

**REPORT  
ON THE  
RATE SETTING AUDIT**

**OAK PARK CONVALESCENT HOSPITAL  
PLEASANT HILL, CALIFORNIA  
PROVIDER NUMBER: LTC05049F AND  
NPI NUMBER: 1366535882**

**FISCAL PERIOD ENDED  
DECEMBER 31, 2009**

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

**Section Chief: Louise Wong  
Audit Supervisor: Diana Dong  
Auditor: Laurie Plancarte**



TOBY DOUGLAS  
DIRECTOR

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



EDMUND G. BROWN JR.  
GOVERNOR

April 7, 2011

Abby Howard, Administrator  
Oak Park Convalescent Hospital  
1625 Oak Park Boulevard  
Pleasant Hill, CA 94523

PROVIDER: OAK PARK CONVALESCENT HOSPITAL  
PROVIDER NUMBER: LTC05049F  
NPI NUMBER: 1366535882  
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 Adjustments 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.

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

John Melton, 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  
P.O. 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—Richmond at (510) 620-3100.

Original Signed by

Louise Wong, Chief  
Audits Section—Richmond  
Financial Audits Branch

Certified

## SUMMARY OF AUDITED FACILITY COST PER PATIENT DAY

Provider Name:  
OAK PARK CONVALESCENT HOSPITAL

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

Provider Number:  
LTC05049F

NPI:  
1366535882

OSHPD Facility No.:  
206071028

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
<b>SKILLED NURSING CARE</b>				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 1,258,081	\$ 111.30
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 432,669	\$ 38.28
3	Cost of Direct and Indirect NonLabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 198,696	\$ 17.58
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 165,480	\$ 14.64
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 24,222	\$ 2.14
6	DPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 12,693	\$ 1.12
7	Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 31,686	\$ 2.80
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 96,916	\$ 8.57
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 376,445	\$ 33.30
11	Cost of Routine Service/Audited Total Costs	\$ 2,593,652	\$ 2,596,887	\$ 229.73
12	Total Patient Days (Adj 2)	11,259	11,304	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 230.36	\$ 229.73	
14	Overpayments (Adj)	\$ 0	\$ 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	

## SUMMARY OF AUDITED FACILITY COST PER PATIENT DAY

**Provider Name:**  
OAK PARK CONVALESCENT HOSPITAL

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

**Provider Number:**  
LTC05049F

**NPI:**  
1366535882

**OSHPD Facility No.:**  
206071028

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

ALLOCATION OF GENERAL SERVICES - LABOR  
(DIRECT CARE)

Provider Name:  
OAK PARK CONVALESCENT HOSPITAL

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

Provider Number:  
LTC05049F

NPI:  
1366535882

OSHPD Facility No.:  
206071028

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs	Activities	Total
			155	160	
	<b>GENERAL SERVICES</b>				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services (Salaries, Fringe Benefits, & Agency Labor)	\$ 23,753	\$ 23,753		
160	Activities (Salaries, Fringe Benefits, & Agency Labor)	51,018		\$ 51,018	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
	<b>ANCILLARY SERVICES</b>				
075	Patient Supplies	42,362	0	0	42,362 ***
077	Specialized Support Surfaces	N/A	0	0	0 ***
080	Physical Therapy	72,989	0	0	72,989 ***
081	Respiratory Therapy	0	0	0	0 ***
082	Occupational Therapy	74,638	0	0	74,638 ***
083	Speech Pathology	38,702	0	0	38,702 ***
085	Pharmacy	58,165	0	0	58,165 ***
090	Laboratory	8,220	0	0	8,220 ***
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	5,195	0	0	5,195
101	Subacute Ancillary Services	0	0	0	0
102	Subacute Pediatrics Ancillary Services	0	0	0	0 **
	<b>ROUTINE SERVICES</b>				
105	Skilled Nursing Care	1,183,310	23,753	51,018	1,258,081 *
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 *
	<b>NONREIMBURSABLE</b>				
139	Residential Care	0	0	0	0
140	Beauty and Barber	460	0	0	460
145	Other Nonreimbursable	0	0	0	0
	<b>TOTAL</b>	<b>\$ 1,558,812</b>	<b>\$ 23,753</b>	<b>\$ 51,018</b>	<b>\$ 1,558,812</b>

\* (To Schedule 1)  
 \*\* (To Pediatric Subacute Schedule 1)  
 \*\*\* (To Pediatric Subacute Schedule 2)

ALLOCATION OF GENERAL SERVICES - LABOR  
(INDIRECT CARE)

Provider Name:  
OAK PARK CONVALESCENT HOSPITAL

Provider Number:  
LTC05049F

NPI:  
1366535882

OSHPD Facility Number:  
206071028

Fiscal Period:  
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 Svcs 155	Activities 160	In-serv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 46,036	\$ 46,036										
010	Housekeeping	96,332	142	\$ 96,474									
060	Laundry and Linen	56,786	3,300	6,937	\$ 67,023								
065	Dietary	156,345	3,552	7,467	0	\$ 167,364							
155	Social Services	N/A	5,474	11,507	0	0	\$ 16,981						
160	Activities	N/A	0	0	0	0	0	\$ -					
165	Administration	N/A	1,051	2,210	0	0	0	0		\$ 3,262	\$ 3,262		
166	Medical Records	21,485	488	1,026	0	0	0	0		23,000		\$ 23,000	
170	Inservice Education - Nursing	62,838	819	1,722	0	0	0	0	\$ 65,379				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies		295	621	0	0	0	0	0	916	63	442	\$ 1,421 ***
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0 ***
080	Physical Therapy		295	621	0	0	0	0	0	916	105	742	1,764 ***
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0 ***
082	Occupational Therapy		295	621	0	0	0	0	0	916	108	758	1,782 ***
083	Speech Pathology		295	621	0	0	0	0	0	916	58	406	1,380 ***
085	Pharmacy		0	0	0	0	0	0	0	0	81	570	651 ***
090	Laboratory		0	0	0	0	0	0	0	0	11	81	92 ***
095	Home Health Services		0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services		0	0	0	0	0	0	0	0	7	51	58
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 **
<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care		30,028	63,121	67,023	167,364	16,981	0	65,379	409,896	2,828	19,945	432,669 *
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 *
<b>NONREIMBURSABLE</b>													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		0	0	0	0	0	0	0	0	1	5	5
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 439,822	\$ 46,036	\$ 96,474	\$ 67,023	\$ 167,364	\$ 16,981	\$ -	\$ 65,379	\$ 413,560	\$ 3,262	\$ 23,000	\$ 439,822

\* (To Schedule 1)  
 \*\* (To Pediatric Subacute Schedule 1)  
 \*\*\* (To Pediatric Subacute Schedule 2)

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

Provider Name:  
OAK PARK CONVALESCENT HOSPITAL

Provider Number:  
LTC05049F

NPI:  
1366535882

OSHPD Facility Number:  
206071028

Fiscal Period:  
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
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 75,521	\$ 75,521										
010	Housekeeping	6,065	233	\$ 6,298									
060	Laundry and Linen	4,101	5,414	453	\$ 9,968								
065	Dietary	75,480	5,827	487	0	\$ 81,795							
155	Social Services	219	8,980	751	0	0	\$ 9,950						
160	Activities	4,530	0	0	0	0	0	\$ 4,530					
165	Administration	N/A	1,725	144	0	0	0	0		\$ 1,869	\$ 1,869		
166	Medical Records	16,884	801	67	0	0	0	0		17,752		\$ 17,752	
170	Inservice Education - Nursing	303	1,344	112	0	0	0	0	\$ 1,759				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies	0	485	41	0	0	0	0	0	525	36	341	\$ 902 ***
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0 ***
080	Physical Therapy	0	485	41	0	0	0	0	0	525	60	573	1,158 ***
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0 ***
082	Occupational Therapy	0	485	41	0	0	0	0	0	525	62	585	1,172 ***
083	Speech Pathology	0	485	41	0	0	0	0	0	525	33	313	871 ***
085	Pharmacy	0	0	0	0	0	0	0	0	0	46	440	487 ***
090	Laboratory	0	0	0	0	0	0	0	0	0	7	62	69 ***
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	0	0	0	0	0	0	0	0	0	4	39	43
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	0 **
<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care	20,300	49,260	4,120	9,968	81,795	9,950	4,530	1,759	181,682	1,621	15,394	198,696 *
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care	0	0	0	0	0	0	0	0	0	0	0	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 *
<b>NONREIMBURSABLE</b>													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		0	0	0	0	0	0	0	0	0	3	4
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 203,403</b>	<b>\$ 75,521</b>	<b>\$ 6,298</b>	<b>\$ 9,968</b>	<b>\$ 81,795</b>	<b>\$ 9,950</b>	<b>\$ 4,530</b>	<b>\$ 1,759</b>	<b>\$ 183,782</b>	<b>\$ 1,869</b>	<b>\$ 17,752</b>	<b>\$ 203,403</b>

\* (To Schedule 1)  
\*\* (To Pediatric Subacute Schedule 1)  
\*\*\* (To Pediatric Subacute Schedule 2)

## ALLOCATION OF CAPITAL COSTS

Provider Name:  
OAK PARK CONVALESCENT HOSPITAL

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

Provider Number:  
LTC05049F

NPI:  
1366535882

OSHPD Facility Number:  
206071028

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital Various	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Svcs 155	Activities 160
	<b>GENERAL SERVICES</b>									
	Capital Related (excluding lines 40 & 45)	\$ 170,633	87%							
	Property Tax (line 40)	24,976	13%	\$ 195,609						
005	Plant Operations and Maintenance			3,887	\$ 3,887					
010	Housekeeping			590	12	\$ 602				
060	Laundry and Linen			13,744	279	43	\$ 14,066			
065	Dietary			14,793	300	47	0	\$ 15,140		
155	Social Services			22,797	462	72	0	0	\$ 23,331	
160	Activities			0	0	0	0	0	0	\$ -
165	Administration			4,379	89	14	0	0	0	0
166	Medical Records			2,034	41	6	0	0	0	0
170	Inservice Education - Nursing			3,411	69	11	0	0	0	0
	<b>ANCILLARY SERVICES</b>									
075	Patient Supplies			1,230	25	4	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			1,230	25	4	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			1,230	25	4	0	0	0	0
083	Speech Pathology			1,230	25	4	0	0	0	0
085	Pharmacy			0	0	0	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Ancillary Services			0	0	0	0	0	0	0
102	Subacute Pediatrics Ancillary Services			0	0	0	0	0	0	0
	<b>ROUTINE SERVICES</b>									
105	Skilled Nursing Care			125,054	2,535	394	14,066	15,140	23,331	0
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - 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
	<b>NONREIMBURSABLE</b>									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	0	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 195,609	100%	\$ 195,609	\$ 3,887	\$ 602	\$ 14,066	\$ 15,140	\$ 23,331	\$ -

\* (To Schedule 1)

\*\* (To Pediatric Subacute Schedule 1)

\*\*\* (To Pediatric Subacute Schedule 2)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
OAK PARK CONVALESCENT HOSPITAL

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

Provider Number:  
LTC05049F

NPI:  
1366535882

OSHPD Facility Number:  
206071028

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 87% Of Total	Property Tax 13% Of Total
<b>GENERAL SERVICES</b>										
	Capital Related (excluding lines 40 & 45)	\$ 170,633	87%							
	Property Tax (line 40)	24,976	13%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 4,482	\$ 4,482				
166	Medical Records				2,081		\$ 2,081			
170	Inservice Education - Nursing			\$ 3,491						
<b>ANCILLARY SERVICES</b>										
075	Patient Supplies			0	1,259	86	40	\$ 1,385	\$ 1,208	\$ 177 ***
077	Specialized Support Surfaces			0	0	0	0	0	0	0 ***
080	Physical Therapy			0	1,259	145	67	1,471	1,283	188 ***
081	Respiratory Therapy			0	0	0	0	0	0	0 ***
082	Occupational Therapy			0	1,259	148	69	1,475	1,287	188 ***
083	Speech Pathology			0	1,259	79	37	1,375	1,199	176 ***
085	Pharmacy			0	0	111	52	163	142	21 ***
090	Laboratory			0	0	16	7	23	20	3 ***
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	10	5	15	13	2
101	Subacute Ancillary Services			0	0	0	0	0	0	0
102	Subacute Pediatrics Ancillary Services			0	0	0	0	0	0	0 **
<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care			3,491	184,011	3,886	1,805	189,702	165,480	24,222 *
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 *
<b>NONREIMBURSABLE</b>										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	0	1	0	1	1	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 195,609</b>	<b>100%</b>	<b>\$ 3,491</b>	<b>\$ 189,046</b>	<b>\$ 4,482</b>	<b>\$ 2,081</b>	<b>\$ 195,609</b>	<b>\$ 170,633</b>	<b>\$ 24,976</b>

\* (To Schedule 1)  
 \*\* (To Pediatric Subacute Schedule 1)  
 \*\*\* (To Pediatric Subacute Schedule 2)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:  
OAK PARK CONVALESCENT HOSPITAL

Provider Number:  
LTC05049F

NPI:  
1366535882

OSHPD Facility Number:  
206071028

Fiscal Period:  
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. 73% of Total	DPH License Fees 2% of Total	Liability Insurance 6% of Total	Quality Assur. Fees 19% of Total	Caregiver Training 0% of Total
<b>GENERAL SERVICES</b>														
045	Property Insurance	\$ 2,310												
055	Interest-Other	6,023												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	425,778												
	Total Costs Allocable as Administration	434,111	73%											
167	DPH Licensing Fees	14,637	2%											
168	Liability Insurance	36,540	6%											
169	Quality Assurance Fees	111,762	19%											
174	Caregiver Training	0	0%											
	Total	597,050	100%						\$ 597,050					
<b>ANCILLARY SERVICES</b>														
075	Patient Supplies			\$ 42,362	\$ 916	\$ 525	\$ 1,259	\$ 45,062	11,472	\$ 8,341	\$ 281	\$ 702	\$ 2,147	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			72,989	916	525	1,259	75,689	19,269	14,011	472	1,179	3,607	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			74,638	916	525	1,259	77,338	19,689	14,316	483	1,205	3,686	0
083	Speech Pathology			38,702	916	525	1,259	41,402	10,540	7,664	258	645	1,973	0
085	Pharmacy			58,165	0	0	0	58,165	14,808	10,767	363	906	2,772	0
090	Laboratory			8,220	0	0	0	8,220	2,093	1,522	51	128	392	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			5,195	0	0	0	5,195	1,323	962	32	81	248	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
<b>ROUTINE SERVICES</b>														
105	Skilled Nursing Care			1,258,082	409,896	181,682	184,011	2,033,670	517,739	376,445	12,693	31,686	96,916	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
<b>NONREIMBURSABLE</b>														
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			460	0	0	0	460	117	85	3	7	22	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 597,050		\$ 1,558,813	\$ 413,560	\$ 183,782	\$ 189,046	\$ 2,345,201	\$ 597,050					
	Total Administrative Costs							\$ 597,050		\$ 434,111	\$ 14,637	\$ 36,540	\$ 111,762	\$ -
	Unit Cost Multiplier							0.25458368						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 26,262	\$ 19,621	\$ 4,482	\$ 50,364							
	TOTAL FACILITY COSTS							\$ 2,992,615						

\* (To Schedule 1)  
 \*\* (To Pediatric Subacute Schedule 1)  
 \*\*\* (To Pediatric Subacute Schedule 2)

## STATISTICS FOR COST ALLOCATION

Provider Name:  
OAK PARK CONVALESCENT HOSPITAL

Provider Number:  
LTC05049F

NPI:  
1366535882

OSHPD Facility Number:  
206071028

Fiscal Period:  
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)
	<b>GENERAL SERVICES</b>										
005	Plant Operations and Maintenance	237									
010	Housekeeping	36	36								
060	Laundry and Linen	838	838	838							
065	Dietary	902	902	902							
155	Social Services	1,390	1,390	1,390							
160	Activities										
165	Administration	267	267	267							
166	Medical Records	124	124	124							
170	Inservice Education - Nursing	208	208	208							
	<b>ANCILLARY SERVICES</b>										
075	Patient Supplies	75	75	75						45,062	45,062
077	Specialized Support Surfaces									0	0
080	Physical Therapy	75	75	75						75,689	75,689
081	Respiratory Therapy									0	0
082	Occupational Therapy	75	75	75						77,338	77,338
083	Speech Pathology	75	75	75						41,402	41,402
085	Pharmacy									58,165	58,165
090	Laboratory									8,220	8,220
095	Home Health Services									0	0
100	Other Ancillary Services									5,195	5,195
101	Subacute Ancillary Services									0	0
102	Subacute Pediatrics Ancillary Services									0	0
	<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care	7,625	7,625	7,625	134,711	33,768	1,203,610	1,203,610	1,203,610	2,033,670	2,033,670
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
	<b>NONREIMBURSABLE</b>										
139	Residential Care									0	0
140	Beauty and Barber									460	460
145	Other Nonreimbursable									0	0
	<b>TOTAL STATISTICS</b>	11,927	11,690	11,654	134,711	33,768	1,203,610	1,203,610	1,203,610	2,345,201	2,345,201
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 23,753 0.019734798	\$ 51,018 0.042387484			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 46,036 3.93806672	\$ 96,474 8.27816805	\$ 67,023 0.49753327	\$ 167,364 4.95629128	\$ 16,981 0.01410803	\$ - 0.00000000	\$ 65,379 0.05431907	\$ 3,262 0.00139081	\$ 23,000 0.00980718
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 75,521 6.46030796	\$ 6,298 0.54037850	\$ 9,968 0.07399229	\$ 81,795 2.42225240	\$ 9,950 0.00826676	\$ 4,530 0.00376368	\$ 1,759 0.00146156	\$ 1,869 0.00079703	\$ 17,752 0.00756954
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 195,609 16.40051983	\$ 3,887 0.33249985	\$ 602 0.05168944	\$ 14,066 0.10441305	\$ 15,140 0.44834777	\$ 23,331 0.01938398	\$ - 0.00000000	\$ 3,491 0.00290062	\$ 4,482 0.00191093	\$ 2,081 0.00088747

## SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
OAK PARK CONVALESCENT HOSPITAL

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

Provider Number:  
LTC05049F

NPI:  
1366535882

OSHPD Facility Number:  
206071028

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	\$ 33,034	\$ 0	\$ 33,034	(Sch 3)
005	.20-.39	Fringe Benefits	6200	13,002	0	13,002	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	75,521	0	75,521	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 121,557	\$ 0	\$ 121,557	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 67,091	\$ 0	\$ 67,091	(Sch 3)
010	.20-.39	Fringe Benefits	6300	29,241	0	29,241	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	6,065	0	6,065	(Sch 4)
010		Housekeeping - Total	6300	\$ 102,397	\$ 0	\$ 102,397	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 0	0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	1,545	0	1,545	(Sch 5)
025		Depreciation: Equipment	7140	4,277	0	4,277	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	164,811	0	164,811	(Sch 5)
040		Property Taxes	7300	24,976	0	24,976	(Sch 5)
045		Property Insurance	7400	2,310	0	2,310	(Sch 6)
050		Interest-Property, Plant, and Equipment	7500	0	0	0	(Sch 5)
055		Interest-Other	7600	6,023	0	6,023	(Sch 6)
057		Subtotal 005 - 055		\$ 427,896	\$ 0	\$ 427,896	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 23,821	\$ 0	\$ 23,821	(Sch 3)
060	.20-.39	Fringe Benefits	6400	2,771	0	2,771	(Sch 3)
060	.79	Agency Staff	6400	30,194	0	30,194	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	4,101	0	4,101	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 60,887	\$ 0	\$ 60,887	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 132,487	\$ 0	\$ 132,487	(Sch 3)
065	.20-.39	Fringe Benefits	6500	23,858	0	23,858	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	75,480	0	75,480	(Sch 4)
065		Dietary - Total	6500	\$ 231,825	\$ 0	\$ 231,825	
070		Provision for Bad Debts	7700	\$ 0	0	\$ 0	
		<b>Ancillary Services (Note 1)</b>					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$ 0	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100	0	0	0	(Sch 2)
075	.79	Agency Staff	8100	0	0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	42,362	0	42,362	(Sch 2)
075		Patient Supplies - Total	8100	\$ 42,362	\$ 0	\$ 42,362	(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	0	0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 0	\$ 0	\$ 0	

## SUMMARY OF AUDITED PROGRAM EXPENSES

## Provider Name:

OAK PARK CONVALESCENT HOSPITAL

## Fiscal Period:

JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

## Provider Number:

LTC05049F

## NPI:

1366535882

## OSHPD Facility Number:

206071028

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	72,989	0	72,989	
080		Physical Therapy - Total	8200	\$ 72,989	\$ 0	\$ 72,989	(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	74,638	0	74,638	
082		Occupational Therapy - Total	8250	\$ 74,638	\$ 0	\$ 74,638	(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	38,702	0	38,702	
083		Speech Pathology - Total	8280	\$ 38,702	\$ 0	\$ 38,702	(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	58,165	0	58,165	
085		Pharmacy - Total	8300	\$ 58,165	\$ 0	\$ 58,165	(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	8,220	0	8,220	
090		Laboratory - Total	8400	\$ 8,220	\$ 0	\$ 8,220	(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	5,195	0	5,195	
100		Other Ancillary Services - Total	8900	\$ 5,195	\$ 0	\$ 5,195	(Sch 2)

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
OAK PARK CONVALESCENT HOSPITAL

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

Provider Number:  
LTC05049F

NPI:  
1366535882

OSHPD Facility Number:  
206071028

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		\$ 300,271	\$ 0	\$ 300,271	
		<b>Routine Services</b>					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 991,934	\$ 0	\$ 991,934	(Sch 2)
105	.20-.39	Fringe Benefits	6110	191,376	0	191,376	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	20,300	0	20,300	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 1,203,610	\$ 0	\$ 1,203,610	
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:

OAK PARK CONVALESCENT HOSPITAL

## Fiscal Period:

JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

## Provider Number:

LTC05049F

## NPI:

1366535882

## OSHPD Facility Number:

206071028

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)
		<b>Other Nonreimbursable</b>					
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	460	0	460	
140		Beauty and Barber - Total	8900	\$ 460	\$ 0	\$ 460	(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	766	(766)	0	
145		Other Nonreimbursable - Total	9100	\$ 766	\$ (766)	\$ 0	(Sch 2)
146		<b>Subtotal 105 - 145</b>		\$ 1,204,836	\$ (766)	\$ 1,204,070	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	\$ 20,379	\$ 0	\$ 20,379	(Sch 2)
155	.20-.39	Fringe Benefits	6600	3,374	0	3,374	(Sch 2)
155	.49	Agency Staff	6600	0	0	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600	219	0	219	(Sch 4)
155		Social Services - Total	6600	\$ 23,972	\$ 0	\$ 23,972	

## SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
OAK PARK CONVALESCENT HOSPITAL

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

Provider Number:  
LTC05049F

NPI:  
1366535882

OSHPD Facility Number:  
206071028

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	\$ 41,397	\$ 0	\$ 41,397	(Sch 2)
160	.20-.39	Fringe Benefits	6700	9,621	0	9,621	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	4,530	0	4,530	(Sch 4)
160		Activities - Total	6700	\$ 55,548	\$ 0	\$ 55,548	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 154,777	\$ 0	\$ 154,777	(Sch 6)
165	.20-.39	Fringe Benefits	6900	47,979	0	47,979	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	223,022	0	223,022	(Sch 6)
165		Administration - Total	6900	\$ 425,778	\$ 0	\$ 425,778	
166		Medical Records					
166	.01-.19	Medical Records - Salaries and Wages	6900	\$ 16,994	\$ 0	\$ 16,994	(Sch 3)
166	.20-.39	Medical Records - Fringe Benefits	6900	4,491	0	4,491	(Sch 3)
166	.49	Medical Records - Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Medical Records - Other - Nonlabor	6900	16,884	0	16,884	(Sch 4)
166		Medical Records - Total	6900	\$ 38,369	\$ 0	\$ 38,369	
167		DPH Licensing Fees	6900	\$ 14,637	\$ 0	\$ 14,637	(Sch 6)
168		Liability Insurance	6900	\$ 36,540	\$ 0	\$ 36,540	(Sch 6)
169		Quality Assurance Fees	6900	\$ 111,762	\$ 0	\$ 111,762	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 50,601	\$ 0	\$ 50,601	(Sch 3)
170	.20-.39	Fringe Benefits	6800	12,237	0	12,237	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	303	0	303	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 63,141	\$ 0	\$ 63,141	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$ 0	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900	0	0	0	(Sch 6)
174	.49	Agency Staff	6900	0	0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900	0	0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		<b>Subtotal 155 - 174</b>		\$ 769,747	\$ 0	\$ 769,747	
200		<b>Total</b>		\$ 2,995,462	\$ (766)	\$ 2,994,696	

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

## SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:

OAK PARK CONVALESCENT HOSPITAL

Fiscal Period:

JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number:

LTC05049F

NPI:

1366535882

OSHPD Facility Number:

206071028

Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
005		Plant Operations and Maintenance				
005	1	Salaries and Wages		\$ 33,034	\$ 0	\$ 33,034
005	2	Fringe Benefits		13,002	0	13,002
005	3	Agency Staff				0
005	4	Other - Nonlabor		75,521	0	75,521
005	5	Plant Operations and Maintenance - Total		\$ 121,557	\$ 0	\$ 121,557
010		Housekeeping				
010	1	Salaries and Wages		\$ 67,091	\$ 0	\$ 67,091
010	2	Fringe Benefits		29,241	0	29,241
010	3	Agency Staff				0
010	4	Other - Nonlabor		6,065	0	6,065
010	5	Housekeeping - Total		\$ 102,397	\$ 0	\$ 102,397
015	4	Depreciation: Buildings and Improvements		\$	\$	\$ 0
020	4	Depreciation: Leasehold Improvements		1,545	0	1,545
025	4	Depreciation: Equipment		4,277	0	4,277
030	4	Depreciation and Amortization - Other				0
035	4	Leases and Rentals		164,811	0	164,811
040	4	Property Taxes		24,976	0	24,976
045	4	Property Insurance		2,310	0	2,310
050	4	Interest-Property, Plant, and Equipment				0
055	4	Interest-Other		6,023	0	6,023
		<b>Subtotal 005 - 055</b>		427,896	0	427,896
060		Laundry and Linen				
060	1	Salaries and Wages		\$ 23,821	\$ 0	\$ 23,821
060	2	Fringe Benefits		2,771	0	2,771
060	3	Agency Staff		30,194	0	30,194
060	4	Other - Nonlabor		4,101	0	4,101
060	5	Laundry and Linen - Total		\$ 60,887	\$ 0	\$ 60,887
065		Dietary				
065	1	Salaries and Wages		\$ 132,487	\$ 0	\$ 132,487
065	2	Fringe Benefits		23,858	0	23,858
065	3	Agency Staff				0
065	4	Other - Nonlabor		75,480	0	75,480
065	5	Dietary - Total		\$ 231,825	\$ 0	\$ 231,825
070	4	Provision for Bad Debts		\$	\$	\$ 0
		<b>Ancillary Services (Note 1)</b>				
075		Patient Supplies				
075	1	Salaries and Wages		\$	\$	\$ 0
075	2	Fringe Benefits				0
075	3	Agency Staff				0
075	4	Other - Nonlabor		42,362	0	42,362
075	5	Patient Supplies - Total		\$ 42,362	\$ 0	\$ 42,362
077		Specialized Support Surfaces				
077	1	Salaries and Wages		\$	\$	\$ 0
077	2	Fringe Benefits				0
077	3	Agency Staff				0
077	4	Other - Nonlabor				0
077	5	Specialized Support Surfaces - Total		\$ 0	\$ 0	\$ 0

## SUMMARY OF AUDITED PROGRAM EXPENSES

## Provider Name:

OAK PARK CONVALESCENT HOSPITAL

## Fiscal Period:

JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

## Provider Number:

LTC05049F

## NPI:

1366535882

## OSHPD Facility Number:

206071028

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		72,989	0	72,989
080	5	Physical Therapy - Total		\$ 72,989	\$ 0	\$ 72,989
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		74,638	0	74,638
082	5	Occupational Therapy - Total		\$ 74,638	\$ 0	\$ 74,638
083		Speech Pathology				
083	1	Salaries and Wages		\$	\$	\$ 0
083	2	Fringe Benefits				0
083	3	Agency Staff				0
083	4	Other - Nonlabor		38,702	0	38,702
083	5	Speech Pathology - Total		\$ 38,702	\$ 0	\$ 38,702
085		Pharmacy				
085	1	Salaries and Wages		\$	\$	\$ 0
085	2	Fringe Benefits				0
085	3	Agency Staff				0
085	4	Other - Nonlabor		58,165	0	58,165
085	5	Pharmacy - Total		\$ 58,165	\$ 0	\$ 58,165
090		Laboratory				
090	1	Salaries and Wages		\$	\$	\$ 0
090	2	Fringe Benefits				0
090	3	Agency Staff				0
090	4	Other - Nonlabor		8,220	0	8,220
090	5	Laboratory - Total		\$ 8,220	\$ 0	\$ 8,220
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		5,195	0	5,195
100	5	Other Ancillary Services - Total		\$ 5,195	\$ 0	\$ 5,195

## SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:

OAK PARK CONVALESCENT HOSPITAL

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JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

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OSHPD Facility Number:

206071028

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		<b>Subtotal 075 - 102</b>		\$ 300,271	\$ 0	\$ 300,271
		<b>Routine Services</b>				
105		Skilled Nursing Care				
105	1	Salaries and Wages		\$ 991,934	\$ 0	\$ 991,934
105	2	Fringe Benefits		191,376	0	191,376
105	3	Agency Staff				0
105	4	Other - Nonlabor		20,300	0	20,300
105	5	Skilled Nursing Care - Total		\$ 1,203,610	\$ 0	\$ 1,203,610
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:

OAK PARK CONVALESCENT HOSPITAL

## Fiscal Period:

JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

## Provider Number:

LTC05049F

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## OSHPD Facility Number:

206071028

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
		<b>Other Nonreimbursable</b>				
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		460	0	460
140	5	Beauty and Barber - Total		\$ 460	\$ 0	\$ 460
145		Other Nonreimbursable				
145	1	Salaries and Wages		\$	\$	\$ 0
145	2	Fringe Benefits				0
145	3	Agency Staff				0
145	4	Other - Nonlabor		766	0	766
145	5	Other Nonreimbursable - Total		\$ 766	\$ 0	\$ 766
146		<b>Subtotal 105 - 145</b>		\$ 1,204,836	\$ 0	\$ 1,204,836
155		Social Services				
155	1	Salaries and Wages		\$ 20,379	\$ 0	\$ 20,379
155	2	Fringe Benefits		3,374	0	3,374
155	3	Agency Staff				0
155	4	Other - Nonlabor		219	0	219
155	5	Social Services - Total		\$ 23,972	\$ 0	\$ 23,972
160		Activities				
160	1	Salaries and Wages		\$ 41,397	\$ 0	\$ 41,397
160	2	Fringe Benefits		9,621	0	9,621
160	3	Agency Staff				0
160	4	Other - Nonlabor		4,530	0	4,530
160	5	Activities - Total		\$ 55,548	\$ 0	\$ 55,548

## SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:

OAK PARK CONVALESCENT HOSPITAL

Fiscal Period:

JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number:

LTC05049F

NPI:

1366535882

OSHPD Facility Number:

206071028

Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
165		Administration				
165	1	Salaries and Wages		\$ 154,777	\$ 0	\$ 154,777
165	2	Fringe Benefits		47,979	0	47,979
165	3	Agency Staff				0
165	4	Other - Nonlabor		223,022	0	223,022
165	5	Administration - Total		\$ 425,778	\$ 0	\$ 425,778
166		Medical Records				
166	1	Medical Records - Salaries and Wages		\$ 16,994	\$ 0	\$ 16,994
166	2	Medical Records - Fringe Benefits		4,491	0	4,491
166	3	Medical Records - Agency Staff				0
166	4	Medical Records - Other - Nonlabor		16,884	0	16,884
166	5	Medical Records - Total		\$ 38,369	\$ 0	\$ 38,369
167	4	DPH Licensing Fees ***		\$ 14,637	\$ 0	\$ 14,637
168	4	Liability Insurance ***		\$ 36,540	\$ 0	\$ 36,540
169	4	Quality Assurance Fees ***		\$ 111,762	\$ 0	\$ 111,762
170		Inservice Education - Nursing				
170	1	Salaries and Wages		\$ 50,601	\$ 0	\$ 50,601
170	2	Fringe Benefits		12,237	0	12,237
170	3	Agency Staff				0
170	4	Other - Nonlabor		303	0	303
170	5	Inservice Education - Nursing - Total		\$ 63,141	\$ 0	\$ 63,141
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
		<b>Subtotal 155 - 174</b>		\$ 769,747	\$ 0	\$ 769,747
200		<b>Total</b>		\$ 2,995,462	\$ -	\$ 2,995,462

**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:**

OAK PARK CONVALESCENT HOSPITAL

**Provider Number:**

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**Fiscal Period:**

JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	Sub No.		TOTAL ADJ (Page 1)	AUDIT ADJ 1	AUDIT ADJ					
005	1	Plant Operations and Maintenance - Salaries and Wages	0							
005	2	Plant Operations and Maintenance - Fringe Benefits	0							
005	3	Plant Operations and Maintenance - Agency Staff	0							
005	4	Plant Operations and Maintenance - Other - Nonlabor	0							
010	1	Housekeeping - Salaries and Wages	0							
010	2	Housekeeping - Fringe Benefits	0							
010	3	Housekeeping - Agency Staff	0							
010	4	Housekeeping - Other - Nonlabor	0							
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	0							
060	4	Laundry and Linen - Other - Nonlabor	0							
065	1	Dietary - Salaries and Wages	0							
065	2	Dietary - Fringe Benefits	0							
065	3	Dietary - Agency Staff	0							
065	4	Dietary - Other - Nonlabor	0							
070	4	Provision for Bad Debts	0							
075	1	Patient Supplies - Salaries and Wages	0							
075	2	Patient Supplies - Fringe Benefits	0							
075	3	Patient Supplies - Agency Staff	0							
075	4	Patient Supplies - Other - Nonlabor	0							
077	1	Specialized Support Surfaces - Salaries and Wages	0							
077	2	Specialized Support Surfaces - Fringe Benefits	0							
077	3	Specialized Support Surfaces - Agency Staff	0							
077	4	Specialized Support Surfaces - Other - Nonlabor	0							
080	1	Physical Therapy - Salaries and Wages	0							
080	2	Physical Therapy - Fringe Benefits	0							
080	3	Physical Therapy - Agency Staff	0							
080	4	Physical Therapy - Other - Nonlabor	0							
081	1	Respiratory Therapy - Salaries and Wages	0							
081	2	Respiratory Therapy - Fringe Benefits	0							
081	3	Respiratory Therapy - Agency Staff	0							
081	4	Respiratory Therapy - Other - Nonlabor	0							
082	1	Occupational Therapy - Salaries and Wages	0							
082	2	Occupational Therapy - Fringe Benefits	0							
082	3	Occupational Therapy - Agency Staff	0							
082	4	Occupational Therapy - Other - Nonlabor	0							
083	1	Speech Pathology - Salaries and Wages	0							
083	2	Speech Pathology - Fringe Benefits	0							
083	3	Speech Pathology - Agency Staff	0							

**Provider Name:**

OAK PARK CONVALESCENT HOSPITAL

**Provider Number:**

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**NPI:**

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206071028

**Fiscal Period:**

JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	Sub No.		TOTAL ADJ (Page 1)	AUDIT ADJ 1	AUDIT ADJ					
083	4	Speech Pathology - Other - Nonlabor	0							
085	1	Pharmacy - Salaries and Wages	0							
085	2	Pharmacy - Fringe Benefits	0							
085	3	Pharmacy - Agency Staff	0							
085	4	Pharmacy - Other - Nonlabor	0							
090	1	Laboratory - Salaries and Wages	0							
090	2	Laboratory - Fringe Benefits	0							
090	3	Laboratory - Agency Staff	0							
090	4	Laboratory - Other - Nonlabor	0							
095	1	Home Health Services - Salaries and Wages	0							
095	2	Home Health Services - Fringe Benefits	0							
095	3	Home Health Services - Agency Staff	0							
095	4	Home Health Services - Other - Nonlabor	0							
100	1	Other Ancillary Services - Salaries and Wages	0							
100	2	Other Ancillary Services - Fringe Benefits	0							
100	3	Other Ancillary Services - Agency Staff	0							
100	4	Other Ancillary Services - Other - Nonlabor	0							
101	1	Subacute 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	0							
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							
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							

Provider Name:

OAK PARK CONVALESCENT HOSPITAL

Provider Number:

LTC05049F

NPI:

1366535882

OSHPD Facility Number:

206071028

Fiscal Period:

JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	Sub No.	Description	TOTAL ADJ (Page 1)	AUDIT ADJ 1	AUDIT ADJ					
128	1	Transitional Inpatient Care Salaries and Wages	0							
128	2	Transitional Inpatient Care Fringe Benefits	0							
128	3	Transitional Inpatient Care Agency Staff	0							
128	4	Transitional Inpatient Care - Other - Nonlabor	0							
130	1	Hospice Inpatient Care - Salaries and Wages	0							
130	2	Hospice Inpatient Care - Fringe Benefits	0							
130	3	Hospice Inpatient Care -Agency Staff	0							
130	4	Hospice Inpatient Care - Other - Nonlabor	0							
135	1	Other Routine Services - Salaries and Wages	0							
135	2	Other Routine Services - Fringe Benefits	0							
135	3	Other Routine Services - Agency Staff	0							
135	4	Other Routine Services - Other - Nonlabor	0							
139	1	Residential Care - Salaries and Wages	0							
139	2	Residential Care - Fringe Benefits	0							
139	3	Residential Care - Agency Staff	0							
139	4	Residential Care - Other - Nonlabor	0							
140	1	Beauty and Barber Salaries and Wages	0							
140	2	Beauty and Barber Fringe Benefits	0							
140	3	Beauty and Barber Agency Staff	0							
140	4	Beauty and Barber - Other - Nonlabor	0							
145	1	Other Nonreimbursable - Salaries and Wages	0							
145	2	Other Nonreimbursable - Fringe Benefits	0							
145	3	Other Nonreimbursable - Agency Staff	0							
145	4	Other Nonreimbursable - Other - Nonlabor	(766)	(766)						
155	1	Social Services - Salaries and Wages	0							
155	2	Social Services - Fringe Benefits	0							
155	3	Social Services - Agency Staff	0							
155	4	Social Services - Other - Nonlabor	0							
160	1	Activities - Salaries and Wages	0							
160	2	Activities - Fringe Benefits	0							
160	3	Activities - Agency Staff	0							
160	4	Activities - Other - Nonlabor	0							
165	1	Administration - Salaries and Wages	0							
165	2	Administration - Fringe Benefits	0							
165	3	Administration - Agency Staff	0							
165	4	Administration - Other - Nonlabor	0							
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							
167	4	DPH Licensing Fees	0							
168	4	Liability Insurance	0							
169	4	Quality Assurance Fees	0							
170	1	Inservice Education - Nursing - Salaries and Wages	0							
170	2	Inservice Education - Nursing - Fringe Benefits	0							
170	3	Inservice Education - Nursing - Medical Records - Salaries and Wages	0							
170	4	Inservice Education - Nursing - Medical Records - Fringe Benefits	0							
174	1	Caregiver Training - Salaries and Wages	0							
174	2	Caregiver Training - Fringe Benefits	0							



Provider Name							Fiscal Period	Provider Number	Adjustments	
OAK PARK CONVALESCENT HOSPITAL							JANUARY 1, 2009 THROUGH DECEMBER 31, 2009	LTC05049F	2	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.				
<u>ADJUSTMENT TO REPORTED COSTS</u>										
1	10.5	145	4	8A-2	145	4	Other Nonreimbursable To eliminate bad debt expense that is not recognized under the Medi-Cal program. CMS Pub. 15-1, Sections 300 and 304	\$766	(\$766)	\$0

Provider Name							Fiscal Period		Provider Number		Adjustments
OAK PARK CONVALESCENT HOSPITAL							JANUARY 1, 2009 THROUGH DECEMBER 31, 2009		LTC05049F		2
Report References							Explanation of Audit Adjustments				
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.					
<u>ADJUSTMENT TO REPORTED PATIENT DAYS</u>											
2	4.1	70	6	1	12	N/A	Total Patient Days To include bed hold days in the total patient census. CMS Pub. 15-1, Section 2205.4 CCR, Title 22, Section 51535.1(b)	11,259	45	11,304	