

**REPORT  
ON THE  
RATE SETTING AUDIT**

**PARKWAY HILLS NURSING AND REHABILITATION  
LA MESA, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1598830556**

**FISCAL PERIOD ENDED  
DECEMBER 31, 2011**

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

**Section Chief: Patricia M. Fox  
Audit Supervisor: Woosung Lee  
Auditor: James Conklin**



TOBY DOUGLAS  
DIRECTOR

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



EDMUND G. BROWN JR.  
GOVERNOR

June 28, 2013

Aaron Chesley, Administrator  
Parkway Hills Nursing and Rehabilitation  
7760 Parkway Drive  
La Mesa, CA 92041

PARKWAY HILLS NURSING AND REHABILITATION  
NATIONAL PROVIDER IDENTIFIER (NPI) 1598830556  
FISCAL PERIOD ENDED DECEMBER 31, 2011

We have reviewed 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.

This report includes the summary of Facility Cost per Patient Day and supporting schedules and audit adjustments that include a summary of the total due the State in the amount of \$27,587, which resulted from Medi-Cal overpayments. The data presented in these schedules represents the reported Medi-Cal program costs for the above fiscal period. Please note that the cost per day in the accompanying schedules may differ from the facility's filed Integrated Disclosure and Medi-Cal Cost Report due to the fact that the schedules used reported statistics on page 10.7 and the reported cost on page 10.5 of the Disclosure Report. These pages are specifically designed for the cost per day calculation under the AB 1629 reimbursement methodology.

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.

Aaron Chesley  
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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—San Diego at (619) 688-3200.

Original Signed by

Patricia M. Fox, Chief  
Audits Section—San Diego  
Financial Audits Branch

Certified

## SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

## Provider Name:

PARKWAY HILLS NURSING AND REHABILITATION

## Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

## Provider NPI:

1598830556

## OSHPD Facility No.:

206370715

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
<b>SKILLED NURSING CARE</b>				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 1,845,045	\$ 90.67
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 593,582	\$ 29.17
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 572,612	\$ 28.14
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 202,053	\$ 9.93
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 35,367	\$ 1.74
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 10,627	\$ 0.52
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 36,150	\$ 1.78
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 214,472	\$ 10.54
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 653,876	\$ 32.13
11	Cost of Routine Service/Audited Total Costs	\$ 4,144,656.00	\$ 4,163,784	\$ 204.62
12	Total Patient Days (Adj )	20,349	20,349	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 203.68	\$ 204.62	
14	Overpayments (Adjs 4,5,6)		\$ 27,587	
15	Medi-Cal Days (Adj 2)	12,118	11,921	
16	Medi-Cal Managed Care Days (Adj 3)		89	
<b>INTERMEDIATE CARE</b>				
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	
<b>MENTALLY DISORDERED CARE</b>				
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	
<b>DEVELOPMENTALLY DISABLED CARE</b>				
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	
<b>SUBACUTE CARE</b>				
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:**  
PARKWAY HILLS NURSING AND REHABILITATION

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

**Provider NPI:**  
1598830556

**OSHPD Facility No.:**  
206370715

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
<b>SUBACUTE CARE - PEDIATRIC</b>				
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	
<b>TRANSITIONAL INPATIENT CARE</b>				
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	
<b>HOSPICE INPATIENT CARE</b>				
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	
<b>OTHER ROUTINE SERVICES</b>				
57	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
58	Total Patient Days (Adj )		0	
59	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
60	Overpayments (Adj )	\$	\$ 0	

ALLOCATION OF GENERAL SERVICES  
DIRECT CARE LABOR

Provider Name:  
PARKWAY HILLS NURSING AND REHABILITATION

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

Provider NPI:  
1598830556

OSHPD Facility No.:  
206370715

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Svcs	Activities	Total
			155	160	
<b>GENERAL SERVICES</b>					
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 65,794	\$ 65,794		
160	Activities	60,749		\$ 60,749	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
<b>ANCILLARY SERVICES</b>					
075	Patient Supplies	0	0	0	0
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	298,264	0	0	298,264
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	199,316	0	0	199,316
083	Speech Pathology	6,814	0	0	6,814
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
<b>ROUTINE SERVICES</b>					
105	Skilled Nursing Care	1,718,502	65,794	60,749	1,845,045
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
<b>NONREIMBURSABLE</b>					
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	<b>TOTAL</b>	<b>\$ 2,349,439</b>	<b>\$ 65,794</b>	<b>\$ 60,749</b>	<b>\$ 2,349,439</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
INDIRECT CARE LABOR

Provider Name:  
PARKWAY HILLS NURSING AND REHABILITATION

Provider NPI:  
1598830556

OSHPD Facility Number:  
206370715

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
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 76,378	\$ 76,378										
010	Housekeeping	83,745	3,564	\$ 87,309									
060	Laundry and Linen	74,905	2,712	3,252	\$ 80,869								
065	Dietary	232,418	6,819	8,177	0	\$ 247,414							
155	Social Services	N/A	3,769	4,519	0	0	\$ 8,288						
160	Activities	N/A	0	0	0	0	0	\$ -					
165	Administration	N/A	3,799	4,556	0	0	0	0		\$ 8,355	\$ 8,355		
166	Medical Records	78,139	0	0	0	0	0	0		78,139		\$ 78,139	
170	Inservice Education - Nursing	85,281	0	0	0	0	0	0	\$ 85,281				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies		1,075	1,289	0	0	0	0	0	2,364	57	529	\$ 2,949
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		4,011	4,809	0	0	0	0	0	8,820	692	6,476	15,988
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		1,389	1,666	0	0	0	0	0	3,055	434	4,055	7,543
083	Speech Pathology		906	1,086	0	0	0	0	0	1,992	31	286	2,309
085	Pharmacy		0	0	0	0	0	0	0	0	555	5,194	5,749
090	Laboratory		0	0	0	0	0	0	0	0	57	532	589
095	Home Health Services		0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services		719	862	0	0	0	0	0	1,581	49	462	2,092
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
<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care		47,615	57,093	80,869	247,414	8,288	0	85,281	526,560	6,474	60,548	593,582 *
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 *
<b>NONREIMBURSABLE</b>													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		0	0	0	0	0	0	0	0	6	58	64
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 630,866</b>	<b>\$ 76,378</b>	<b>\$ 87,309</b>	<b>\$ 80,869</b>	<b>\$ 247,414</b>	<b>\$ 8,288</b>	<b>\$ -</b>	<b>\$ 85,281</b>	<b>\$ 544,372</b>	<b>\$ 8,355</b>	<b>\$ 78,139</b>	<b>\$ 630,866</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
OTHER - NONLABOR

Provider Name:  
PARKWAY HILLS NURSING AND REHABILITATION

Provider NPI:  
1598830556

OSHPD Facility Number:  
206370715

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
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 189,220	\$ 189,220										
010	Housekeeping	31,009	8,829	\$ 39,838									
060	Laundry and Linen	12,465	6,719	1,484	\$ 20,668								
065	Dietary	172,490	16,894	3,731	0	\$ 193,115							
155	Social Services	14,106	9,338	2,062	0	0	\$ 25,506						
160	Activities	17,836	0	0	0	0	0	\$ 17,836					
165	Administration	N/A	9,412	2,079	0	0	0	0		\$ 11,491	\$ 11,491		
166	Medical Records	0	0	0	0	0	0	0		0		\$ -	
170	Inservice Education - Nursing	460	0	0	0	0	0	0	\$ 460				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies	17,988	2,664	588	0	0	0	0	0	21,240	78	0	\$ 21,318
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	4,035	9,936	2,194	0	0	0	0	0	16,165	952	0	17,118
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	0	3,442	760	0	0	0	0	0	4,202	596	0	4,798
083	Speech Pathology	0	2,245	496	0	0	0	0	0	2,740	42	0	2,782
085	Pharmacy	271,218	0	0	0	0	0	0	0	271,218	764	0	271,982
090	Laboratory	27,802	0	0	0	0	0	0	0	27,802	78	0	27,880
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	17,682	1,781	393	0	0	0	0	0	19,856	68	0	19,924
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
<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care	162,111	117,961	26,051	20,668	193,115	25,506	17,836	460	563,708	8,904	0	572,612 *
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 *
<b>NONREIMBURSABLE</b>													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	3,034	0	0	0	0	0	0	0	3,034	9	0	3,043
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 941,456</b>	<b>\$ 189,220</b>	<b>\$ 39,838</b>	<b>\$ 20,668</b>	<b>\$ 193,115</b>	<b>\$ 25,506</b>	<b>\$ 17,836</b>	<b>\$ 460</b>	<b>\$ 929,965</b>	<b>\$ 11,491</b>	<b>\$ -</b>	<b>\$ 941,456</b>

\* (To Schedule 1)

## ALLOCATION OF CAPITAL COSTS

Provider Name:  
PARKWAY HILLS NURSING AND REHABILITATION

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

Provider NPI:  
1598830556

OSHPD Facility Number:  
206370715

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
<b>GENERAL SERVICES</b>										
	Capital Related (excluding lines 40 & 45)	\$ 230,387	85%							
	Property Tax (line 40)	40,327	15%	\$ 270,714						
005	Plant Operations and Maintenance			4,505	\$ 4,505					
010	Housekeeping			12,421	210	\$ 12,631				
060	Laundry and Linen			9,453	160	470	\$ 10,083			
065	Dietary			23,768	402	1,183	0	\$ 25,353		
155	Social Services			13,137	222	654	0	0	\$ 14,013	
160	Activities			0	0	0	0	0	0	\$ -
165	Administration			13,242	224	659	0	0	0	0
166	Medical Records			0	0	0	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
<b>ANCILLARY SERVICES</b>										
075	Patient Supplies			3,747	63	187	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			13,979	237	696	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			4,842	82	241	0	0	0	0
083	Speech Pathology			3,158	53	157	0	0	0	0
085	Pharmacy			0	0	0	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			2,505	42	125	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
<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care			165,957	2,809	8,260	10,083	25,353	14,013	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
<b>NONREIMBURSABLE</b>										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	0	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 270,714	100%	\$ 270,714	\$ 4,505	\$ 12,631	\$ 10,083	\$ 25,353	\$ 14,013	\$ -

\* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
PARKWAY HILLS NURSING AND REHABILITATION

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

Provider NPI:  
1598830556

OSHPD Facility Number:  
206370715

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 85% Of Total	Property Tax 15% Of Total
<b>GENERAL SERVICES</b>										
	Capital Related (excluding lines 40 & 45)	\$ 230,387	85%							
	Property Tax (line 40)	40,327	15%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 14,125	\$ 14,125				
166	Medical Records				0		\$ -			
170	Inservice Education - Nursing			\$ -						
<b>ANCILLARY SERVICES</b>										
075	Patient Supplies			0	3,997	96	0	\$ 4,093	\$ 3,483	\$ 610
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	14,911	1,171	0	16,082	13,686	2,396
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	5,165	733	0	5,898	5,019	879
083	Speech Pathology			0	3,368	52	0	3,420	2,911	509
085	Pharmacy			0	0	939	0	939	799	140
090	Laboratory			0	0	96	0	96	82	14
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	2,672	83	0	2,756	2,345	411
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
<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care			0	226,475	10,945	0	237,420	202,053	35,367*
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*
<b>NONREIMBURSABLE</b>										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	0	11	0	11	9	2
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 270,714	100%	\$ -	\$ 256,589	\$ 14,125	\$ -	\$ 270,714	\$ 230,387	\$ 40,327

\* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:  
PARKWAY HILLS NURSING AND REHABILITATION

Provider NPI:  
1598830556

OSHPD Facility Number:  
206370715

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. 71% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 4% of Total	Quality Assur. Fees 23% of Total	Caregiver Training 0% of Total
<b>GENERAL SERVICES</b>														
045	Property Insurance	\$ 7,282												
055	Interest - Other	1,760												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	834,801												
	Total Costs Allocable as Administration	843,843	71%											
167	CDPH Licensing Fees	13,714	1%											
168	Professional Liability Insurance	46,652	4%											
169	Quality Assurance Fees	276,782	23%											
174	Caregiver Training	0	0%											
	Total	1,180,991	100%						\$ 1,180,991					
<b>ANCILLARY SERVICES</b>														
075	Patient Supplies			\$ -	\$ 2,364	\$ 21,240	\$ 3,997	\$ 27,601	7,989	\$ 5,708	\$ 93	\$ 316	\$ 1,872	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			298,264	8,820	16,165	14,911	338,160	97,875	69,933	1,137	3,866	22,938	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			199,316	3,055	4,202	5,165	211,738	61,284	43,789	712	2,421	14,363	0
083	Speech Pathology			6,814	1,992	2,740	3,368	14,915	4,317	3,085	50	171	1,012	0
085	Pharmacy			0	0	271,218	0	271,218	78,499	56,089	912	3,101	18,397	0
090	Laboratory			0	0	27,802	0	27,802	8,047	5,750	93	318	1,886	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	1,581	19,856	2,672	24,109	6,978	4,986	81	276	1,635	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
<b>ROUTINE SERVICES</b>														
105	Skilled Nursing Care			1,845,045	526,560	563,708	226,475	3,161,787	915,125	653,876	10,627	36,150	214,472	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*
<b>NONREIMBURSABLE</b>														
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	0	3,034	0	3,034	878	627	10	35	206	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	<b>SUBTOTAL</b>	\$ 1,180,991		\$ 2,349,439	\$ 544,372	\$ 929,965	\$ 256,589	\$ 4,080,365	\$ 1,180,991					
	Total Administrative Costs							\$ 1,180,991		\$ 843,843	\$ 13,714	\$ 46,652	\$ 276,782	\$ -
	Unit Cost Multiplier							0.28943269						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 86,494	\$ 11,491	\$ 14,125	\$ 112,110							
	<b>TOTAL FACILITY COSTS</b>							\$ 5,373,466						

\* (To Schedule 1)

## STATISTICS FOR COST ALLOCATION

Provider Name:  
PARKWAY HILLS NURSING AND REHABILITATION

Provider NPI:  
1598830556

OSHPD Facility Number:  
206370715

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS	Plant Ops (SQ FT) 5	Hskpng (SQ FT) 10	Laundry (LBS) 60	Dietary (MEALS) 65	Soc Svcs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	Inserv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	<b>GENERAL SERVICES</b>										
005	Plant Operations and Maintenance	214									
010	Housekeeping	590	590								
060	Laundry and Linen	449	449	449							
065	Dietary	1,129	1,129	1,129							
155	Social Services	624	624	624							
160	Activities										
165	Administration	629	629	629							
166	Medical Records										
170	Inservice Education - Nursing										
	<b>ANCILLARY SERVICES</b>										
075	Patient Supplies	178	178	178						27,601	27,601
077	Specialized Support Surfaces									0	0
080	Physical Therapy	664	664	664						338,160	338,160
081	Respiratory Therapy									0	0
082	Occupational Therapy	230	230	230						211,738	211,738
083	Speech Pathology	150	150	150						14,915	14,915
085	Pharmacy									271,218	271,218
090	Laboratory									27,802	27,802
095	Home Health Services									0	0
100	Other Ancillary Services	119	119	119						24,109	24,109
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care	7,883	7,883	7,883	201,170	60,351	1,880,613	1,880,613	1,880,613	3,161,787	3,161,787
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
	<b>NONREIMBURSABLE</b>										
139	Residential Care									0	0
140	Beauty and Barber									3,034	3,034
145	Other Nonreimbursable									0	0
	<b>TOTAL STATISTICS</b>	12,859	12,645	12,055	201,170	60,351	1,880,613	1,880,613	1,880,613	4,080,365	4,080,365
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 65,794 0.034985401	\$ 60,749 0.032302765			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 76,378 6.04017398	\$ 87,309 7.24253029	\$ 80,869 0.40199301	\$ 247,414 4.09958697	\$ 8,288 0.00440729	\$ - 0.00000000	\$ 85,281 0.04534745	\$ 8,355 0.00204757	\$ 78,139 0.01915000
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 189,220 14.96401740	\$ 39,838 3.30466780	\$ 20,668 0.10273719	\$ 193,115 3.19986985	\$ 25,506 0.01356242	\$ 17,836 0.00948414	\$ 460 0.00024460	\$ 11,491 0.00281617	\$ - 0.00000000
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 270,714 21.05249242	\$ 4,505 0.35628576	\$ 12,631 1.04779586	\$ 10,083 0.05012180	\$ 25,353 0.42010028	\$ 14,013 0.00745124	\$ - 0.00000000	\$ - 0.00000000	\$ 14,125 0.00346175	\$ - 0.00000000

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
PARKWAY HILLS NURSING AND REHABILITATION

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

Provider NPI:  
1598830556

OSHPD Facility Number:  
206370715

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	\$ 60,159	\$ 0	\$ 60,159	(Sch 3)
005	.20-.39	Fringe Benefits	6200	16,219	0	16,219	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	189,220	0	189,220	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 265,598	\$ 0	\$ 265,598	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 64,006	\$ 0	\$ 64,006	(Sch 3)
010	.20-.39	Fringe Benefits	6300	19,739	0	19,739	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	31,009	0	31,009	(Sch 4)
010		Housekeeping - Total	6300	\$ 114,754	\$ 0	\$ 114,754	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 30,165	\$ 0	\$ 30,165	(Sch 5)
020		Depreciation: Leasehold Improvements	7130		0	0	(Sch 5)
025		Depreciation: Equipment	7140	47,609	0	47,609	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200		0	0	(Sch 5)
040		Property Taxes	7300	40,327	0	40,327	(Sch 5)
045		Property Insurance	7400	7,282	0	7,282	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	152,613	0	152,613	(Sch 6)
055		Interest - Other	7600	\$ 1,760	\$ 0	\$ 1,760	(Sch 6)
057		<b>Subtotal 005 - 055</b>		\$ 660,108	\$ 0	\$ 660,108	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 57,763	\$ 0	\$ 57,763	(Sch 3)
060	.20-.39	Fringe Benefits	6400	17,142	0	17,142	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	12,465	0	12,465	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 87,370	\$ 0	\$ 87,370	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 179,956	\$ 0	\$ 179,956	(Sch 3)
065	.20-.39	Fringe Benefits	6500	52,462	0	52,462	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	172,490	0	172,490	(Sch 4)
065		Dietary - Total	6500	\$ 404,908	\$ 0	\$ 404,908	
070		Provision for Bad Debts	7700	\$	0	\$ 0	
		<b>Ancillary Services</b>					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100		0	0	(Sch 2)
075	.79	Agency Staff	8100		0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	17,988	0	17,988	(Sch 4)
075		Patient Supplies - Total	8100	\$ 17,988	\$ 0	\$ 17,988	
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		0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
PARKWAY HILLS NURSING AND REHABILITATION

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

Provider NPI:  
1598830556

OSHPD Facility Number:  
206370715

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
080		Physical Therapy					
080	.01-.19	Salaries and Wages	8200	\$	\$ 0	\$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200		0	0	(Sch 2)
080	.79	Agency Staff	8200	298,264	0	298,264	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	4,035	0	4,035	(Sch 4)
080		Physical Therapy - Total	8200	\$ 302,299	\$ 0	\$ 302,299	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$	\$ 0	\$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220		0	0	(Sch 2)
081	.79	Agency Staff	8220		0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220		0	0	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$	\$ 0	\$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250		0	0	(Sch 2)
082	.79	Agency Staff	8250	199,316	0	199,316	(Sch 2)
082	.40-.99	Other - Nonlabor	8250		0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 199,316	\$ 0	\$ 199,316	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$	\$ 0	\$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280		0	0	(Sch 2)
083	.79	Agency Staff	8280	6,814	0	6,814	(Sch 2)
083	.40-.99	Other - Nonlabor	8280		0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 6,814	\$ 0	\$ 6,814	
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	271,218	0	271,218	(Sch 4)
085		Pharmacy - Total	8300	\$ 271,218	\$ 0	\$ 271,218	
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	27,802	0	27,802	(Sch 4)
090		Laboratory - Total	8400	\$ 27,802	\$ 0	\$ 27,802	
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	\$	\$ 0	\$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800		0	0	(Sch 2)
095	.79	Agency Staff	8800		0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800		0	0	(Sch 4)
095		Home Health Services - Total	8800	\$ 0	\$ 0	\$ 0	
100		Other Ancillary Services					
100	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0	(Sch 2)
100	.20-.39	Fringe Benefits	8900		0	0	(Sch 2)
100	.79	Agency Staff	8900		0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	17,682	0	17,682	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 17,682	\$ 0	\$ 17,682	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
PARKWAY HILLS NURSING AND REHABILITATION

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

Provider NPI:  
1598830556

OSHPD Facility Number:  
206370715

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		\$ 843,119	\$ 0	\$ 843,119	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,339,959	\$ 0	\$ 1,339,959	(Sch 2)
105	.20-.39	Fringe Benefits	6110	378,543	0	378,543	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	162,111	0	162,111	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 1,880,613	\$ 0	\$ 1,880,613	
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:

PARKWAY HILLS NURSING AND REHABILITATION

## Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

## Provider NPI:

1598830556

## OSHPD Facility Number:

206370715

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	\$	\$ 0	\$ 0	
135	.20-.39	Fringe Benefits	6190		0	0	
135	.49	Agency Staff	6190		0	0	
135	.40-.99	Other - Nonlabor	6190		0	0	
135		Other Routine Services - Total	6190	\$ 0	\$ 0	\$ 0	(Sch 2)
		<b>Other Nonreimbursable</b>					
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	3,034	0	3,034	(Sch 4)
140		Beauty and Barber - Total	8900	\$ 3,034	\$ 0	\$ 3,034	
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		0	0	(Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0	
146		<b>Subtotal 105 - 145</b>		\$ 1,883,647	\$ 0	\$ 1,883,647	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	\$ 53,229	\$ 0	\$ 53,229	(Sch 2)
155	.20-.39	Fringe Benefits	6600	12,565	0	12,565	(Sch 2)
155	.49	Agency Staff	6600		0	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600	14,106	0	14,106	(Sch 4)
155		Social Services - Total	6600	\$ 79,900	\$ 0	\$ 79,900	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
PARKWAY HILLS NURSING AND REHABILITATION

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

Provider NPI:  
1598830556

OSHPD Facility Number:  
206370715

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	\$ 46,698	\$ 0	\$ 46,698	(Sch 2)
160	.20-.39	Fringe Benefits	6700	14,051	0	14,051	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	17,836	0	17,836	(Sch 4)
160		Activities - Total	6700	\$ 78,585	\$ 0	\$ 78,585	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 547,398	\$ 0	\$ 547,398	(Sch 6)
165	.20-.39	Fringe Benefits	6900	98,629	0	98,629	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	188,774	0	188,774	(Sch 6)
165		Administration - Total	6900	\$ 834,801	\$ 0	\$ 834,801	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 65,200	\$ 0	\$ 65,200	(Sch 3)
166	.20-.39	Fringe Benefits	6900	12,939	0	12,939	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900		0	0	(Sch 4)
166		Medical Records - Total	6900	\$ 78,139	\$ 0	\$ 78,139	
167		CDPH Licensing Fees	6900	\$ 13,714	\$ 0	\$ 13,714	(Sch 6)
168		Professional Liability Insurance	6900	\$ 46,652	\$ 0	\$ 46,652	(Sch 6)
169		Quality Assurance Fees	6900	\$ 276,782	\$ 0	\$ 276,782	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 65,429	\$ 0	\$ 65,429	(Sch 3)
170	.20-.39	Fringe Benefits	6800	19,852	0	19,852	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	460	0	460	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 85,741	\$ 0	\$ 85,741	
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	
		<b>Subtotal 155 - 174</b>		\$ 1,494,314	\$ 0	\$ 1,494,314	
200		<b>Total</b>		\$ 5,373,466	\$ 0	\$ 5,373,466	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 137,785	
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\* For informational purposes only, this amount is included in various cost centers above.









Provider Name							Fiscal Period			NPI		Adjustments	
PARKWAY HILLS NURSING AND REHABILITATION							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1598830556		6	
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	N/A			8	210		Total Facility Group Health Insurance To reflect Group Health Insurance in the audit report for information purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			\$0	\$137,785	\$137,785	

Provider Name							Fiscal Period	NPI		Adjustments
PARKWAY HILLS NURSING AND REHABILITATION							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1598830556		6
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.				
<b><u>ADJUSTMENTS TO REPORTED PATIENT DAYS</u></b>										
2	4.1	5	2	1	15	Skilled Nursing Care—Medi-Cal Days To adjust Medi-Cal days to agree with the following Fiscal Intermediary payment data: Service Period: January 1, 2011 through December 31, 2011 Payment Period: January 1, 2011 through April 30, 2013 Reports Dated: May 30, 2013 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	12,118	(197)	11,921	
3	N/A			1	16	Skilled Nursing Care—Medi-Cal Managed Care Days To reflect Medi-Cal Managed Care days as indicated in the provider's documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	0	89	89	

Provider Name							Fiscal Period			NPI		Adjustments		
PARKWAY HILLS NURSING AND REHABILITATION							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1598830556		6		
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.								
<b><u>ADJUSTMENTS TO OTHER MATTERS</u></b>														
4	N/A			1	14		Medi-Cal Overpayments—Skilled Nursing Care To recover Medi-Cal overpayments because the Share of Cost was not properly deducted from the amount billed. 42 CFR 413.5 and 413.20 CMS Pub. 15-1, Sections 2300 and 2409 CCR, Title 22, Sections 50786 and 51458.1					\$0	\$6,245	\$6,245 *
5	N/A			1	14		Medi-Cal Overpayments—Skilled Nursing Care To recover Medi-Cal overpayments because the Share of Cost was not supported by proper documentation. 42 CFR 413.5 and 413.20 CMS Pub. 15-1, Sections 2300 and 2409 CCR, Title 22, Sections 50786 and 51458.1					* \$6,245	\$5,130	\$11,375 *
6	N/A			1	14		Medi-Cal Overpayments—Skilled Nursing Care To recover outstanding Medi-Cal credit balances. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761 and 51458.1					* \$11,375	\$16,212	\$27,587

\*Balance carried forward from prior/to subsequent adjustments