

**REPORT
ON THE
RATE SETTING AUDIT**

**OAKVIEW CONVALESCENT HOSPITAL
TUJUNGA, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1265431738**

**FISCAL PERIOD ENDED
DECEMBER 31, 2011**

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

**Section Chief: Daniel J. Giardinelli
Audit Supervisor: Gertrude Lake
Auditor: Lisa Ni**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

July 5, 2013

Administrator
Oakview Convalescent Hospital
9166 Tujunga Canyon Boulevard
Tujunga, CA 91042

OAKVIEW CONVALESCENT HOSPITAL
NATIONAL PROVIDER IDENTIFIER (NPI) 1265431738
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 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 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.

Administrator
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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.

If you have questions regarding this report, you may call the Audits Section—Burbank at (818) 295-2620.

Original Signed By

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

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
OAKVIEW CONVALESCENT HOSPITAL

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

Provider NPI:
1265431738

OSHPD Facility No.:
206190572

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
SKILLED NURSING CARE				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 1,237,292	\$ 76.51
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 444,399	\$ 27.48
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 374,680	\$ 23.17
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 3,079	\$ 0.19
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 12,616	\$ 0.78
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 19,050	\$ 1.18
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 157,683	\$ 9.75
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 277,835	\$ 17.18
11	Cost of Routine Service/Audited Total Costs	\$ 2,550,312	\$ 2,526,635	\$ 156.24
12	Total Patient Days (Adj)	16,171	16,171	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 157.71	\$ 156.24	
14	Overpayments (Adj)	\$ 0	\$ 0	
15	Medi-Cal Days (Adj 15)	12,208	12,052	
16	Medi-Cal Managed Care Days (Adj)		0	
INTERMEDIATE CARE				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
18	Total Patient Days (Adj)	0	0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj)	\$ 0	\$ 0	
MENTALLY DISORDERED CARE				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
22	Total Patient Days (Adj)	0	0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj)	\$ 0	\$ 0	
DEVELOPMENTALLY DISABLED CARE				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
26	Total Patient Days (Adj)	0	0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj)	\$ 0	\$ 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:
OAKVIEW CONVALESCENT HOSPITAL

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

Provider NPI:
1265431738

OSHPD Facility No.:
206190572

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	\$ 0	
50	Total Patient Days (Adj)	0	0	
51	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
52	Overpayments (Adj)	\$ 0	\$ 0	
HOSPICE INPATIENT CARE				
53	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
54	Total Patient Days (Adj)	0	0	
55	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
56	Overpayments (Adj)	\$ 0	\$ 0	
OTHER ROUTINE SERVICES				
57	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
58	Total Patient Days (Adj)	0	0	
59	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
60	Overpayments (Adj)	\$ 0	\$ 0	

ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR

Provider Name:
OAKVIEW CONVALESCENT HOSPITAL

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

Provider NPI:
1265431738

OSHPD Facility No.:
206190572

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs	Activities	Total
			155	160	
	GENERAL SERVICES				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 41,129	\$ 41,129		
160	Activities	54,538		\$ 54,538	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
	ANCILLARY SERVICES				
075	Patient Supplies	72,379	0	0	72,379
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	0	0	0	0
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	0	0	0	0
083	Speech Pathology	0	0	0	0
085	Pharmacy	0	0	0	0
090	Laboratory	0	0	0	0
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	0	0	0	0
101	Subacute Care Ancillary Services	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
	ROUTINE SERVICES				
105	Skilled Nursing Care	1,141,625	41,129	54,538	1,237,292 *
110	Intermediate Care	0	0	0	0 *
115	Mentally Disordered Care	0	0	0	0 *
120	Developmentally Disabled Care	0	0	0	0 *
125	Subacute Care	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0 *
128	Transitional Inpatient Care	0	0	0	0 *
130	Hospice Inpatient Care	0	0	0	0 *
135	Other Routine Services	0	0	0	0 *
	NONREIMBURSABLE				
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	TOTAL	\$ 1,309,671	\$ 41,129	\$ 54,538	\$ 1,309,671

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
OAKVIEW CONVALESCENT HOSPITAL

Provider NPI:
1265431738

OSHPD Facility Number:
206190572

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	\$ 96,939	\$ 96,939										
010	Housekeeping	57,534	1,379	\$ 58,913									
060	Laundry and Linen	37,237	1,716	1,058	\$ 40,011								
065	Dietary	201,502	11,667	7,193	0	\$ 220,362							
155	Social Services	N/A	1,990	1,227	0	0	\$ 3,217						
160	Activities	N/A	0	0	0	0	0	\$ -					
165	Administration	N/A	17,816	10,984	0	0	0	0		\$ 28,800	\$ 28,800		
166	Medical Records	25,947	1,647	1,015	0	0	0	0		28,610		\$ 28,610	
170	Inservice Education - Nursing	38,571	1,729	1,066	0	0	0	0	\$ 41,367				
ANCILLARY SERVICES													
075	Patient Supplies		494	305	0	0	0	0	0	799	1,492	1,482	\$ 3,773
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		2,196	1,354	0	0	0	0	0	3,550	606	602	4,758
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		0	0	0	0	0	0	0	0	348	345	693
083	Speech Pathology		0	0	0	0	0	0	0	0	97	97	194
085	Pharmacy		1,716	1,058	0	0	0	0	0	2,774	288	286	3,347
090	Laboratory		0	0	0	0	0	0	0	0	75	74	149
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	185	183	368
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		54,588	33,654	40,011	220,362	3,217	0	41,367	393,198	25,686	25,516	444,399 *
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care		0	0	0	0	0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric		0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
NONREIMBURSABLE													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		0	0	0	0	0	0	0	0	24	24	49
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 457,730	\$ 96,939	\$ 58,913	\$ 40,011	\$ 220,362	\$ 3,217	\$ -	\$ 41,367	\$ 400,320	\$ 28,800	\$ 28,610	\$ 457,730

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
OAKVIEW CONVALESCENT HOSPITAL

Provider NPI:
1265431738

OSHPD Facility Number:
206190572

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	\$ 124,048	\$ 124,048										
010	Housekeeping	13,645	1,765	\$ 15,410									
060	Laundry and Linen	0	2,196	277	\$ 2,472								
065	Dietary	150,327	14,930	1,881	0	\$ 167,138							
155	Social Services	2,770	2,547	321	0	0	\$ 5,638						
160	Activities	3,635	0	0	0	0	0	\$ 3,635					
165	Administration	N/A	22,798	2,873	0	0	0	0		\$ 25,672	\$ 25,672		
166	Medical Records	33,756	2,108	266	0	0	0	0		36,129		\$ 36,129	
170	Inservice Education - Nursing	0	2,213	279	0	0	0	0	\$ 2,492				
ANCILLARY SERVICES													
075	Patient Supplies	39,530	632	80	0	0	0	0	0	40,242	1,330	1,872	\$ 43,444
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	39,262	2,810	354	0	0	0	0	0	42,426	540	760	43,726
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	26,423	0	0	0	0	0	0	0	26,423	310	436	27,169
083	Speech Pathology	7,411	0	0	0	0	0	0	0	7,411	87	122	7,620
085	Pharmacy	16,573	2,196	277	0	0	0	0	0	19,045	257	361	19,663
090	Laboratory	5,671	0	0	0	0	0	0	0	5,671	66	94	5,831
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	14,027	0	0	0	0	0	0	0	14,027	164	231	14,423
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	59,531	69,853	8,803	2,472	167,138	5,638	3,635	2,492	319,562	22,895	32,222	374,680
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	1,853	0	0	0	0	0	0	0	1,853	22	31	1,905
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 538,462	\$ 124,048	\$ 15,410	\$ 2,472	\$ 167,138	\$ 5,638	\$ 3,635	\$ 2,492	\$ 476,661	\$ 25,672	\$ 36,129	\$ 538,462

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
OAKVIEW CONVALESCENT HOSPITAL

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

Provider NPI:
1265431738

OSHPD Facility Number:
206190572

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)	\$ 3,304	100%							
	Property Tax (line 40)	0	0%	\$ 3,304						
005	Plant Operations and Maintenance			17	\$ 17					
010	Housekeeping			47	0	\$ 47				
060	Laundry and Linen			58	0	1	\$ 59			
065	Dietary			396	2	6	0	\$ 403		
155	Social Services			67	0	1	0	0	\$ 69	
160	Activities			0	0	0	0	0	0	\$ -
165	Administration			604	3	9	0	0	0	0
166	Medical Records			56	0	1	0	0	0	0
170	Inservice Education - Nursing			59	0	1	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			17	0	0	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			74	0	1	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	0	0	0	0	0
083	Speech Pathology			0	0	0	0	0	0	0
085	Pharmacy			58	0	1	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
ROUTINE SERVICES										
105	Skilled Nursing Care			1,851	10	27	59	403	69	0
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
NONREIMBURSABLE										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	0	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 3,304	100%	\$ 3,304	\$ 17	\$ 47	\$ 59	\$ 403	\$ 69	\$ -

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
OAKVIEW CONVALESCENT HOSPITAL

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

Provider NPI:
1265431738

OSHPD Facility Number:
206190572

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 100% Of Total	Property Tax 0% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 3,304	100%							
	Property Tax (line 40)	0	0%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 616	\$ 616				
166	Medical Records				57		\$ 57			
170	Inservice Education - Nursing			\$ 60						
	ANCILLARY SERVICES									
075	Patient Supplies			0	17	32	3	\$ 52	\$ 52	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	76	13	1	90	90	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	7	1	8	8	0
083	Speech Pathology			0	0	2	0	2	2	0
085	Pharmacy			0	59	6	1	66	66	0
090	Laboratory			0	0	2	0	2	2	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	4	0	4	4	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			60	2,479	549	51	3,079	3,079	0*
110	Intermediate Care			0	0	0	0	0	0	0*
115	Mentally Disordered Care			0	0	0	0	0	0	0*
120	Developmentally Disabled Care			0	0	0	0	0	0	0*
125	Subacute Care			0	0	0	0	0	0	0*
126	Subacute Care - Pediatric			0	0	0	0	0	0	0*
128	Transitional Inpatient Care			0	0	0	0	0	0	0*
130	Hospice Inpatient Care			0	0	0	0	0	0	0*
135	Other Routine Services			0	0	0	0	0	0	0*
	NONREIMBURSABLE									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	0	1	0	1	1	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 3,304	100%	\$ 60	\$ 2,631	\$ 616	\$ 57	\$ 3,304	\$ 3,304	\$ -

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
OAKVIEW CONVALESCENT HOSPITAL

Provider NPI:
1265431738

OSHPD Facility Number:
206190572

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. 59% of Total	DPH Licensing Fees 3% of Total	Professional Liability Ins. 4% of Total	Quality Assur. Fees 34% of Total	Caregiver Training 0% of Total
	GENERAL SERVICES													
045	Property Insurance	\$ 6,615												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	304,909												
	Total Costs Allocable as Administration	311,524	59%											
167	CDPH Licensing Fees	14,146	3%											
168	Professional Liability Insurance	21,360	4%											
169	Quality Assurance Fees	176,803	34%											
174	Caregiver Training	0	0%											
	Total	523,833	100%						\$ 523,833					
	ANCILLARY SERVICES													
075	Patient Supplies			\$ 72,379	\$ 799	\$ 40,242	\$ 17	\$ 113,437	27,142	\$ 16,141	\$ 733	\$ 1,107	\$ 9,161	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			0	3,550	42,426	76	46,052	11,019	6,553	298	449	3,719	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	0	26,423	0	26,423	6,322	3,760	171	258	2,134	0
083	Speech Pathology			0	0	7,411	0	7,411	1,773	1,055	48	72	599	0
085	Pharmacy			0	2,774	19,045	59	21,878	5,235	3,113	141	213	1,767	0
090	Laboratory			0	0	5,671	0	5,671	1,357	807	37	55	458	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	14,027	0	14,027	3,356	1,996	91	137	1,133	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
	ROUTINE SERVICES													
105	Skilled Nursing Care			1,237,292	393,198	319,562	2,479	1,952,531	467,185	277,835	12,616	19,050	157,683	0
110	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0
	NONREIMBURSABLE													
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	0	1,853	0	1,853	443	264	12	18	150	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 523,833		\$ 1,309,671	\$ 400,320	\$ 476,661	\$ 2,631	\$ 2,189,284	\$ 523,833					
	Total Administrative Costs							\$ 523,833		\$ 311,524	\$ 14,146	\$ 21,360	\$ 176,803	\$ -
	Unit Cost Multiplier							0.23927143						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 57,410	\$ 61,801	\$ 673	\$ 119,883							
	TOTAL FACILITY COSTS							\$ 2,833,000						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
OAKVIEW CONVALESCENT HOSPITAL

Provider NPI:
1265431738

OSHPD Facility Number:
206190572

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 12)	Plant Ops (SQ FT) 5 (Adj 12)	Hskpng (SQ FT) 10 (Adj 12)	Laundry (LBS) 60 (Adj 13)	Dietary (MEALS) 65 (Adj 14)	Soc Svcs (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	75									
010	Housekeeping	201	201								
060	Laundry and Linen	250	250	250							
065	Dietary	1,700	1,700	1,700							
155	Social Services	290	290	290							
160	Activities										
165	Administration	2,596	2,596	2,596							
166	Medical Records	240	240	240							
170	Inservice Education - Nursing	252	252	252							
	ANCILLARY SERVICES										
075	Patient Supplies	72	72	72						113,437	113,437
077	Specialized Support Surfaces									0	0
080	Physical Therapy	320	320	320						46,052	46,052
081	Respiratory Therapy									0	0
082	Occupational Therapy									26,423	26,423
083	Speech Pathology									7,411	7,411
085	Pharmacy	250	250	250						21,878	21,878
090	Laboratory									5,671	5,671
095	Home Health Services									0	0
100	Other Ancillary Services									14,027	14,027
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	7,954	7,954	7,954	358,065	48,222	1,201,156	1,201,156	1,201,156	1,952,531	1,952,531
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									1,853	1,853
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	14,200	14,125	13,924	358,065	48,222	1,201,156	1,201,156	1,201,156	2,189,284	2,189,284
	TOTAL DIRECT SALARIES COSTS - SCH. 2						\$ 41,129	\$ 54,538			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.034241181	0.045404594			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		\$ 96,939	\$ 58,913	\$ 40,011	\$ 220,362	\$ 3,217	\$ -	\$ 41,367	\$ 28,800	\$ 28,610
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		6.86293805	4.23107229	0.11174089	4.56973617	0.00267847	0.00000000	0.03443907	0.01315501	0.01306800
	TOTAL INDIRECT OTHER COSTS - SCH. 4		\$ 124,048	\$ 15,410	\$ 2,472	\$ 167,138	\$ 5,638	\$ 3,635	\$ 2,492	\$ 25,672	\$ 36,129
	UNIT COST MULTIPLIER (INDIRECT OTHER)		8.78215929	1.10673758	0.00690440	3.46601395	0.00469363	0.00302625	0.00207467	0.01172602	0.01650281
	TOTAL CAPITAL COSTS - SCH. 5	\$ 3,304	\$ 17	\$ 47	\$ 59	\$ 403	\$ 69	\$ -	\$ 60	\$ 616	\$ 57
	UNIT COST MULTIPLIER (CAPITAL COSTS)	0.23267606	0.00123545	0.00337663	0.00016567	0.00836527	0.00005729	0.00000000	0.00004978	0.00028137	0.00002601

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
OAKVIEW CONVALESCENT HOSPITAL

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

Provider NPI:
1265431738

OSHPD Facility Number:
206190572

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	\$ 77,800	\$ 0	\$ 77,800	(Sch 3)
005	.20-.39	Fringe Benefits	6200	19,139	0	19,139	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	124,048	0	124,048	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 220,987	\$ 0	\$ 220,987	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 47,518	\$ 0	\$ 47,518	(Sch 3)
010	.20-.39	Fringe Benefits	6300	10,016	0	10,016	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	13,645	0	13,645	(Sch 4)
010		Housekeeping - Total	6300	\$ 71,179	\$ 0	\$ 71,179	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 0	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	904	0	904	(Sch 5)
025		Depreciation: Equipment	7140	0	0	0	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	2,400	0	2,400	(Sch 5)
040		Property Taxes	7300	223	(223)	0	(Sch 5)
045		Property Insurance	7400	6,615	0	6,615	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	0	0	0	(Sch 6)
055		Interest - Other	7600	\$ 0	\$ 0	\$ 0	(Sch 6)
057		Subtotal 005 - 055		\$ 302,308	\$ (223)	\$ 302,085	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 30,333	\$ 0	\$ 30,333	(Sch 3)
060	.20-.39	Fringe Benefits	6400	6,904	0	6,904	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	0	0	0	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 37,237	\$ 0	\$ 37,237	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 165,196	\$ 0	\$ 165,196	(Sch 3)
065	.20-.39	Fringe Benefits	6500	36,306	0	36,306	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	150,327	0	150,327	(Sch 4)
065		Dietary - Total	6500	\$ 351,829	\$ 0	\$ 351,829	
070		Provision for Bad Debts	7700	\$ 0	0	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$ 58,157	\$ 0	\$ 58,157	(Sch 2)
075	.20-.39	Fringe Benefits	8100	14,222	0	14,222	(Sch 2)
075	.79	Agency Staff	8100	0	0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	39,530	0	39,530	(Sch 4)
075		Patient Supplies - Total	8100	\$ 111,909	\$ 0	\$ 111,909	
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:
OAKVIEW CONVALESCENT HOSPITAL

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

Provider NPI:
1265431738

OSHPD Facility Number:
206190572

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	\$ 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	39,262	0	39,262	(Sch 4)
080		Physical Therapy - Total	8200	\$ 39,262	\$ 0	\$ 39,262	
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	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	
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	26,423	0	26,423	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 26,423	\$ 0	\$ 26,423	
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	7,411	0	7,411	(Sch 4)
083		Speech Pathology - Total	8280	\$ 7,411	\$ 0	\$ 7,411	
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	16,573	0	16,573	(Sch 4)
085		Pharmacy - Total	8300	\$ 16,573	\$ 0	\$ 16,573	
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	5,671	0	5,671	(Sch 4)
090		Laboratory - Total	8400	\$ 5,671	\$ 0	\$ 5,671	
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	(Sch 4)
095		Home Health Services - Total	8800	\$ 0	\$ 0	\$ 0	
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	14,027	0	14,027	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 14,027	\$ 0	\$ 14,027	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
OAKVIEW CONVALESCENT HOSPITAL

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

Provider NPI:
1265431738

OSHPD Facility Number:
206190572

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	\$ 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	(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	\$ 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	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
104		Subtotal 075 - 102		\$ 221,276	\$ 0	\$ 221,276	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 963,816	\$ 0	\$ 963,816	(Sch 2)
105	.20-.39	Fringe Benefits	6110	177,809	0	177,809	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	59,531	0	59,531	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 1,201,156	\$ 0	\$ 1,201,156	
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 - Pediatric					
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	(Sch 4)
126		Subacute Care - Pediatric - Total	6160	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
OAKVIEW CONVALESCENT HOSPITAL

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

Provider NPI:
1265431738

OSHPD Facility Number:
206190572

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	\$ 0
128	.20-.39	Fringe Benefits	6170	0	0	0
128	.49	Agency Staff	6170	0	0	0
128	.40-.99	Other - Nonlabor	6170	0	0	0
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0 (Sch 2)
130		Hospice Inpatient Care				
130	.01-.19	Salaries and Wages	6180	\$ 0	\$ 0	\$ 0
130	.20-.39	Fringe Benefits	6180	0	0	0
130	.49	Agency Staff	6180	0	0	0
130	.40-.99	Other - Nonlabor	6180	0	0	0
130		Hospice Inpatient Care - Total	6180	\$ 0	\$ 0	\$ 0 (Sch 2)
135		Other Routine Services				
135	.01-.19	Salaries and Wages	6190	\$ 0	\$ 0	\$ 0
135	.20-.39	Fringe Benefits	6190	0	0	0
135	.49	Agency Staff	6190	0	0	0
135	.40-.99	Other - Nonlabor	6190	0	0	0
135		Other Routine Services - Total	6190	\$ 0	\$ 0	\$ 0 (Sch 2)
		Other Nonreimbursable				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0 (Sch 2)
139	.20-.39	Fringe Benefits	9100	0	0	0 (Sch 2)
139	.49	Agency Staff	9100	0	0	0 (Sch 2)
139	.40-.99	Other - Nonlabor	9100	0	0	0 (Sch 4)
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$ 0	\$ 0	\$ 0 (Sch 2)
140	.20-.39	Fringe Benefits	8900	0	0	0 (Sch 2)
140	.49	Agency Staff	8900	0	0	0 (Sch 2)
140	.40-.99	Other - Nonlabor	8900	1,853	0	1,853 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 1,853	\$ 0	\$ 1,853
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0 (Sch 2)
145	.20-.39	Fringe Benefits	9100	0	0	0 (Sch 2)
145	.49	Agency Staff	9100	0	0	0 (Sch 2)
145	.40-.99	Other - Nonlabor	9100	0	0	0 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		Subtotal 105 - 145		\$ 1,203,009	\$ 0	\$ 1,203,009
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 34,232	\$ 0	\$ 34,232 (Sch 2)
155	.20-.39	Fringe Benefits	6600	6,897	0	6,897 (Sch 2)
155	.49	Agency Staff	6600	0	0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	2,770	0	2,770 (Sch 4)
155		Social Services - Total	6600	\$ 43,899	\$ 0	\$ 43,899

SUMMARY OF AUDITED PROGRAM EXPENSES

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

Provider NPI:
1265431738

OSHPD Facility Number:
206190572

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	\$ 44,029	\$ 0	\$ 44,029	(Sch 2)
160	.20-.39	Fringe Benefits	6700	10,509	0	10,509	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	3,635	0	3,635	(Sch 4)
160		Activities - Total	6700	\$ 58,173	\$ 0	\$ 58,173	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 175,729	\$ 0	\$ 175,729	(Sch 6)
165	.20-.39	Fringe Benefits	6900	25,947	2,900	28,847	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	162,392	(62,059)	100,333	(Sch 6)
165		Administration - Total	6900	\$ 364,068	\$ (59,159)	\$ 304,909	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 21,090	\$ 0	\$ 21,090	(Sch 3)
166	.20-.39	Fringe Benefits	6900	4,857	0	4,857	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	33,736	20	33,756	(Sch 4)
166		Medical Records - Total	6900	\$ 59,683	\$ 20	\$ 59,703	
167		CDPH Licensing Fees	6900	\$	\$ 14,146	\$ 14,146	(Sch 6)
168		Professional Liability Insurance	6900	\$ 14,935	\$ 6,425	\$ 21,360	(Sch 6)
169		Quality Assurance Fees	6900	\$ 176,803	\$ 0	\$ 176,803	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 36,136	\$ 0	\$ 36,136	(Sch 3)
170	.20-.39	Fringe Benefits	6800	5,335	(2,900)	2,435	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	0	0	0	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 41,471	\$ (2,900)	\$ 38,571	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$ 0	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900	0	0	0	(Sch 6)
174	.49	Agency Staff	6900	0	0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900	0	0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		Subtotal 155 - 174		\$ 759,032	\$ (41,468)	\$ 717,564	
200		Total		\$ 2,874,691	\$ (41,691)	\$ 2,833,000	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 20,584	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name							Fiscal Period			Provider NPI		Adjustments
OAKVIEW CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1265431738		15
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>MEMORANDUM ADJUSTMENT</u>												
1	Not Reported			8	210		Total Facility Group Health Insurance To include total group health insurance costs for informational purpose 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304	\$0	\$20,584	\$20,584		

Provider Name							Fiscal Period	Provider NPI		Adjustments
OAKVIEW CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1265431738		15
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Cost Report			Audit Report						
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>RECLASSIFICATIONS OF REPORTED COSTS</u>										
2	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	\$162,392	(\$14,560)	\$147,832 *
	10.5	167	4	8A-1	167	4	CDPH Licensing Fees To reclassify facility license fees to the facility licensing fees cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000 and 52506	0	14,560	14,560 *
3	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$147,832	\$3,667	\$151,499 *
	10.5	168	4	8A-1	168	4	Professional Liability Insurance To reclassify finance fees, taxes and other fees associated with liability insurance to the Administration cost center. 42 CFR 413.24 / CMS Pub. 15-1, Section 2162 CCR, Title 22, Sections 52000(b) and 52501	14,935	(3,667)	11,268 *
4	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	\$25,947	\$2,900	\$28,847
	10.5	166	4	8A-1	166	4	Medical Records - Other - Nonlabor	33,736	20	33,756
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 151,499	(20)	151,479 *
	10.5	170	2	8A-1	170	2	Inservice Education - Nursing - Fringe Benefits To reclassify the reported expenses to agree with the provider's expense grouping schedule. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	5,335	(2,900)	2,435

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments	
OAKVIEW CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1265431738		15	
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>ADJUSTMENTS TO REPORTED COSTS</u>											
5	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To adjust general liability insurance to agree with the provider's liability insurance policy. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	\$151,479	(\$14,800)	\$136,679 *
6	10.5	168	4	8A-1	168	4	Professional Liability Insurance To adjust liability insurance to agree with the provider's liability insurance policy. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	\$11,268	\$10,092	\$21,360
7	10.5	040	4	8A-1	040	4	Property Taxes To eliminate property tax due to lack of documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 W&I Code 14124.2(b)		\$223	(\$223)	\$0
8	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To adjust legal and accounting fees to agree with the provider's general ledger. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	\$136,679	\$2,198	\$138,877 *
9	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To eliminate accounting fees not applicable to the audit period. 42 CFR 413.5 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.1, 2304 and 2306	*	\$138,877	(\$1,900)	\$136,977 *

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
OAKVIEW CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1265431738		15
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>ADJUSTMENTS TO REPORTED COSTS</u>											
10	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To adjust home office costs to agree with the filed Casner Consolidated, LLC Home Office Cost Report for fiscal period ended December 31, 2011. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304	*	\$136,977	(\$36,644)	\$100,333
11	10.5	167	4	8A-1	167	4	CDPH Licensing Fees To adjust facility license fees to agree with the license fees invoices. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	\$14,560	(\$414)	\$14,146

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
OAKVIEW CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1265431738		15
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Cost Report			Audit Report						
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>ADJUSTMENTS TO REPORTED STATISTICS</u>										
12	10.7	005	1	7	005	Plant Operations and Maintenance (Square Feet)	0	75	75	
	10.7	010	1,2	7	010	Housekeeping	0	201	201	
	10.7	060	1,2,3	7	060	Laundry and Linen	0	250	250	
	10.7	065	1,2,3	7	065	Dietary	0	1,700	1,700	
	10.7	075	1,2,3	7	075	Patient Supplies	0	72	72	
	10.7	080	1,2,3	7	080	Physical Therapy	0	320	320	
	10.7	085	1,2,3	7	085	Pharmacy	0	250	250	
	10.7	105	1,2,3	7	105	Skilled Nursing Care	0	7,954	7,954	
	10.7	155	1,2,3	7	155	Social Services	0	290	290	
	10.7	165	1,2,3	7	165	Administration	0	2,596	2,596	
	10.7	166	1,2,3	7	166	Medical Records	0	240	240	
	10.7	170	1,2,3	7	170	Inservice Education - Nursing	0	252	252	
	10.7	175	1	7	N/A	Total Statistics - Square Feet	0	14,200	14,200	
	10.7	175	2	7	N/A	Total Statistics - Square Feet	0	14,125	14,125	
	10.7	175	3	7	N/A	Total Statistics - Square Feet	0	13,924	13,924	
To adjust square footage statistics to agree with the prior year audit report in order to properly allocate indirect costs. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306										
13	10.7	105	4	7	105	Skilled Nursing Care (Pounds of Laundry)	0	358,065	358,065	
	10.7	175	4	7	N/A	Total Statistics - Pounds of Laundry	0	358,065	358,065	
To reflect pounds of laundry statistics on the audit report in order to properly allocate indirect costs. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306										
14	10.7	105	5	7	105	Skilled Nursing Care (Number of Meals)	0	48,222	48,222	
	10.7	175	5	7	N/A	Total Statistics - Number of Meals	0	48,222	48,222	
To reflect number of meals statistics on the audit report in order to properly allocate indirect costs. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306										

Provider Name							Fiscal Period	Provider NPI		Adjustments
OAKVIEW CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1265431738		15
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 PATIENT DAYS</u>										
15	4.1	5	2	1	15	Medi-Cal Days	12,208	(156)	12,052	
To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: January 1, 2011 through December 31, 2011 Payment Period: January 1, 2011 through October 30, 2012 Report Date: October 31, 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										