

**REPORT
ON THE
RATE SETTING AUDIT**

**PARKVIEW HEALTH CARE CENTER
HAYWARD, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1609840115**

**FISCAL PERIOD ENDED
DECEMBER 31, 2011**

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

**Section Chief: Robert G. Kwick
Audit Supervisor: Kelly Ostrom
Auditor: Douglas Evans, Kristin Bone, Valentina Lukovtseva, Phil Perrone**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

June 28, 2013

Trish Kelly
Vice President of Reimbursement
Fundamental Administrative Services, LLC
920 Ridgebrook Road
Sparks, MD 21152

PARKVIEW HEALTH CARE CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1609840115
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. We also examined the facility's use of and Records of Noncovered Services deducted from patient share of cost. 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, patient days, and use of share of cost 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 \$106,674, which resulted from Medi-Cal overpayments

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.

If you have questions regarding this report, you may call the Audits Section—Sacramento at (916) 650-6994.

Original Signed By

Robert G.Kvick, Chief
Audits Section—Sacramento
Financial Audits Branch

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
PARKVIEW HEALTH CARE CENTER

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

Provider NPI:
1609840115

OSHPD Facility No.:
206010917

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	\$ 4,441,374	\$ 106.98
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 909,616	\$ 21.91
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 812,740	\$ 19.58
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 551,630	\$ 13.29
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 19,720	\$ 0.48
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 25,700	\$ 0.62
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 11,375	\$ 0.27
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 475,315	\$ 11.45
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 899,364	\$ 21.66
11	Cost of Routine Service/Audited Total Costs	\$ 8,394,917.00	\$ 8,146,835	\$ 196.24
12	Total Patient Days (Adj 15)	41,523	41,515	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 202.18	\$ 196.24	
14	Overpayments (Adj 17 - 23)	\$ 0	\$ 106,674	
15	Medi-Cal Days (Adj 16)	34,607	34,232	
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:
PARKVIEW HEALTH CARE CENTER

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

Provider NPI:
1609840115

OSHPD Facility No.:
206010917

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)	\$	\$ 26,757	
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:
PARKVIEW HEALTH CARE CENTER

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

Provider NPI:
1609840115

OSHPD Facility No.:
206010917

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	\$ 95,094	\$ 95,094		
160	Activities	91,845		\$ 91,845	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
	ANCILLARY SERVICES				
075	Patient Supplies	8,584	0	0	8,584
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	269,245	0	0	269,245
081	Respiratory Therapy	309	0	0	309
082	Occupational Therapy	13,469	0	0	13,469
083	Speech Pathology	30,557	0	0	30,557
085	Pharmacy	0	0	0	0
090	Laboratory	0	0	0	0
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	1,102	0	0	1,102
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	4,255,281	94,664	91,429	4,441,374 *
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	20,250	430	416	21,096 *
	NONREIMBURSABLE				
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	TOTAL	\$ 4,785,736	\$ 95,094	\$ 91,845	\$ 4,785,736

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
PARKVIEW HEALTH CARE CENTER

Provider NPI:
1609840115

OSHPD Facility Number:
206010917

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 Srvs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 31,958	\$ 31,958										
010	Housekeeping	228,887	140	\$ 229,027									
060	Laundry and Linen	150,408	986	7,097	\$ 158,491								
065	Dietary	375,777	4,519	32,531	0	\$ 412,827							
155	Social Services	N/A	165	1,190	0	0	\$ 1,356						
160	Activities	N/A	619	4,458	0	0	0	\$ 5,077					
165	Administration	N/A	1,685	12,127	0	0	0	0		\$ 13,812	\$ 13,812		
166	Medical Records	60,061	431	3,099	0	0	0	0		63,591		\$ 63,591	
170	Inservice Education - Nursing	96,948	0	0	0	0	0	0	\$ 96,948				
ANCILLARY SERVICES													
075	Patient Supplies		504	3,627	0	0	0	0	0	4,131	128	591	\$ 4,850
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	68	315	383
080	Physical Therapy		677	4,873	0	0	0	0	0	5,550	695	3,200	9,445
081	Respiratory Therapy		0	0	0	0	0	0	0	0	7	34	41
082	Occupational Therapy		677	4,873	0	0	0	0	0	5,550	479	2,205	8,234
083	Speech Pathology		339	2,437	0	0	0	0	0	2,775	156	720	3,651
085	Pharmacy		323	2,324	0	0	0	0	0	2,647	344	1,586	4,578
090	Laboratory		0	0	0	0	0	0	0	0	44	203	247
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	61	280	341
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		20,770	149,503	158,491	412,827	1,350	5,054	96,509	844,504	11,619	53,494	909,616 *
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	6	23	439	468	38	176	682 *
NONREIMBURSABLE													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		123	887	0	0	0	0	0	1,010	19	86	1,115
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	153	702	855
	TOTAL	\$ 944,039	\$ 31,958	\$ 229,027	\$ 158,491	\$ 412,827	\$ 1,356	\$ 5,077	\$ 96,948	\$ 866,636	\$ 13,812	\$ 63,591	\$ 944,039

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
PARKVIEW HEALTH CARE CENTER

Provider NPI:
1609840115

OSHPD Facility Number:
206010917

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	\$ 194,406	\$ 194,406										
010	Housekeeping	37,672	854	\$ 38,526									
060	Laundry and Linen	15,530	5,997	1,194	\$ 22,721								
065	Dietary	365,188	27,492	5,472	0	\$ 398,152							
155	Social Services	1,009	1,006	200	0	0	\$ 2,215						
160	Activities	12,092	3,767	750	0	0	0	\$ 16,609					
165	Administration	N/A	10,249	2,040	0	0	0	0		\$ 12,289	\$ 12,289		
166	Medical Records	10,487	2,619	521	0	0	0	0		13,627		\$ 13,627	
170	Inservice Education - Nursing	0	0	0	0	0	0	0	\$ -				
ANCILLARY SERVICES													
075	Patient Supplies	46,668	3,065	610	0	0	0	0	0	50,343	114	127	\$ 50,584
077	Specialized Support Surfaces	38,898	0	0	0	0	0	0	0	38,898	61	67	39,026
080	Physical Therapy	102,424	4,119	820	0	0	0	0	0	107,362	618	686	108,666
081	Respiratory Therapy	3,843	0	0	0	0	0	0	0	3,843	6	7	3,857
082	Occupational Therapy	235,196	4,119	820	0	0	0	0	0	240,134	426	473	241,033
083	Speech Pathology	46,478	2,059	410	0	0	0	0	0	48,947	139	154	49,241
085	Pharmacy	184,661	1,964	391	0	0	0	0	0	187,016	306	340	187,663
090	Laboratory	25,115	0	0	0	0	0	0	0	25,115	39	44	25,198
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	33,502	0	0	0	0	0	0	0	33,502	54	60	33,616
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	199,832	126,346	25,149	22,721	398,152	2,205	16,534	0	790,939	10,338	11,464	812,740 *
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	10	75	0	85	34	38	157 *
NONREIMBURSABLE													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	6,310	750	149	0	0	0	0	0	7,209	17	18	7,244
145	Other Nonreimbursable	86,833	0	0	0	0	0	0	0	86,833	136	151	87,119
	TOTAL	\$ 1,646,144	\$ 194,406	\$ 38,526	\$ 22,721	\$ 398,152	\$ 2,215	\$ 16,609	\$ -	\$ 1,620,228	\$ 12,289	\$ 13,627	\$ 1,646,144

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
PARKVIEW HEALTH CARE CENTER

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

Provider NPI:
1609840115

OSHPD Facility Number:
206010917

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)	\$ 608,677	97%							
	Property Tax (line 40)	21,759	3%	\$ 630,436						
005	Plant Operations and Maintenance			4,643	\$ 4,643					
010	Housekeeping			2,749	20	\$ 2,770				
060	Laundry and Linen			19,306	143	86	\$ 19,535			
065	Dietary			88,496	657	393	0	\$ 89,546		
155	Social Services			3,238	24	14	0	0	\$ 3,276	
160	Activities			12,127	90	54	0	0	0	\$ 12,271
165	Administration			32,991	245	147	0	0	0	0
166	Medical Records			8,431	63	37	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			9,867	73	44	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			13,258	98	59	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			13,258	98	59	0	0	0	0
083	Speech Pathology			6,629	49	29	0	0	0	0
085	Pharmacy			6,323	47	28	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			406,707	3,018	1,808	19,535	89,546	3,262	12,216
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	15	56
NONREIMBURSABLE										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			2,413	18	11	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 630,436	100%	\$ 630,436	\$ 4,643	\$ 2,770	\$ 19,535	\$ 89,546	\$ 3,276	\$ 12,271

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
PARKVIEW HEALTH CARE CENTER

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

Provider NPI:
1609840115

OSHPD Facility Number:
206010917

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 97% Of Total	Property Tax 3% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 608,677	97%							
	Property Tax (line 40)	21,759	3%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 33,383	\$ 33,383				
166	Medical Records				8,531		\$ 8,531			
170	Inservice Education - Nursing			\$ -						
	ANCILLARY SERVICES									
075	Patient Supplies			0	9,984	310	79	\$ 10,373	\$ 10,015	\$ 358
077	Specialized Support Surfaces			0	0	165	42	207	200	7
080	Physical Therapy			0	13,415	1,680	429	15,524	14,988	536
081	Respiratory Therapy			0	0	18	5	22	21	1
082	Occupational Therapy			0	13,415	1,157	296	14,868	14,355	513
083	Speech Pathology			0	6,707	378	97	7,182	6,934	248
085	Pharmacy			0	6,398	833	213	7,444	7,187	257
090	Laboratory			0	0	107	27	134	129	5
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	147	38	185	178	6
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			0	536,091	28,082	7,177	571,349	551,630	19,720
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	70	92	24	186	180	6
	NONREIMBURSABLE									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	2,442	45	12	2,499	2,412	86
145	Other Nonreimbursable			0	0	369	94	463	447	16
	TOTAL	\$ 630,436	100%	\$ -	\$ 588,522	\$ 33,383	\$ 8,531	\$ 630,436	\$ 608,677	\$ 21,759

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
PARKVIEW HEALTH CARE CENTER

Provider NPI:
1609840115

OSHPD Facility Number:
206010917

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. 64% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 1% of Total	Quality Assur. Fees 34% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 31,253												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,037,870												
	Total Costs Allocable as Administration	1,069,123	64%											
167	CDPH Licensing Fees	30,551	2%											
168	Professional Liability Insurance	13,522	1%											
169	Quality Assurance Fees	565,033	34%											
174	Caregiver Training	0	0%											
	Total	1,678,229	100%						\$ 1,678,229					
ANCILLARY SERVICES														
075	Patient Supplies			\$ 8,584	\$ 4,131	\$ 50,343	\$ 9,984	\$ 73,042	15,593	\$ 9,934	\$ 284	\$ 126	\$ 5,250	\$ -
077	Specialized Support Surfaces			0	0	38,898	0	38,898	8,304	5,290	151	67	2,796	0
080	Physical Therapy			269,245	5,550	107,362	13,415	395,573	84,449	53,798	1,537	680	28,433	0
081	Respiratory Therapy			309	0	3,843	0	4,152	886	565	16	7	298	0
082	Occupational Therapy			13,469	5,550	240,134	13,415	272,569	58,189	37,070	1,059	469	19,591	0
083	Speech Pathology			30,557	2,775	48,947	6,707	88,987	18,997	12,102	346	153	6,396	0
085	Pharmacy			0	2,647	187,016	6,398	196,062	41,856	26,665	762	337	14,092	0
090	Laboratory			0	0	25,115	0	25,115	5,362	3,416	98	43	1,805	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			1,102	0	33,502	0	34,604	7,387	4,706	134	60	2,487	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			4,441,374	844,504	790,939	536,091	6,612,908	1,411,754	899,364	25,700	11,375	475,315	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			21,096	468	85	70	21,719	4,637	2,954	84	37	1,561	0*
NONREIMBURSABLE														
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	1,010	7,209	2,442	10,661	2,276	1,450	41	18	766	0
145	Other Nonreimbursable			0	0	86,833	0	86,833	18,538	11,809	337	149	6,241	0
	SUBTOTAL	\$ 1,678,229		\$ 4,785,736	\$ 866,636	\$ 1,620,228	\$ 588,522	\$ 7,861,122	\$ 1,678,229					
	Total Administrative Costs							\$ 1,678,229		\$ 1,069,123	\$ 30,551	\$ 13,522	\$ 565,033	\$ -
	Unit Cost Multiplier							0.21348467						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 77,403	\$ 25,916	\$ 41,914	\$ 145,233							
	TOTAL FACILITY COSTS							\$ 9,684,584						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
PARKVIEW HEALTH CARE CENTER

Provider NPI:
1609840115

OSHPD Facility Number:
206010917

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 14)	Plant Ops (SQ FT) 5 (Adj 14)	Hskpng (SQ FT) 10 (Adj 14)	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	152									
010	Housekeeping	90	90								
060	Laundry and Linen	632	632	632							
065	Dietary	2,897	2,897	2,897							
155	Social Services	106	106	106							
160	Activities	397	397	397							
165	Administration	1,080	1,080	1,080							
166	Medical Records	276	276	276							
170	Inservice Education - Nursing										
	ANCILLARY SERVICES										
075	Patient Supplies	323	323	323						73,042	73,042
077	Specialized Support Surfaces									38,898	38,898
080	Physical Therapy	434	434	434						395,573	395,573
081	Respiratory Therapy									4,152	4,152
082	Occupational Therapy	434	434	434						272,569	272,569
083	Speech Pathology	217	217	217						88,987	88,987
085	Pharmacy	207	207	207						196,062	196,062
090	Laboratory									25,115	25,115
095	Home Health Services									0	0
100	Other Ancillary Services									34,604	34,604
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	13,314	13,314	13,314	406,900	122,070	4,455,113	4,455,113	4,455,113	6,612,908	6,612,908
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						20,250	20,250	20,250	21,719	21,719
	NONREIMBURSABLE										
139	Residential Care									0	0
140	Beauty and Barber	79	79	79						10,661	10,661
145	Other Nonreimbursable									86,833	86,833
	TOTAL STATISTICS	20,638	20,486	20,396	406,900	122,070	4,475,363	4,475,363	4,475,363	7,861,122	7,861,122
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 95,094 0.021248332	\$ 91,845 0.020522358			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 31,958 1.55999219	\$ 229,027 11.22903507	\$ 158,491 0.38950766	\$ 412,827 3.38188590	\$ 1,356 0.00030291	\$ 5,077 0.00113449	\$ 96,948 0.02166260	\$ 13,812 0.00175702	\$ 63,591 0.00808927
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 194,406 9.48970028	\$ 38,526 1.88890337	\$ 22,721 0.05583996	\$ 398,152 3.26166802	\$ 2,215 0.00049496	\$ 16,609 0.00371128	\$ - 0.00000000	\$ 12,289 0.00156325	\$ 13,627 0.00173353
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 630,436 30.54733986	\$ 4,643 0.22665214	\$ 2,770 0.13579424	\$ 19,535 0.04800930	\$ 89,546 0.73355985	\$ 3,276 0.00073211	\$ 12,271 0.00274194	\$ - 0.00000000	\$ 33,383 0.00424654	\$ 8,531 0.00108523

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
PARKVIEW HEALTH CARE CENTER

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

Provider NPI:
1609840115

OSHPD Facility Number:
206010917

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	\$ 24,834	\$ 0	\$ 24,834	(Sch 3)
005	.20-.39	Fringe Benefits	6200	7,124	0	7,124	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	194,406	0	194,406	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 226,364	\$ 0	\$ 226,364	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 172,818	\$ 0	\$ 172,818	(Sch 3)
010	.20-.39	Fringe Benefits	6300	56,069	0	56,069	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	37,672	0	37,672	(Sch 4)
010		Housekeeping - Total	6300	\$ 266,559	\$ 0	\$ 266,559	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ (1,941)	\$ 2,336	\$ 395	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	9,073	0	9,073	(Sch 5)
025		Depreciation: Equipment	7140	24,234	0	24,234	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	559,402	15,573	574,975	(Sch 5)
040		Property Taxes	7300	21,759	0	21,759	(Sch 5)
045		Property Insurance	7400	31,253	0	31,253	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	\$	\$ 0	\$ 0	(Sch 6)
057		Subtotal 005 - 055		\$ 1,136,703	\$ 17,909	\$ 1,154,612	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 116,393	\$ 0	\$ 116,393	(Sch 3)
060	.20-.39	Fringe Benefits	6400	34,015	0	34,015	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	15,530	0	15,530	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 165,938	\$ 0	\$ 165,938	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 282,983	\$ 0	\$ 282,983	(Sch 3)
065	.20-.39	Fringe Benefits	6500	92,794	0	92,794	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	365,188	0	365,188	(Sch 4)
065		Dietary - Total	6500	\$ 740,965	\$ 0	\$ 740,965	
070		Provision for Bad Debts	7700	\$	0	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$	\$ 7,208	\$ 7,208	(Sch 2)
075	.20-.39	Fringe Benefits	8100		1,376	1,376	(Sch 2)
075	.79	Agency Staff	8100		0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	46,668	0	46,668	(Sch 4)
075		Patient Supplies - Total	8100	\$ 46,668	\$ 8,584	\$ 55,252	
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	32,710	6,188	38,898	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 32,710	\$ 6,188	\$ 38,898	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
PARKVIEW HEALTH CARE CENTER

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

Provider NPI:
1609840115

OSHPD Facility Number:
206010917

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	\$ 210,551	\$ (1,293)	\$ 209,258	(Sch 2)
080	.20-.39	Fringe Benefits	8200	59,890	97	59,987	(Sch 2)
080	.79	Agency Staff	8200		0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	102,424	0	102,424	(Sch 4)
080		Physical Therapy - Total	8200	\$ 372,865	\$ (1,196)	\$ 371,669	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$	\$ 259	\$ 259	(Sch 2)
081	.20-.39	Fringe Benefits	8220		50	50	(Sch 2)
081	.79	Agency Staff	8220		0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220	3,843	0	3,843	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 3,843	\$ 309	\$ 4,152	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$ 11,027	\$ 0	\$ 11,027	(Sch 2)
082	.20-.39	Fringe Benefits	8250	2,442	0	2,442	(Sch 2)
082	.79	Agency Staff	8250		0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	235,196	0	235,196	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 248,665	\$ 0	\$ 248,665	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$ 22,413	\$ 0	\$ 22,413	(Sch 2)
083	.20-.39	Fringe Benefits	8280	8,144	0	8,144	(Sch 2)
083	.79	Agency Staff	8280		0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	46,478	0	46,478	(Sch 4)
083		Speech Pathology - Total	8280	\$ 77,035	\$ 0	\$ 77,035	
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	184,661	0	184,661	(Sch 4)
085		Pharmacy - Total	8300	\$ 184,661	\$ 0	\$ 184,661	
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	25,115	0	25,115	(Sch 4)
090		Laboratory - Total	8400	\$ 25,115	\$ 0	\$ 25,115	
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	\$	\$ 925	\$ 925	(Sch 2)
100	.20-.39	Fringe Benefits	8900		177	177	(Sch 2)
100	.79	Agency Staff	8900		0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	27,192	6,310	33,502	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 27,192	\$ 7,412	\$ 34,604	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
PARKVIEW HEALTH CARE CENTER

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

Provider NPI:
1609840115

OSHPD Facility Number:
206010917

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		\$ 1,018,754	\$ 21,297	\$ 1,040,051	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 3,172,978	\$ (23,706)	\$ 3,149,272	(Sch 2)
105	.20-.39	Fringe Benefits	6110	1,109,122	(3,113)	1,106,009	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	200,019	(187)	199,832	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 4,482,119	\$ (27,006)	\$ 4,455,113	
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:
PARKVIEW HEALTH CARE CENTER

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

Provider NPI:
1609840115

OSHPD Facility Number:
206010917

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 (Sch 2)
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 (Sch 2)
135		Other Routine Services				
135	.01-.19	Salaries and Wages	6190	\$	\$ 2,210	\$ 2,210
135	.20-.39	Fringe Benefits	6190		422	422
135	.49	Agency Staff	6190		0	0
135	.40-.99	Other - Nonlabor	6190	17,618	0	17,618
135		Other Routine Services - Total	6190	\$ 17,618	\$ 2,632	\$ 20,250 (Sch 2)
		Other Nonreimbursable				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0 (Sch 2)
139	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
139	.49	Agency Staff	9100		0	0 (Sch 2)
139	.40-.99	Other - Nonlabor	9100		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 (Sch 2)
140	.20-.39	Fringe Benefits	8900		0	0 (Sch 2)
140	.49	Agency Staff	8900		0	0 (Sch 2)
140	.40-.99	Other - Nonlabor	8900	6,310	0	6,310 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 6,310	\$ 0	\$ 6,310
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0 (Sch 2)
145	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
145	.49	Agency Staff	9100		0	0 (Sch 2)
145	.40-.99	Other - Nonlabor	9100	86,833	0	86,833 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 86,833	\$ 0	\$ 86,833
146		Subtotal 105 - 145		\$ 4,592,880	\$ (24,374)	\$ 4,568,506
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 70,780	\$ 0	\$ 70,780 (Sch 2)
155	.20-.39	Fringe Benefits	6600	24,314	0	24,314 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	1,009	0	1,009 (Sch 4)
155		Social Services - Total	6600	\$ 96,103	\$ 0	\$ 96,103

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
PARKVIEW HEALTH CARE CENTER

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

Provider NPI:
1609840115

OSHPD Facility Number:
206010917

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	\$ 69,416	\$ 0	\$ 69,416	(Sch 2)
160	.20-.39	Fringe Benefits	6700	22,429	0	22,429	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	12,092	0	12,092	(Sch 4)
160		Activities - Total	6700	\$ 103,937	\$ 0	\$ 103,937	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 250,926	\$ 0	\$ 250,926	(Sch 6)
165	.20-.39	Fringe Benefits	6900	157,690	0	157,690	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	934,838	(305,584)	629,254	(Sch 6)
165		Administration - Total	6900	\$ 1,343,454	\$ (305,584)	\$ 1,037,870	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 53,373	\$ 0	\$ 53,373	(Sch 3)
166	.20-.39	Fringe Benefits	6900	6,688	0	6,688	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	10,487	0	10,487	(Sch 4)
166		Medical Records - Total	6900	\$ 70,548	\$ 0	\$ 70,548	
167		CDPH Licensing Fees	6900	\$ (2,305)	\$ 32,856	\$ 30,551	(Sch 6)
168		Professional Liability Insurance	6900	\$ 13,522	\$ 0	\$ 13,522	(Sch 6)
169		Quality Assurance Fees	6900	\$ 565,033	\$ 0	\$ 565,033	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 66,215	\$ 0	\$ 66,215	(Sch 3)
170	.20-.39	Fringe Benefits	6800	30,733	0	30,733	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800		0	0	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 96,948	\$ 0	\$ 96,948	
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		\$ 2,287,240	\$ (272,728)	\$ 2,014,512	
200		Total		\$ 9,942,480	\$ (257,896)	\$ 9,684,584	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 527,440	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name							Fiscal Period			Provider NPI		Adjustments
PARKVIEW HEALTH CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1609840115		23
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>												
1A	Not Reported			8	210	4	Group Health Insurance To include Group Health Insurance in the audit for informational purposes only. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304			\$0	\$527,440	\$527,440

Provider Name							Fiscal Period	Provider NPI	Adjustments		
PARKVIEW HEALTH CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1609840115	23		
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>RECLASSIFICATIONS OF REPORTED COSTS</u>											
1B	10.5	015	4	8A-1	015	4	Depreciation - Buildings and Improvements	(\$1,941)	\$2,336	\$395	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabo To reverse provider's depreciation adjustment 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	934,838	(2,336)	932,502 *	
2	10.5	035	4	8A-1	035	4	Leases and Rentals	\$559,402	\$606	\$560,008 *	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To reclassify Casamba software cost for proper cost determination. 42 CFR 413.130, 413.20, 413.24, and 413.5 CMS Pub. 15-1, Sections 2300, 2306, and 2307 CMS Pub. 15-2, Section 2408 W&I Code 14126.023	* 932,502	(606)	931,896 *	
3	10.5	035	4	8A-1	035	4	Leases and Rentals	* \$560,008	\$773	\$560,781 *	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To reclassify DocuTech software cost for proper cost determination. 42 CFR 413.130, 413.20, 413.24, and 413.5 CMS Pub. 15-1, Sections 2300, 2306, and 2307 CMS Pub. 15-2, Section 2408 W&I Code 14126.023	* 931,896	(773)	931,123 *	
4	10.5	035	4	8A-1	035	4	Leases and Rentals	* \$560,781	\$4,623	\$565,404 *	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To reclassify MDI Achieve software cost for proper cost determination. 42 CFR 413.130, 413.20, 413.24, and 413.5 CMS Pub. 15-1, Sections 2300, 2306, and 2307 CMS Pub. 15-2, Section 2408 W&I Code 14126.023	* 931,123	(4,623)	926,500 *	

Provider Name							Fiscal Period	Provider NPI		Adjustments	
PARKVIEW HEALTH CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1609840115		23	
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>											
5	10.5	035	4	8A-1	035	4	Leases and Rentals	*	\$565,404	\$9,571	\$574,975
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	926,500	(9,571)	916,929 *
							To reclassify storage lease expenses from the using cost centers to the Leases and Rentals cost center for proper cost finding. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000(e) and 52501				
6	10.5	075	1	8A-1	075	1	Patient Supplies - Salaries and Wages		\$0	\$7,208	\$7,208
	10.5	075	2	8A-1	075	2	Patient Supplies - Fringe Benefits		0	1,376	1,376
	10.5	077	4	8A-1	077	4	Specialized Support Surfaces		32,710	6,188	38,898
	10.5	080	1	8A-1	080	1	Physical Therapy - Salaries and Wages		210,551	507	211,058 *
	10.5	080	2	8A-1	080	2	Physical Therapy - Fringe Benefits		59,890	97	59,987
	10.5	081	1	8A-1	081	1	Respiratory Therapy - Salaries and Wages		0	259	259
	10.5	081	2	8A-1	081	2	Respiratory Therapy - Fringe Benefits		0	50	50
	10.5	100	1	8A-1	100	1	Other Ancillary Services - Salaries and Wages		0	925	925
	10.5	100	2	8A-1	100	2	Other Ancillary Services - Fringe Benefits		0	177	177
	10.5	135	1	8A-1	135	1	Other Routine Services - Salaries and Wages		0	2,210	2,210
	10.5	135	2	8A-1	135	2	Other Routine Services - Fringe Benefits		0	422	422
	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages		3,172,978	(16,306)	3,156,672 *
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits		1,109,122	(3,113)	1,106,009
							To reclassify central supplies wages and benefits to the appropriate cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2302.4, 2302.8, and 2306				

Provider Name							Fiscal Period	Provider NPI		Adjustments
PARKVIEW HEALTH CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1609840115		23
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>RECLASSIFICATIONS OF REPORTED COSTS</u>										
7	10.5	100	4	8A-1	100	4	Other Ancillary Services - Other - Nonlabor	\$27,192	\$6,310	\$33,502
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 916,929	(6,310)	910,619 *
							To adjust the provider's reclassification of Beauty and Barber costs to agree with the provider's general ledger. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			
8	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$910,619	(\$32,856)	\$877,763 *
	10.5	167	4	8A-1	167	4	Administration - CDPH Licensing Fees	(2,305)	32,856	30,551
							To reclassify CDPH Licensing Fees to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4, and 2302.8			

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments	
PARKVIEW HEALTH CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1609840115		23	
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>											
9	10.5	080	1	8A-1	080	1	Physical Therapy - Salaries and Wages	*	\$211,058	(\$1,800)	\$209,258
	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages To eliminate commission expense due to insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	3,156,672	(400)	3,156,272 *
10	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages To eliminate bonus expense due to insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	\$3,156,272	(\$7,000)	\$3,149,272
11	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor		\$200,019	(\$187)	\$199,832
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To eliminate meals and entertainment expense due to insufficient documentation. 42 CFR 413.20, 413.24, and 413.9(c)(3) CMS Pub. 15-1, Sections 2102.3, 2105, 2300, and 2304	*	877,763	(138)	877,625 *
12	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To adjust reported home office costs to agree with the Fundamental Administrative Services, LLC Home Office Audit Report for fiscal period ended December 31, 2011. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304	*	\$877,625		
										(\$83,557)	
13							To adjust reported home office costs to agree with the Mariner Home Office Audit Report for fiscal period ended December 31, 2011. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304			<u>(164,814)</u> (\$248,371)	\$629,254

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
PARKVIEW HEALTH CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1609840115		23
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>											
14	10.7	005	2,3	7	005	N/A	Plant Operations and Maintenance (Square Feet)	152	(152)	0	
	10.7	010	3	7	010	N/A	Housekeeping	90	(90)	0	
	10.7	075	1,2,3	7	075	N/A	Patient Supplies	0	323	323	
	10.7	082	3	7	082	N/A	Occupational Therapy	43	391	434	
	10.7	085	1,2,3	7	085	N/A	Pharmacy	113	94	207	
	10.7	105	1,2,3	7	105	N/A	Skilled Nursing Care	12,795	519	13,314	
	10.7	165	1,2,3	7	165	N/A	Administration	829	251	1,080	
	10.7	166	1,2,3	7	166	N/A	Medical Records	0	276	276	
	10.7	175	1	7	N/A	N/A	Total Statistics Capital - Square Feet	19,175	1,463	20,638	
	10.7	175	2	7	N/A	N/A	Total Statistics Plant Operations - Square Feet	19,175	1,311	20,486	
	10.7	175	3	7	N/A	N/A	Total Statistics Housekeeping - Square Feet	18,784	1,612	20,396	
To include square feet statistics to agree with the filed Medicare cost report and for compliance with AB1629 requirements. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 W&I Code 14126.023 / CCR Title 22, Section 97019											

Provider Name							Fiscal Period		Provider NPI		Adjustments			
PARKVIEW HEALTH CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1609840115		23			
Report References							Explanation of Audit Adjustments							
Cost Report			Audit Report									As Reported	Increase (Decrease)	As Adjusted
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No								
ADJUSTMENTS TO REPORTED PATIENT DAYS														
15	4.1	70	6	1	12	N/A	Total Patient Days To adjust total patient days to agree with the provider's patient census reports. 42 CFR 413.20, 413.24, and 413.50 CMS Pub. 15-1, Sections 2205, 2300, and 2304	41,523	(8)	41,515				
16	4.1	70	2	1	15	N/A	Medi-Cal Days 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 June 30, 2012 Report Date: August 28, 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	34,607	(375)	34,232				

Provider Name							Fiscal Period		Provider NPI		Adjustments
PARKVIEW HEALTH CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1609840115		23
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 OTHER MATTERS</u>											
17	Not Reported			1	14	N/A	Overpayments		\$0		
							To recover outstanding Medi-Cal overpayments due to insufficient documentation overpayment was returned to state. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761 and 51458.1		\$7,166		
18							To recover outstanding Medi-Cal overpayments due to insufficient documentation overpayment was returned to state. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761 and 51458.1		34,476		
19							To recover outstanding Medi-Cal overpayments due to insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761 and 51458.1 W&I Code 14124.2(b)		52,358		
20							To recover Medi-Cal overpayments due to lack of documentation. 42 CFR 413.20, 413.24, and 431.107 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Section 51476 W&I Code 14124.2(b)		6,328		
21							To recover Medi-Cal overpayments for supplies included in the Medi-Cal per-deim. 42 CFR 413.20, 413.24, and 431.107 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Section 51476 W&I Code 14124.2(b)		1,381 \$101,709	\$101,709 *	

Provider Name							Fiscal Period			Provider NPI		Adjustments
PARKVIEW HEALTH CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1609840115		23
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						
ADJUSTMENTS TO OTHER MATTERS												
22	Not Reported			1	14	N/A	Overpayments		*	\$101,709		
							To recover Medi-Cal overpayments because the Share of Cost was not properly deducted from the amount billed. 42 CFR 413.20, 413.24, and 431.107 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Section 51476 W&I Code 14124.2(b)				\$1,967	
23							To recover Medi-Cal overpayments due to insufficient of documentation. 42 CFR 413.20, 413.24, and 431.107 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Section 51476 W&I Code 14124.2(b)				2,998	\$106,674
											\$4,965	