

**REPORT
ON THE
RATE SETTING AUDIT**

**LIFEHOUSE PARKVIEW
BAKERSFIELD, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1891980876**

**FISCAL PERIOD ENDED
DECEMBER 31, 2011**

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

**Section Chief: Maria Delgado
Audit Supervisor: Deborah Lee
Auditor: George Barbosa**



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



EDMUND G. BROWN JR.
GOVERNOR

March 21, 2013

William Harlow, Administrator
Lifehouse Parkview
329 North Real Road
Bakersfield, CA 93309

LIFEHOUSE PARKVIEW
NATIONAL PROVIDER IDENTIFIER: 1891980876
FISCAL PERIOD ENDED: DECEMBER 31, 2011

We have examined the facility's Integrated Disclosure and Medi-Cal Cost Report for the above-referenced fiscal period. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code and was limited to a review of the cost report and accompanying financial statements, Medi-Cal payment data reports, prior fiscal period's Medi-Cal program audit report, and Medicare audit report for the current fiscal period, if applicable and available.

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

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules
2. Audit adjustments that include a summary of the total due the State in the amount of \$25,280, which resulted from Medi-Cal overpayments
3. Audited Allocation of Home Office Cost

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

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

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

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

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

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

United States Postal Service (USPS)

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

Courier (UPS, FedEx, etc.)

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

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

William Harlow
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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: Jerry Winklhofer, Controller
Lifehouse Health Services, LLC
300 Corporate Pointe, Suite 550
Culver City, CA 90230

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
LIFEHOUSE PARKVIEW OPERATIONS

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

Provider NPI:
1891980876

OSHPD Facility No.:
206150774

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
SKILLED NURSING CARE				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 3,396,228	\$ 69.22
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 787,075	\$ 16.04
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 1,034,937	\$ 21.09
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 1,190,735	\$ 24.27
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 52,765	\$ 1.08
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 34,845	\$ 0.71
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 100,375	\$ 2.05
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 529,726	\$ 10.80
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 1,498,316	\$ 30.54
11	Cost of Routine Service/Audited Total Costs	\$ 8,846,226.00	\$ 8,625,002	\$ 175.78
12	Total Patient Days (Adj)	49,067	49,067	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 180.29	\$ 175.78	
14	Overpayments (Adj 4)		\$ 25,280	
15	Medi-Cal Days (Adj 3)	35,901	35,700	
16	Medi-Cal Managed Care Days (Adj)		0	
INTERMEDIATE CARE				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
18	Total Patient Days (Adj)		0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj)	\$	\$ 0	
MENTALLY DISORDERED CARE				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
22	Total Patient Days (Adj)		0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj)	\$	\$ 0	
DEVELOPMENTALLY DISABLED CARE				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
26	Total Patient Days (Adj)		0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj)	\$	\$ 0	
SUBACUTE CARE				
29	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
37	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
38	Cost of Administration (Subacute Care Sch.1, Ln. 34)	\$ N/A	\$ 0	\$ 0.00
39	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
40	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
41	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
42	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
LIFEHOUSE PARKVIEW OPERATIONS

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

Provider NPI:
1891980876

OSHPD Facility No.:
206150774

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

**ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR**

Provider Name:
LIFEHOUSE PARKVIEW OPERATIONS

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

Provider NPI:
1891980876

OSHPD Facility No.:
206150774

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Svcs	Activities	Total
			155	160	
GENERAL SERVICES					
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 129,011	\$ 129,011		
160	Activities	101,134		\$ 101,134	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
ANCILLARY SERVICES					
075	Patient Supplies	0	0	0	0
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	369,117	0	0	369,117
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	290,920	0	0	290,920
083	Speech Pathology	46,277	0	0	46,277
085	Pharmacy	0	0	0	0
090	Laboratory	0	0	0	0
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	0	0	0	0
101	Subacute Care Ancillary Services	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
ROUTINE SERVICES					
105	Skilled Nursing Care	3,166,083	129,011	101,134	3,396,228 *
110	Intermediate Care	0	0	0	0 *
115	Mentally Disordered Care	0	0	0	0 *
120	Developmentally Disabled Care	0	0	0	0 *
125	Subacute Care	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0 *
128	Transitional Inpatient Care	0	0	0	0 *
130	Hospice Inpatient Care	0	0	0	0 *
135	Other Routine Services	0	0	0	0 *
NONREIMBURSABLE					
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	TOTAL	\$ 4,102,542	\$ 129,011	\$ 101,134	\$ 4,102,542

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
LIFEHOUSE PARKVIEW OPERATIONS

Provider NPI:
1891980876

OSHPD Facility Number:
206150774

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 64,915	\$ 64,915										
010	Housekeeping	210,125	-	\$ 210,125									
060	Laundry and Linen	79,933	3,089	10,000	\$ 93,022								
065	Dietary	312,335	6,780	21,946	0	\$ 341,061							
155	Social Services	N/A	1,082	3,502	0	0	\$ 4,584						
160	Activities	N/A	453	1,465	0	0	0	\$ 1,918					
165	Administration	N/A	9,744	31,541	0	0	0	0		\$ 41,285	\$ 41,285		
166	Medical Records	65,257	453	1,465	0	0	0	0		67,175		\$ 67,175	
170	Inservice Education - Nursing	88,565	3,157	10,218	0	0	0	0	\$ 101,940				
ANCILLARY SERVICES													
075	Patient Supplies		453	1,465	0	0	0	0	0	1,918	292	475	\$ 2,684
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	433	704	1,137
080	Physical Therapy		518	1,677	0	0	0	0	0	2,195	2,048	3,333	7,577
081	Respiratory Therapy		119	386	0	0	0	0	0	505	19	31	555
082	Occupational Therapy		338	1,092	0	0	0	0	0	1,430	1,603	2,608	5,641
083	Speech Pathology		58	186	0	0	0	0	0	244	256	416	915
085	Pharmacy		741	2,397	0	0	0	0	0	3,138	3,101	5,046	11,285
090	Laboratory		216	700	0	0	0	0	0	917	254	414	1,585
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	380	619	999
101	Subacute Care Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES													
105	Skilled Nursing Care		37,376	120,984	93,022	341,061	4,584	1,918	101,940	700,885	32,808	53,382	787,075
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0
125	Subacute Care		0	0	0	0	0	0	0	0	0	0	0
126	Subacute Care - Pediatric		0	0	0	0	0	0	0	0	0	0	0
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		339	1,099	0	0	0	0	0	1,438	90	147	1,676
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 821,130	\$ 64,915	\$ 210,125	\$ 93,022	\$ 341,061	\$ 4,584	\$ 1,918	\$ 101,940	\$ 712,670	\$ 41,285	\$ 67,175	\$ 821,130

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
LIFEHOUSE PARKVIEW OPERATIONS

Provider NPI:
1891980876

OSHPD Facility Number:
206150774

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 300,137	\$ 300,137										
010	Housekeeping	50,044	0	\$ 50,044									
060	Laundry and Linen	22,633	14,283	2,382	\$ 39,298								
065	Dietary	389,175	31,347	5,227	0	\$ 425,749							
155	Social Services	782	5,003	834	0	0	\$ 6,619						
160	Activities	26,804	2,093	349	0	0	0	\$ 29,246					
165	Administration	N/A	45,052	7,512	0	0	0	0		\$ 52,564	\$ 52,564		
166	Medical Records	0	2,093	349	0	0	0	0		2,442		\$ 2,442	
170	Inservice Education - Nursing	377	14,595	2,434	0	0	0	0	\$ 17,406				
ANCILLARY SERVICES													
075	Patient Supplies	41,087	2,093	349	0	0	0	0	0	43,529	372	17	\$ 43,918
077	Specialized Support Surfaces	81,298	0	0	0	0	0	0	0	81,298	551	26	81,875
080	Physical Therapy	0	2,396	399	0	0	0	0	0	2,795	2,608	121	5,524
081	Respiratory Therapy	0	551	92	0	0	0	0	0	643	24	1	668
082	Occupational Therapy	0	1,560	260	0	0	0	0	0	1,821	2,041	95	3,956
083	Speech Pathology	0	266	44	0	0	0	0	0	311	325	15	651
085	Pharmacy	560,223	3,424	571	0	0	0	0	0	564,218	3,949	183	568,350
090	Laboratory	41,246	1,001	167	0	0	0	0	0	42,413	324	15	42,752
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	71,452	0	0	0	0	0	0	0	71,452	484	22	71,959
101	Subacute Care Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES													
105	Skilled Nursing Care	271,284	172,810	28,814	39,298	425,749	6,619	29,246	17,406	991,226	41,771	1,940	1,034,937
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0
125	Subacute Care	0	0	0	0	0	0	0	0	0	0	0	0
126	Subacute Care - Pediatric	0	0	0	0	0	0	0	0	0	0	0	0
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	6,674	1,570	262	0	0	0	0	0	8,505	115	5	8,626
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,863,216	\$ 300,137	\$ 50,044	\$ 39,298	\$ 425,749	\$ 6,619	\$ 29,246	\$ 17,406	\$ 1,808,210	\$ 52,564	\$ 2,442	\$ 1,863,216

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
LIFEHOUSE PARKVIEW OPERATIONS

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

Provider NPI:
1891980876

OSHPD Facility Number:
206150774

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital	Plant Ops	Hskpng	Laundry	Dietary	Soc Srvs	Activities
				Various	5	10	60	65	155	160
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 1,287,422	96%							
	Property Tax (line 40)	57,049	4%	\$ 1,344,471						
005	Plant Operations and Maintenance			39,899	\$ 39,899					
010	Housekeeping			0	0	\$ -				
060	Laundry and Linen			62,083	1,899	0	\$ 63,981			
065	Dietary			136,255	4,167	0	0	\$ 140,422		
155	Social Services			21,745	665	0	0	0	\$ 22,410	
160	Activities			9,097	278	0	0	0	0	\$ 9,375
165	Administration			195,823	5,989	0	0	0	0	0
166	Medical Records			9,097	278	0	0	0	0	0
170	Inservice Education - Nursing			63,439	1,940	0	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			9,097	278	0	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			10,414	318	0	0	0	0	0
081	Respiratory Therapy			2,394	73	0	0	0	0	0
082	Occupational Therapy			6,783	207	0	0	0	0	0
083	Speech Pathology			1,157	35	0	0	0	0	0
085	Pharmacy			14,882	455	0	0	0	0	0
090	Laboratory			4,349	133	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
ROUTINE SERVICES										
105	Skilled Nursing Care			751,135	22,973	0	63,981	140,422	22,410	9,375
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
NONREIMBURSABLE										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			6,823	209	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 1,344,471	100%	\$ 1,344,471	\$ 39,899	\$ -	\$ 63,981	\$ 140,422	\$ 22,410	\$ 9,375

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
LIFEHOUSE PARKVIEW OPERATIONS

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

Provider NPI:
1891980876

OSHPD Facility Number:
206150774

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	Capital Related 96% Of Total	Property Tax 4% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 1,287,422	96%							
	Property Tax (line 40)	57,049	4%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 201,813	\$ 201,813				
166	Medical Records				9,375		\$ 9,375			
170	Inservice Education - Nursing			\$ 65,379						
	ANCILLARY SERVICES									
075	Patient Supplies			0	9,375	1,426	66	\$ 10,868	\$ 10,407	\$ 461
077	Specialized Support Surfaces			0	0	2,115	98	2,213	2,120	94
080	Physical Therapy			0	10,732	10,013	465	21,210	20,310	900
081	Respiratory Therapy			0	2,467	94	4	2,566	2,457	109
082	Occupational Therapy			0	6,990	7,836	364	15,190	14,545	645
083	Speech Pathology			0	1,192	1,249	58	2,500	2,394	106
085	Pharmacy			0	15,337	15,160	704	31,202	29,878	1,324
090	Laboratory			0	4,482	1,244	58	5,784	5,538	245
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	1,859	86	1,945	1,863	83
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
	ROUTINE SERVICES									
105	Skilled Nursing Care			65,379	1,075,675	160,374	7,450	1,243,500	1,190,735	52,765 *
110	Intermediate Care			0	0	0	0	0	0	0 *
115	Mentally Disordered Care			0	0	0	0	0	0	0 *
120	Developmentally Disabled Care			0	0	0	0	0	0	0 *
125	Subacute Care			0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric			0	0	0	0	0	0	0 *
128	Transitional Inpatient Care			0	0	0	0	0	0	0 *
130	Hospice Inpatient Care			0	0	0	0	0	0	0 *
135	Other Routine Services			0	0	0	0	0	0	0 *
	NONREIMBURSABLE									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	7,031	442	21	7,494	7,176	318
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 1,344,471	100%	\$ 65,379	\$ 1,133,283	\$ 201,813	\$ 9,375	\$ 1,344,471	\$ 1,287,422	\$ 57,049

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
LIFEHOUSE PARKVIEW OPERATIONS

Provider NPI:
1891980876

OSHPD Facility Number:
206150774

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Accum Costs (From Sch 2)	Accum Costs (From Sch 3)	Accum Costs (From Sch 4)	Accum Costs (From Sch 5)	Total Accum Costs	Allocated Admin. Costs	Admin. 69% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 5% of Total	Quality Assur. Fees 24% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 10,383												
055	Interest - Other	315,377												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,559,699												
	Total Costs Allocable as Administration	1,885,459	69%											
167	CDPH Licensing Fees	43,849	2%											
168	Professional Liability Insurance	126,311	5%											
169	Quality Assurance Fees	666,599	24%											
174	Caregiver Training	0	0%											
	Total	2,722,218	100%						\$ 2,722,218					
ANCILLARY SERVICES														
075	Patient Supplies			\$ -	\$ 1,918	\$ 43,529	\$ 9,375	\$ 54,822	19,240	\$ 13,326	\$ 310	\$ 893	\$ 4,711	\$ -
077	Specialized Support Surfaces			0	0	81,298	0	81,298	28,532	19,761	460	1,324	6,987	0
080	Physical Therapy			369,117	2,195	2,795	10,732	384,840	135,060	93,545	2,176	6,267	33,073	0
081	Respiratory Therapy			0	505	643	2,467	3,614	1,268	879	20	59	311	0
082	Occupational Therapy			290,920	1,430	1,821	6,990	301,161	105,693	73,205	1,702	4,904	25,881	0
083	Speech Pathology			46,277	244	311	1,192	48,024	16,854	11,673	271	782	4,127	0
085	Pharmacy			0	3,138	564,218	15,337	582,693	204,496	141,638	3,294	9,489	50,076	0
090	Laboratory			0	917	42,413	4,482	47,812	16,780	11,622	270	779	4,109	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	71,452	0	71,452	25,076	17,368	404	1,164	6,140	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES														
105	Skilled Nursing Care			3,396,228	700,885	991,226	1,075,675	6,164,014	2,163,263	1,498,316	34,845	100,375	529,726	0
110	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE														
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	1,438	8,505	7,031	16,975	5,957	4,126	96	276	1,459	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 2,722,218		\$ 4,102,542	\$ 712,670	\$ 1,808,210	\$ 1,133,283	\$ 7,756,705	\$ 2,722,218					
	Total Administrative Costs							\$ 2,722,218		\$ 1,885,459	\$ 43,849	\$ 126,311	\$ 666,599	\$ -
	Unit Cost Multiplier							0.35095029						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 108,460	\$ 55,006	\$ 211,188	\$ 374,654							
	TOTAL FACILITY COSTS							\$ 10,853,577						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
LIFEHOUSE PARKVIEW OPERATIONS

Provider NPI:
1891980876

OSHPD Facility Number:
206150774

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 2)	Plant Ops (SQ FT) 5 (Adj 2)	Hskpng (SQ FT) 10 (Adj 2)	Laundry (LBS) 60 (Adj)	Dietary (MEALS) 65 (Adj)	Soc Srvs (DIRECT EXP) 155 (Adj)	Activities (DIRECT EXP) 160 (Adj)	Inserv. Ed (DIRECT EXP) 170 (Adj)	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	1,000									
010	Housekeeping										
060	Laundry and Linen	1,556	1,556	1,556							
065	Dietary	3,415	3,415	3,415							
155	Social Services	545	545	545							
160	Activities	228	228	228							
165	Administration	4,908	4,908	4,908							
166	Medical Records	228	228	228							
170	Inservice Education - Nursing	1,590	1,590	1,590							
	ANCILLARY SERVICES										
075	Patient Supplies	228	228	228						54,822	54,822
077	Specialized Support Surfaces									81,298	81,298
080	Physical Therapy	261	261	261						384,840	384,840
081	Respiratory Therapy	60	60	60						3,614	3,614
082	Occupational Therapy	170	170	170						301,161	301,161
083	Speech Pathology	29	29	29						48,024	48,024
085	Pharmacy	373	373	373						582,693	582,693
090	Laboratory	109	109	109						47,812	47,812
095	Home Health Services									0	0
100	Other Ancillary Services									71,452	71,452
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	18,826	18,826	18,826	486,250	145,875	3,437,367	3,437,367	3,437,367	6,164,014	6,164,014
110	Intermediate Care						0	0	0	0	0
115	Mentally Disordered Care						0	0	0	0	0
120	Developmentally Disabled Care						0	0	0	0	0
125	Subacute Care						0	0	0	0	0
126	Subacute Care - Pediatric						0	0	0	0	0
128	Transitional Inpatient Care						0	0	0	0	0
130	Hospice Inpatient Care						0	0	0	0	0
135	Other Routine Services						0	0	0	0	0
	NONREIMBURSABLE										
139	Residential Care									0	0
140	Beauty and Barber	171	171	171						16,975	16,975
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	33,697	32,697	32,697	486,250	145,875	3,437,367	3,437,367	3,437,367	7,756,705	7,756,705
	TOTAL DIRECT SALARIES COSTS - SCH. 2						\$ 129,011	\$ 101,134			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.037531925	0.029421938			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		\$ 64,915	\$ 210,125	\$ 93,022	\$ 341,061	\$ 4,584	\$ 1,918	\$ 101,940	\$ 41,285	\$ 67,175
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		1.98535034	6.42643056	0.19130433	2.33803758	0.00133370	0.00055795	0.02965634	0.00532249	0.00866023
	TOTAL INDIRECT OTHER COSTS - SCH. 4		\$ 300,137	\$ 50,044	\$ 39,298	\$ 425,749	\$ 6,619	\$ 29,246	\$ 17,406	\$ 52,564	\$ 2,442
	UNIT COST MULTIPLIER (INDIRECT OTHER)		9.17934367	1.53053797	0.08081764	2.91858952	0.00192557	0.00850821	0.00506368	0.00677660	0.00031481
	TOTAL CAPITAL COSTS - SCH. 5	\$ 1,344,471	\$ 39,899	\$ -	\$ 63,981	\$ 140,422	\$ 22,410	\$ 9,375	\$ 65,379	\$ 201,813	\$ 9,375
	UNIT COST MULTIPLIER (CAPITAL COSTS)	39.89883372	1.22025977	0.00000000	0.13158110	0.96261665	0.00651950	0.00272742	0.01902019	0.02601781	0.00120865

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
LIFEHOUSE PARKVIEW OPERATIONS

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

Provider NPI:
1891980876

OSHPD Facility Number:
206150774

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
005		Plant Operations and Maintenance					
005	.01-.19	Salaries and Wages	6200	\$ 51,870	\$ 0	\$ 51,870	(Sch 3)
005	.20-.39	Fringe Benefits	6200	13,045	0	13,045	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	300,137	0	300,137	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 365,052	\$ 0	\$ 365,052	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 168,276	\$ 0	\$ 168,276	(Sch 3)
010	.20-.39	Fringe Benefits	6300	41,849	0	41,849	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	50,044	0	50,044	(Sch 4)
010		Housekeeping - Total	6300	\$ 260,169	\$ 0	\$ 260,169	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 256,752	\$ 0	\$ 256,752	(Sch 5)
020		Depreciation: Leasehold Improvements	7130		0	0	(Sch 5)
025		Depreciation: Equipment	7140	62,264	0	62,264	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	179,596	0	179,596	(Sch 5)
040		Property Taxes	7300	57,049	0	57,049	(Sch 5)
045		Property Insurance	7400	10,383	0	10,383	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500	788,810	0	788,810	(Sch 5)
055		Interest - Other	7600	\$ 315,377	\$ 0	\$ 315,377	(Sch 6)
057		Subtotal 005 - 055		\$ 2,295,452	\$ 0	\$ 2,295,452	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 65,578	\$ 0	\$ 65,578	(Sch 3)
060	.20-.39	Fringe Benefits	6400	14,355	0	14,355	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	22,633	0	22,633	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 102,566	\$ 0	\$ 102,566	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 253,143	\$ 0	\$ 253,143	(Sch 3)
065	.20-.39	Fringe Benefits	6500	59,192	0	59,192	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	389,175	0	389,175	(Sch 4)
065		Dietary - Total	6500	\$ 701,510	\$ 0	\$ 701,510	
070		Provision for Bad Debts	7700	\$	0	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100		0	0	(Sch 2)
075	.79	Agency Staff	8100		0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	41,087	0	41,087	(Sch 4)
075		Patient Supplies - Total	8100	\$ 41,087	\$ 0	\$ 41,087	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	\$	\$ 0	\$ 0	N/A
077	.20-.39	Fringe Benefits	8150		0	0	N/A
077	.79	Agency Staff	8150		0	0	N/A
077	.40-.99	Other - Nonlabor	8150	81,298	0	81,298	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 81,298	\$ 0	\$ 81,298	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
LIFEHOUSE PARKVIEW OPERATIONS

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

Provider NPI:
1891980876

OSHPD Facility Number:
206150774

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
080		Physical Therapy					
080	.01-.19	Salaries and Wages	8200	\$	\$ 0	\$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200		0	0	(Sch 2)
080	.79	Agency Staff	8200	369,117	0	369,117	(Sch 2)
080	.40-.99	Other - Nonlabor	8200		0	0	(Sch 4)
080		Physical Therapy - Total	8200	\$ 369,117	\$ 0	\$ 369,117	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$	\$ 0	\$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220		0	0	(Sch 2)
081	.79	Agency Staff	8220		0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220		0	0	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$	\$ 0	\$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250		0	0	(Sch 2)
082	.79	Agency Staff	8250	290,920	0	290,920	(Sch 2)
082	.40-.99	Other - Nonlabor	8250		0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 290,920	\$ 0	\$ 290,920	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$	\$ 0	\$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280		0	0	(Sch 2)
083	.79	Agency Staff	8280	46,277	0	46,277	(Sch 2)
083	.40-.99	Other - Nonlabor	8280		0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 46,277	\$ 0	\$ 46,277	
085		Pharmacy					
085	.01-.19	Salaries and Wages	8300	\$	\$ 0	\$ 0	(Sch 2)
085	.20-.39	Fringe Benefits	8300		0	0	(Sch 2)
085	.79	Agency Staff	8300		0	0	(Sch 2)
085	.40-.99	Other - Nonlabor	8300	560,223	0	560,223	(Sch 4)
085		Pharmacy - Total	8300	\$ 560,223	\$ 0	\$ 560,223	
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	\$	\$ 0	\$ 0	(Sch 2)
090	.20-.39	Fringe Benefits	8400		0	0	(Sch 2)
090	.79	Agency Staff	8400		0	0	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	41,246	0	41,246	(Sch 4)
090		Laboratory - Total	8400	\$ 41,246	\$ 0	\$ 41,246	
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	\$	\$ 0	\$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800		0	0	(Sch 2)
095	.79	Agency Staff	8800		0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800		0	0	(Sch 4)
095		Home Health Services - Total	8800	\$ 0	\$ 0	\$ 0	
100		Other Ancillary Services					
100	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0	(Sch 2)
100	.20-.39	Fringe Benefits	8900		0	0	(Sch 2)
100	.79	Agency Staff	8900		0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	71,452	0	71,452	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 71,452	\$ 0	\$ 71,452	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
LIFEHOUSE PARKVIEW OPERATIONS

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

Provider NPI:
1891980876

OSHPD Facility Number:
206150774

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
101		Subacute Care Ancillary Services					
101	.01-.19	Salaries and Wages	8100-8900	\$	\$ 0	\$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
101	.79	Agency Staff	8100-8900		0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
101		Subacute Care Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
102		Subacute Care - Pediatric Ancillary Services					
102	.01-.19	Salaries and Wages	8100-8900	\$	\$ 0	\$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
102	.79	Agency Staff	8100-8900		0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
104		Subtotal 075 - 102		\$ 1,501,620	\$ 0	\$ 1,501,620	
105		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 2,588,628	\$ 0	\$ 2,588,628	(Sch 2)
105	.20-.39	Fringe Benefits	6110	577,455	0	577,455	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	271,284	0	271,284	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 3,437,367	\$ 0	\$ 3,437,367	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	\$	\$ 0	\$ 0	
110	.20-.39	Fringe Benefits	6120		0	0	
110	.49	Agency Staff	6120		0	0	
110	.40-.99	Other - Nonlabor	6120		0	0	
110		Intermediate Care - Total	6120	\$ 0	\$ 0	\$ 0	(Sch 2)
115		Mentally Disordered Care					
115	.01-.19	Salaries and Wages	6130	\$	\$ 0	\$ 0	
115	.20-.39	Fringe Benefits	6130		0	0	
115	.49	Agency Staff	6130		0	0	
115	.40-.99	Other - Nonlabor	6130		0	0	
115		Mentally Disordered Care - Total	6130	\$ 0	\$ 0	\$ 0	(Sch 2)
120		Developmentally Disabled Care					
120	.01-.19	Salaries and Wages	6140	\$	\$ 0	\$ 0	
120	.20-.39	Fringe Benefits	6140		0	0	
120	.49	Agency Staff	6140		0	0	
120	.40-.99	Other - Nonlabor	6140		0	0	
120		Developmentally Disabled Care - Total	6140	\$ 0	\$ 0	\$ 0	(Sch 2)
125		Subacute Care					
125	.01-.19	Salaries and Wages	6150	\$	\$ 0	\$ 0	(Sch 2)
125	.20-.39	Fringe Benefits	6150		0	0	(Sch 2)
125	.49	Agency Staff	6150		0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150		0	0	(Sch 4)
125		Subacute Care - Total	6150	\$ 0	\$ 0	\$ 0	
126		Subacute Care - Pediatric					
126	.01-.19	Salaries and Wages	6160	\$	\$ 0	\$ 0	(Sch 2)
126	.20-.39	Fringe Benefits	6160		0	0	(Sch 2)
126	.49	Agency Staff	6160		0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160		0	0	(Sch 4)
126		Subacute Care - Pediatric - Total	6160	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
LIFEHOUSE PARKVIEW OPERATIONS

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

Provider NPI:
1891980876

OSHPD Facility Number:
206150774

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED
128		Transitional Inpatient Care				
128	.01-.19	Salaries and Wages	6170	\$	\$ 0	\$ 0
128	.20-.39	Fringe Benefits	6170		0	0
128	.49	Agency Staff	6170		0	0
128	.40-.99	Other - Nonlabor	6170		0	0
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0
130		Hospice Inpatient Care				
130	.01-.19	Salaries and Wages	6180	\$	\$ 0	\$ 0
130	.20-.39	Fringe Benefits	6180		0	0
130	.49	Agency Staff	6180		0	0
130	.40-.99	Other - Nonlabor	6180		0	0
130		Hospice Inpatient Care - Total	6180	\$ 0	\$ 0	\$ 0
135		Other Routine Services				
135	.01-.19	Salaries and Wages	6190	\$	\$ 0	\$ 0
135	.20-.39	Fringe Benefits	6190		0	0
135	.49	Agency Staff	6190		0	0
135	.40-.99	Other - Nonlabor	6190		0	0
135		Other Routine Services - Total	6190	\$ 0	\$ 0	\$ 0
		Other Nonreimbursable				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0
139	.20-.39	Fringe Benefits	9100		0	0
139	.49	Agency Staff	9100		0	0
139	.40-.99	Other - Nonlabor	9100		0	0
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0
140	.20-.39	Fringe Benefits	8900		0	0
140	.49	Agency Staff	8900		0	0
140	.40-.99	Other - Nonlabor	8900	6,674	0	6,674
140		Beauty and Barber - Total	8900	\$ 6,674	\$ 0	\$ 6,674
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0
145	.20-.39	Fringe Benefits	9100		0	0
145	.49	Agency Staff	9100		0	0
145	.40-.99	Other - Nonlabor	9100		0	0
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		Subtotal 105 - 145		\$ 3,444,041	\$ 0	\$ 3,444,041
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 106,162	\$ 0	\$ 106,162
155	.20-.39	Fringe Benefits	6600	22,849	0	22,849
155	.49	Agency Staff	6600		0	0
155	.40-.99	Other - Nonlabor	6600	782	0	782
155		Social Services - Total	6600	\$ 129,793	\$ 0	\$ 129,793

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
LIFEHOUSE PARKVIEW OPERATIONS

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

Provider NPI:
1891980876

OSHPD Facility Number:
206150774

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
160		Activities					
160	.01-.19	Salaries and Wages	6700	\$ 84,176	\$ 0	\$ 84,176	(Sch 2)
160	.20-.39	Fringe Benefits	6700	16,958	0	16,958	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	26,804	0	26,804	(Sch 4)
160		Activities - Total	6700	\$ 127,938	\$ 0	\$ 127,938	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 285,193	\$ 0	\$ 285,193	(Sch 6)
165	.20-.39	Fringe Benefits	6900	75,415	0	75,415	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	1,388,184	(189,093)	1,199,091	(Sch 6)
165		Administration - Total	6900	\$ 1,748,792	\$ (189,093)	\$ 1,559,699	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 52,667	\$ 0	\$ 52,667	(Sch 3)
166	.20-.39	Fringe Benefits	6900	12,590	0	12,590	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900		0	0	(Sch 4)
166		Medical Records - Total	6900	\$ 65,257	\$ 0	\$ 65,257	
167		CDPH Licensing Fees	6900	\$ 43,849	\$ 0	\$ 43,849	(Sch 6)
168		Professional Liability Insurance	6900	\$ 126,311	\$ 0	\$ 126,311	(Sch 6)
169		Quality Assurance Fees	6900	\$ 666,599	\$ 0	\$ 666,599	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 71,887	\$ 0	\$ 71,887	(Sch 3)
170	.20-.39	Fringe Benefits	6800	16,678	0	16,678	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	377	0	377	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 88,942	\$ 0	\$ 88,942	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900		0	0	(Sch 6)
174	.49	Agency Staff	6900		0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900		0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		Subtotal 155 - 174		\$ 2,997,481	\$ (189,093)	\$ 2,808,388	
200		Total		\$ 11,042,670	\$ (189,093)	\$ 10,853,577	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 0	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name:
LIFEHOUSE PARKVIEW OPERATIONS

Provider NPI:
1891980876

OSHPD Facility Number:
206150774

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

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							Fiscal Period	Provider NPI		Adjustments
LIFEHOUSE PARKVIEW							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1891980876		4
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	165	4	8A-1	165	4	Administration - Other - Nonlabo To adjust reported home office costs to agree with the Lifehouse Healthcare Services and Lifehouse Holdings, LLC. Home Office Aud Reports for fiscal periods ended December 31, 2011 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304	\$1,388,184	(\$189,093)	\$1,199,091

Provider Name							Fiscal Period	Provider NPI		Adjustments
LIFEHOUSE PARKVIEW							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1891980876		4
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 STATISTICS</u>										
2	10.7	105	1, 2, 3	7	105		Skilled Nursing Care (Square Feet)	20,133	(1,307)	18,826
	10.7	165	1, 2, 3	7	165		Administration	3,601	1,307	4,908
							To adjust the reported square footage statistics to agree with the provider square footage schedule 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306			

Provider Name							Fiscal Period	Provider NPI		Adjustments
LIFEHOUSE PARKVIEW							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1891980876		4
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.				
ADJUSTMENT TO REPORTED MEDI-CAL SETTLEMENT DATA										
3	4.1	5	2	1	15	Total Medi-Cal Days	35,901	(201)	35,700	
To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Paid Claims Summary Report: Service Period: January 1, 2011 through December 31, 2011 Payment Period: January 1, 2011 through September 30, 2012 Report Date: October 17, 2012 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408 CCR, Title 22, Section 51541										

Provider Name							Fiscal Period			Provider NPI		Adjustments
LIFEHOUSE PARKVIEW							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1891980876		4
Report References							As Reported	Increase (Decrease)	As Adjusted			
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments					
<u>ADJUSTMENT TO OTHER MATTERS</u>												
4	Not Reported			1	14		Overpayment	\$0	\$25,280	\$25,280		
							To recover outstanding Medi-Cal credit balances.					
							42 CFR 413.20 and 413.24					
							CMS Pub. 15-1, Sections 2300 and 2304					
							CCR, Title 22, Sections 50761 and 51458.1					