs

*** Amounts reclassified from Administration (line 165)

**** Totals in column 5 must match page 10.1, column 14, for each respective cost center (except reclasses)

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
DEL AMO GARDENS CONVALESCENT HOSPITAL	ZZT05228G	1215912910	206190231	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	Sub No.		TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7
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	(4,473)		(4,473)					
010	4	Housekeeping - Other - Nonlabor	4,473		4,473					
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	(5,427)			(5,427)				
060	4	Laundry and Linen - Other - Nonlabor	5,427			5,427				
065	1	Dietary - Salaries and Wages	0							
065	2	Dietary - Fringe Benefits	0							
065	3	Dietary - Agency Staff	(156,165)				(156,165)			
065	4	Dietary - Other - Nonlabor	156,165				156,165			
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							

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
DEL AMO GARDENS CONVALESCENT HOSPITAL	ZZT05228G	1215912910	206190231	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	Sub No.		TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7
083	1	Speech Pathology - Salaries and Wages	0							
083	2	Speech Pathology - Fringe Benefits	0							
083	3	Speech Pathology - Agency Staff	0							
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	5,552						5,552	
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	8,124							8,124
101	1	Subacute Ancillary Services - Salaries and Wages	0							
101	2	Subacute Ancillary Services - Fringe Benefits	0							
101	3	Subacute Ancillary Services - Agency Staff	0							
101	4	Subacute Ancillary Services - Other - Nonlabor	0							
102	1	Subacute Pediatrics Ancillary Services - Salaries and Wages	0							
102	2	Subacute Pediatrics Ancillary - Services Fringe Benefits	0							
102	3	Subacute Pediatrics Ancillary - Services Agency Staff	0							
102	4	Subacute Pediatrics 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	(13,676)						(5,552)	(8,124)
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 - Salaries and Wages	0							
115	2	Mentally Disordered - Fringe Benefits	0							
115	3	Mentally Disordered - Agency Staff	0							
115	4	Mentally Disordered - Other - Nonlabor	0							
120	1	Developmentally Disabled - Salaries and Wages	0							
120	2	Developmentally Disabled - Fringe Benefits	0							
120	3	Developmentally Disabled - Agency Staff	0							
120	4	Developmentally Disabled - Other - Nonlabor	0							
125	1	Subacute Care - Salaries and Wages	0							
125	2	Subacute Care - Fringe Benefits	0							

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
DEL AMO GARDENS CONVALESCENT HOSPITAL	ZZT05228G	1215912910	206190231	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	Sub No.		TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7
125	3	Subacute Care - Agency Staff	0							
125	4	Subacute Care - Other - Nonlabor	0							
126	1	Subacute Care - Pediatrics - Salaries and Wages	0							
126	2	Subacute Care - Pediatrics - Fringe Benefits	0							
126	3	Subacute Care - Pediatrics - Agency Staff	0							
126	4	Subacute Care - Pediatrics - Other - Nonlabor	0							
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	(63,151)	(63,151)						
165	2	Administration - Fringe Benefits	(11,365)	(11,365)						
165	3	Administration - Agency Staff	(12,135)					(12,135)		
165	4	Administration - Other - Nonlabor	111,438	74,516				12,135		
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	0							

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
DEL AMO GARDENS CONVALESCENT HOSPITAL	ZZT05228G	1215912910	206190231	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	Sub No.		TOTAL ADJ (Pages 1 & 2)		AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7
167	4	DPH Licensing Fees	0								
168	4	Liability Insurance	(5,601)								
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								
174	3	Caregiver Training - Agency Staff	0								
174	4	Caregiver Training - Other - Nonlabor	0								
180	4	Professional Liability - Deductible	0								
			0								
			0								
			0								
			0								
			0								
			0								
			0								
200		Total	$19,186	0	0	0	0	0	0	0	0
			(To Sch 8)								

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
DEL AMO GARDENS CONVALESCENT HOSPITAL	ZZT05228G	1215912910	206190231	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	Sub No.		AUDIT ADJ 8	AUDIT ADJ 9	AUDIT ADJ 10	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
005	1	Plant Operations and Maintenance - Salaries and Wages									
005	2	Plant Operations and Maintenance - Fringe Benefits									
005	3	Plant Operations and Maintenance - Agency Staff									
005	4	Plant Operations and Maintenance - Other - Nonlabor									
010	1	Housekeeping - Salaries and Wages									
010	2	Housekeeping - Fringe Benefits									
010	3	Housekeeping - Agency Staff									
010	4	Housekeeping - Other - Nonlabor									
015	4	Depreciation: Buildings and Improvements									
020	4	Depreciation: Leasehold Improvements									
025	4	Depreciation: Equipment									
030	4	Depreciation and Amortization - Other									
035	4	Leases and Rentals									
040	4	Property Taxes									
045	4	Property Insurance									
050	4	Interest-Property, Plant, and Equipment									
055	4	Interest-Other									
060	1	Laundry and Linen - Salaries and Wages									
060	2	Laundry and Linen - Fringe Benefits									
060	3	Laundry and Linen - Agency Staff									
060	4	Laundry and Linen - Other - Nonlabor									
065	1	Dietary - Salaries and Wages									
065	2	Dietary - Fringe Benefits									
065	3	Dietary - Agency Staff									
065	4	Dietary - Other - Nonlabor									
070	4	Provision for Bad Debts									
075	1	Patient Supplies - Salaries and Wages									
075	2	Patient Supplies - Fringe Benefits									
075	3	Patient Supplies - Agency Staff									
075	4	Patient Supplies - Other - Nonlabor									
077	1	Specialized Support Surfaces - Salaries and Wages									
077	2	Specialized Support Surfaces - Fringe Benefits									
077	3	Specialized Support Surfaces - Agency Staff									
077	4	Specialized Support Surfaces - Other - Nonlabor									
080	1	Physical Therapy - Salaries and Wages									
080	2	Physical Therapy - Fringe Benefits									
080	3	Physical Therapy - Agency Staff									
080	4	Physical Therapy - Other - Nonlabor									
081	1	Respiratory Therapy - Salaries and Wages									
081	2	Respiratory Therapy - Fringe Benefits									
081	3	Respiratory Therapy - Agency Staff									
081	4	Respiratory Therapy - Other - Nonlabor									
082	1	Occupational Therapy - Salaries and Wages									
082	2	Occupational Therapy - Fringe Benefits									
082	3	Occupational Therapy - Agency Staff									
082	4	Occupational Therapy - Other - Nonlabor									

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
DEL AMO GARDENS CONVALESCENT HOSPITAL	ZZT05228G	1215912910	206190231	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	Sub No.		AUDIT ADJ 8	AUDIT ADJ 9	AUDIT ADJ 10	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
083	1	Speech Pathology - Salaries and Wages									
083	2	Speech Pathology - Fringe Benefits									
083	3	Speech Pathology - Agency Staff									
083	4	Speech Pathology - Other - Nonlabor									
085	1	Pharmacy - Salaries and Wages									
085	2	Pharmacy - Fringe Benefits									
085	3	Pharmacy - Agency Staff									
085	4	Pharmacy - Other - Nonlabor									
090	1	Laboratory - Salaries and Wages									
090	2	Laboratory - Fringe Benefits									
090	3	Laboratory - Agency Staff									
090	4	Laboratory - Other - Nonlabor									
095	1	Home Health Services - Salaries and Wages									
095	2	Home Health Services - Fringe Benefits									
095	3	Home Health Services - Agency Staff									
095	4	Home Health Services - Other - Nonlabor									
100	1	Other Ancillary Services - Salaries and Wages									
100	2	Other Ancillary Services - Fringe Benefits									
100	3	Other Ancillary Services - Agency Staff									
100	4	Other Ancillary Services - Other - Nonlabor									
101	1	Subacute Ancillary Services - Salaries and Wages									
101	2	Subacute Ancillary Services - Fringe Benefits									
101	3	Subacute Ancillary Services - Agency Staff									
101	4	Subacute Ancillary Services - Other - Nonlabor									
102	1	Subacute Pediatrics Ancillary Services - Salaries and Wages									
102	2	Subacute Pediatrics Ancillary - Services Fringe Benefits									
102	3	Subacute Pediatrics Ancillary - Services Agency Staff									
102	4	Subacute Pediatrics Ancillary Services - Other - Nonlabor									
105	1	Skilled Nursing Care - Salaries and Wages									
105	2	Skilled Nursing Care - Fringe Benefits									
105	3	Skilled Nursing Care - Agency Staff									
105	4	Skilled Nursing Care - Other - Nonlabor									
110	1	Intermediate Care - Salaries and Wages									
110	2	Intermediate Care - Fringe Benefits									
110	3	Intermediate Care Agency Staff									
110	4	Intermediate Care - Other - Nonlabor									
115	1	Mentally Disordered - Salaries and Wages									
115	2	Mentally Disordered - Fringe Benefits									
115	3	Mentally Disordered - Agency Staff									
115	4	Mentally Disordered - Other - Nonlabor									
120	1	Developmentally Disabled - Salaries and Wages									
120	2	Developmentally Disabled - Fringe Benefits									
120	3	Developmentally Disabled - Agency Staff									
120	4	Developmentally Disabled - Other - Nonlabor									
125	1	Subacute Care - Salaries and Wages									
125	2	Subacute Care - Fringe Benefits									

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
DEL AMO GARDENS CONVALESCENT HOSPITAL	ZZT05228G	1215912910	206190231	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	Sub No.		AUDIT ADJ 8	AUDIT ADJ 9	AUDIT ADJ 10	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
125	3	Subacute Care - Agency Staff									
125	4	Subacute Care - Other - Nonlabor									
126	1	Subacute Care - Pediatrics - Salaries and Wages									
126	2	Subacute Care - Pediatrics - Fringe Benefits									
126	3	Subacute Care - Pediatrics - Agency Staff									
126	4	Subacute Care - Pediatrics - Other - Nonlabor									
128	1	Transitional Inpatient Care Salaries and Wages									
128	2	Transitional Inpatient Care Fringe Benefits									
128	3	Transitional Inpatient Care Agency Staff									
128	4	Transitional Inpatient Care - Other - Nonlabor									
130	1	Hospice Inpatient Care - Salaries and Wages									
130	2	Hospice Inpatient Care - Fringe Benefits									
130	3	Hospice Inpatient Care -Agency Staff									
130	4	Hospice Inpatient Care - Other - Nonlabor									
135	1	Other Routine Services - Salaries and Wages									
135	2	Other Routine Services - Fringe Benefits									
135	3	Other Routine Services - Agency Staff									
135	4	Other Routine Services - Other - Nonlabor									
139	1	Residential Care - Salaries and Wages									
139	2	Residential Care - Fringe Benefits									
139	3	Residential Care - Agency Staff									
139	4	Residential Care - Other - Nonlabor									
140	1	Beauty and Barber Salaries and Wages									
140	2	Beauty and Barber Fringe Benefits									
140	3	Beauty and Barber Agency Staff									
140	4	Beauty and Barber - Other - Nonlabor									
145	1	Other Nonreimbursable - Salaries and Wages									
145	2	Other Nonreimbursable - Fringe Benefits									
145	3	Other Nonreimbursable - Agency Staff									
145	4	Other Nonreimbursable - Other - Nonlabor									
155	1	Social Services - Salaries and Wages									
155	2	Social Services - Fringe Benefits									
155	3	Social Services - Agency Staff									
155	4	Social Services - Other - Nonlabor									
160	1	Activities - Salaries and Wages									
160	2	Activities - Fringe Benefits									
160	3	Activities - Agency Staff									
160	4	Activities - Other - Nonlabor									
165	1	Administration - Salaries and Wages									
165	2	Administration - Fringe Benefits									
165	3	Administration - Agency Staff									
165	4	Administration - Other - Nonlabor		(5,220)	30,007						
166	1	Medical Records - Salaries and Wages									
166	2	Medical Records - Fringe Benefits									
166	3	Medical Records - Agency Staff									
166	4	Medical Records - Other - Nonlabor									

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
DEL AMO GARDENS CONVALESCENT HOSPITAL	ZZT05228G	1215912910	206190231	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	Sub No.		AUDIT ADJ 8	AUDIT ADJ 9	AUDIT ADJ 10	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
167	4	DPH Licensing Fees									
168	4	Liability Insurance	(5,601)								
169	4	Quality Assurance Fees									
170	1	Inservice Education - Nursing - Salaries and Wages									
170	2	Inservice Education - Nursing - Fringe Benefits									
170	3	Inservice Education - Nursing - Agency Staff									
170	4	Inservice Education - Nursing - Other - Nonlabor									
174	1	Caregiver Training - Salaries and Wages									
174	2	Caregiver Training - Fringe Benefits									
174	3	Caregiver Training - Agency Staff									
174	4	Caregiver Training - Other - Nonlabor									
180	4	Professional Liability - Deductible									
200		Total	(5,601)	(5,220)	30,007	0	0	0	0	0	0

Provider Name	Fiscal Period	Provider Number	Adjustments
DEL AMO GARDENS CONVALESCENT HOSPITAL	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009	ZZT05228G	11

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	1	8A-2	165	1	Administration - Salaries and Wages	$313,544	($63,151)	$250,393
	10.5	165	2	8A-2	165	2	Administration - Fringe Benefits	54,943	(11,365)	43,578
	10.5	165	4	8A-2	165	4	Administration - Other - Nonlabor	299,526	74,516	374,042 *
							To reclassify the provider's adjustments for proper cost determination.			
							42 CFR 413.20 and 413.24			
							CMS Pub. 15-1, Sections 2300 and 2304			
2	10.5	010	3	8A-2	010	3	Housekeeping - Agency Staff	$149,097	($4,473)	$144,624
	10.5	010	4	8A-2	010	4	Housekeeping - Other - Nonlabor	35,978	4,473	40,451
							To reclassify housekeeping expense for proper cost determination.			
							42 CFR 413.20 and 413.24			
							CMS Pub. 15-1, Sections 2300 and 2304			
3	10.5	060	3	8A-2	060	3	Laundry and Linen - Agency Staff	$74,007	($5,427)	$68,580
	10.5	060	4	8A-2	060	4	Laundry and Linen - Other - Nonlabor	12,934	5,427	18,361
							To reclassify laundry and linen expense for proper cost determination.			
							42 CFR 413.20 and 413.24			
							CMS Pub. 15-1, Sections 2300 and 2304			
4	10.5	065	3	8A-2	065	3	Dietary - Agency Staff	$371,822	($156,165)	$215,657
	10.5	065	4	8A-2	065	4	Dietary - Other - Nonlabor	31,014	156,165	187,179
							To reclassify dietary expense for proper cost determination.			
							42 CFR 413.20 and 413.24			
							CMS Pub. 15-1, Sections 2300 and 2304			
5	10.5	165	3	8A-2	165	3	Administration - Agency Staff	$12,135	($12,135)	$0
	10.5	165	4	8A-2	165	4	Administration - Other - Nonlabor *	374,042	12,135	386,177 *
							To reclassify administration expense for proper cost determination.			
							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 Number	Adjustments
DEL AMO GARDENS CONVALESCENT HOSPITAL	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009	ZZT05228G	11

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			
6	10.5	085	4	8A-2	085	4	Pharmacy - Other - Nonlabor	$78,503	$5,552	$84,055
	10.5	105	4	8A-2	105	4	Skilled Nursing Care - Other - Nonlabor	173,273	(5,552)	167,721 *
							To reclassify legend drugs expense for proper cost determination.			
							42 CFR 413.20 and 413.24			
							CCR, Title 22, Section 51511(c)			
7	10.5	100	4	8A-2	100	4	Other Ancillary Services - Other - Nonlabor	$61,448	$8,124	$69,572
	10.5	105	4	8A-2	105	4	Skilled Nursing Care - Other - Nonlabor *	167,721	(8,124)	159,597
							To reclassify ambulance expense for proper cost determination.			
							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 Number	Adjustments
DEL AMO GARDENS CONVALESCENT HOSPITAL	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009	ZZT05228G	11

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				
8	10.5	168	4	8A-2	168	4	Administration - Liability Insurance To adjust liability insurance expense to agree with the provider's records. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304		$75,642	($5,601)	$70,041
9	10.5	165	4	8A-2	165	4	Administration - Other - Nonlabor To eliminate legal or consultant fees in connection with a fair hearing or other litigation against or involving California Department of Public Health or Department of Healthcare Services. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	$386,177	($5,220)	$380,957 *
10	10.5	165	4	8A-2	165	4	Administration - Other - Nonlabor To adjust home office costs to agree with the filed Home Office Cost Report. 42 CFR 413.17 / CMS Pub. 15-1, Sections 2150.2 and 2304	*	$380,957	$30,007	$410,964

*Balance carried forward from prior/to subsequent adjustments

Provider Name	Fiscal Period	Provider Number	Adjustments
DEL AMO GARDENS CONVALESCENT HOSPITAL	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009	ZZT05228G	11

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			
11	4.1	5	6	1	12		Total Patient Days To adjust total patient days to agree with the provider's patient census report. 42 CFR 413.20 and 413.50 CMS Pub. 15-1, Sections 2205 and 2304	29,876	1	29,877