

**APPEAL RECOMPUTATION
OF THE
AUDIT REPORT**

**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

December 31, 2013

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

In the Matter of:

PARKWAY HILLS NURSING AND REHABILITATION
NATIONAL PROVIDER IDENTIFIER (NPI) 1598830556
FISCAL PERIOD ENDED DECEMBER 31, 2011
CASE NUMBER NF14-1211-291H-CM

Pursuant to the Office of Administrative Hearings and Appeals' Report of Findings dated November 20, 2013, the following revision was made to the Medi-Cal audit report dated June 28, 2013.

SUMMARY OF REVISIONS

	<u>COST</u>	<u>COST PER DAY</u>
Audited Cost and Cost Per Day	\$ 4,163,784	\$ 204.62
Revision	<u>0</u>	<u>0.00</u>
Revised Cost and Cost Per Day	\$ <u>4,163,784</u>	\$ <u>204.62</u>

OVERPAYMENTS

Audited Amount Due State	\$ 27,587
Revision	<u>(3,448)</u>
Revised Amount Due State	\$ <u>24,139</u>

Enclosed are the revised schedules detailing the results of the recomputation.

A copy of the final settlement amount is being sent to the fiscal intermediary. This final settlement amount will be incorporated in a Statement of Account Status, which may reflect other financial transactions such as tentative settlement payments, final settlement payments, and/or lump sum rate adjustments. The Statement of Account Status with the amount due the State or owed to the provider (including interest as

Aaron Chesley
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prescribed by law) will be forwarded to the provider by the fiscal intermediary. Instructions regarding payment, if necessary, will be included with the Statement of Account Status.

Originally signed by:

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

cc: Eddie Uppal
Axiom Healthcare Group
9534 Topanga Canyon Boulevard
Chatsworth, CA 91311

SUMMARY OF REVISED 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 AUDITED	AS REVISED	REVISED COST PER PATIENT DAY
SKILLED NURSING CARE				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ 1,845,045	\$ 1,845,045	\$ 90.67
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ 593,582	\$ 593,582	\$ 29.17
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ 572,612	\$ 572,612	\$ 28.14
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ 202,053	\$ 202,053	\$ 9.93
5	Property Taxes (Sch. 5, Ln. 105)	\$ 35,367	\$ 35,367	\$ 1.74
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ 10,627	\$ 10,627	\$ 0.52
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ 36,150	\$ 36,150	\$ 1.78
8	Caregiver Training (Sch. 6, Ln. 105)	\$ 0	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ 214,472	\$ 214,472	\$ 10.54
10	Cost of Administration (Sch. 6, Ln. 105)	\$ 653,876	\$ 653,876	\$ 32.13
11	Cost of Routine Service/Audited Total Costs	\$ 4,163,783.55	\$ 4,163,784	\$ 204.62
12	Total Patient Days	20,349	20,349	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 204.62	\$ 204.62	
14	Overpayments (Rev. 1)	\$ 27,587	\$ 24,139	
15	Medi-Cal Days	11,921	11,921	
16	Medi-Cal Managed Care Days	89	89	
INTERMEDIATE CARE				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
18	Total Patient Days		0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments	\$	\$ 0	
MENTALLY DISORDERED CARE				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
22	Total Patient Days		0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments	\$	\$ 0	
DEVELOPMENTALLY DISABLED CARE				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
26	Total Patient Days		0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments	\$	\$ 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 REVISED 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 AUDITED	AS REVISED	REVISED 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		0	
51	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
52	Overpayments	\$	\$ 0	
HOSPICE INPATIENT CARE				
53	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
54	Total Patient Days		0	
55	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
56	Overpayments	\$	\$ 0	
OTHER ROUTINE SERVICES				
57	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
58	Total Patient Days		0	
59	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
60	Overpayments	\$	\$ 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	
GENERAL SERVICES					
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				
ANCILLARY SERVICES					
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
ROUTINE SERVICES					
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 *
NONREIMBURSABLE					
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	TOTAL	\$ 2,349,439	\$ 65,794	\$ 60,749	\$ 2,349,439

* (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
GENERAL SERVICES													
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				
ANCILLARY SERVICES													
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
ROUTINE SERVICES													
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 *
NONREIMBURSABLE													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		0	0	0	0	0	0	0	0	6	58	64
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 630,866	\$ 76,378	\$ 87,309	\$ 80,869	\$ 247,414	\$ 8,288	\$ -	\$ 85,281	\$ 544,372	\$ 8,355	\$ 78,139	\$ 630,866

* (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
GENERAL SERVICES													
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				
ANCILLARY SERVICES													
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
ROUTINE SERVICES													
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 *
NONREIMBURSABLE													
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
	TOTAL	\$ 941,456	\$ 189,220	\$ 39,838	\$ 20,668	\$ 193,115	\$ 25,506	\$ 17,836	\$ 460	\$ 929,965	\$ 11,491	\$ -	\$ 941,456

* (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
	GENERAL SERVICES									
	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
	ANCILLARY SERVICES									
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
	ROUTINE SERVICES									
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
	NONREIMBURSABLE									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	0	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 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
GENERAL SERVICES										
	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			\$ -						
ANCILLARY SERVICES										
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
ROUTINE SERVICES										
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*
NONREIMBURSABLE										
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
	TOTAL	\$ 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
GENERAL SERVICES														
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					
ANCILLARY SERVICES														
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
ROUTINE SERVICES														
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
NONREIMBURSABLE														
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
	SUBTOTAL	\$ 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							
	TOTAL FACILITY COSTS							\$ 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 Srvs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	Inserv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	GENERAL SERVICES										
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										
	ANCILLARY SERVICES										
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
	ROUTINE SERVICES										
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
	NONREIMBURSABLE										
139	Residential Care									0	0
140	Beauty and Barber									3,034	3,034
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	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						\$ 65,794	\$ 60,749			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.034985401	0.032302765			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		\$ 76,378	\$ 87,309	\$ 80,869	\$ 247,414	\$ 8,288	\$ -	\$ 85,281	\$ 8,355	\$ 78,139
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		6.04017398	7.24253029	0.40199301	4.09958697	0.00440729	0.00000000	0.04534745	0.00204757	0.01915000
	TOTAL INDIRECT OTHER COSTS - SCH. 4		\$ 189,220	\$ 39,838	\$ 20,668	\$ 193,115	\$ 25,506	\$ 17,836	\$ 460	\$ 11,491	\$ -
	UNIT COST MULTIPLIER (INDIRECT OTHER)		14.96401740	3.30466780	0.10273719	3.19986985	0.01356242	0.00948414	0.00024460	0.00281617	0.00000000
	TOTAL CAPITAL COSTS - SCH. 5	\$ 270,714	\$ 4,505	\$ 12,631	\$ 10,083	\$ 25,353	\$ 14,013	\$ -	\$ -	\$ 14,125	\$ -
	UNIT COST MULTIPLIER (CAPITAL COSTS)	21.05249242	0.35628576	1.04779586	0.05012180	0.42010028	0.00745124	0.00000000	0.00000000	0.00346175	0.00000000

SUMMARY OF REVISED 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 AUDITED	AUDIT REVISIONS 8A-1	AS REVISED	
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		Subtotal 005 - 055		\$ 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	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100		0	0	(Sch 2)
075	.79	Agency Staff	8100		0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	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 REVISED 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 AUDITED	AUDIT REVISIONS 8A-1	AS REVISED	
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 REVISED 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 AUDITED	AUDIT REVISIONS 8A-1	AS REVISED	
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)

SUMMARY OF REVISED 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 AUDITED	AUDIT REVISIONS 8A-1	AS REVISED	
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)
		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	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		Subtotal 105 - 145		\$ 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 REVISED 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 AUDITED	AUDIT REVISIONS 8A-1	AS REVISED	
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	
		Subtotal 155 - 174		\$ 1,494,314	\$ 0	\$ 1,494,314	
200		Total		\$ 5,373,466	\$ 0	\$ 5,373,466	

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

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.	Sub No.	TOTAL ADJ (Pages 1,2,3&4)	REV							
005	1	Plant Operations and Maintenance - Salaries and Wages	0							
005	2	Plant Operations and Maintenance - Fringe Benefits	0							
005	3	Plant Operations and Maintenance - Agency Staff	0							
005	4	Plant Operations and Maintenance - Other - Nonlabor	0							
010	1	Housekeeping - Salaries and Wages	0							
010	2	Housekeeping - Fringe Benefits	0							
010	3	Housekeeping - Agency Staff	0							
010	4	Housekeeping - Other - Nonlabor	0							
015	4	Depreciation: Buildings and Improvements	0							
020	4	Depreciation: Leasehold Improvements	0							
025	4	Depreciation: Equipment	0							
030	4	Depreciation and Amortization - Other	0							
035	4	Leases and Rentals	0							
040	4	Property Taxes	0							
045	4	Property Insurance	0							
050	4	Interest - Property, Plant, and Equipment	0							
055	4	Interest - Other	0							
060	1	Laundry and Linen - Salaries and Wages	0							
060	2	Laundry and Linen - Fringe Benefits	0							
060	3	Laundry and Linen - Agency Staff	0							
060	4	Laundry and Linen - Other - Nonlabor	0							
065	1	Dietary - Salaries and Wages	0							
065	2	Dietary - Fringe Benefits	0							
065	3	Dietary - Agency Staff	0							
065	4	Dietary - Other - Nonlabor	0							
070	4	Provision for Bad Debts	0							
075	1	Patient Supplies - Salaries and Wages	0							
075	2	Patient Supplies - Fringe Benefits	0							
075	3	Patient Supplies - Agency Staff	0							
075	4	Patient Supplies - Other - Nonlabor	0							
077	1	Specialized Support Surfaces - Salaries and Wages	0							
077	2	Specialized Support Surfaces - Fringe Benefits	0							
077	3	Specialized Support Surfaces - Agency Staff	0							
077	4	Specialized Support Surfaces - Other - Nonlabor	0							
080	1	Physical Therapy - Salaries and Wages	0							
080	2	Physical Therapy - Fringe Benefits	0							
080	3	Physical Therapy - Agency Staff	0							
080	4	Physical Therapy - Other - Nonlabor	0							
081	1	Respiratory Therapy - Salaries and Wages	0							
081	2	Respiratory Therapy - Fringe Benefits	0							
081	3	Respiratory Therapy - Agency Staff	0							
081	4	Respiratory Therapy - Other - Nonlabor	0							
082	1	Occupational Therapy - Salaries and Wages	0							
082	2	Occupational Therapy - Fringe Benefits	0							
082	3	Occupational Therapy - Agency Staff	0							
082	4	Occupational Therapy - Other - Nonlabor	0							
083	1	Speech Pathology - Salaries and Wages	0							

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Line No.	Sub No.	Description	TOTAL ADJ (Pages 1,2,3&4)	REV						
083	2	Speech Pathology - Fringe Benefits	0							
083	3	Speech Pathology - Agency Staff	0							
083	4	Speech Pathology - Other - Nonlabor	0							
085	1	Pharmacy - Salaries and Wages	0							
085	2	Pharmacy - Fringe Benefits	0							
085	3	Pharmacy - Agency Staff	0							
085	4	Pharmacy - Other - Nonlabor	0							
090	1	Laboratory - Salaries and Wages	0							
090	2	Laboratory - Fringe Benefits	0							
090	3	Laboratory - Agency Staff	0							
090	4	Laboratory - Other - Nonlabor	0							
095	1	Home Health Services - Salaries and Wages	0							
095	2	Home Health Services - Fringe Benefits	0							
095	3	Home Health Services - Agency Staff	0							
095	4	Home Health Services - Other - Nonlabor	0							
100	1	Other Ancillary Services - Salaries and Wages	0							
100	2	Other Ancillary Services - Fringe Benefits	0							
100	3	Other Ancillary Services - Agency Staff	0							
100	4	Other Ancillary Services - Other - Nonlabor	0							
101	1	Subacute Care Ancillary Services - Salaries and Wages	0							
101	2	Subacute Care Ancillary Services - Fringe Benefits	0							
101	3	Subacute Care Ancillary Services - Agency Staff	0							
101	4	Subacute Care Ancillary Services - Other - Nonlabor	0							
102	1	Subacute Pediatric Ancillary Services - Salaries and Wages	0							
102	2	Subacute Pediatric Ancillary Services - Fringe Benefits	0							
102	3	Subacute Pediatric Ancillary Services - Agency Staff	0							
102	4	Subacute Pediatric Ancillary Services - Other - Nonlabor	0							
105	1	Skilled Nursing Care - Salaries and Wages	0							
105	2	Skilled Nursing Care - Fringe Benefits	0							
105	3	Skilled Nursing Care - Agency Staff	0							
105	4	Skilled Nursing Care - Other - Nonlabor	0							
110	1	Intermediate Care - Salaries and Wages	0							
110	2	Intermediate Care - Fringe Benefits	0							
110	3	Intermediate Care - Agency Staff	0							
110	4	Intermediate Care - Other - Nonlabor	0							
115	1	Mentally Disordered Care - Salaries and Wages	0							
115	2	Mentally Disordered Care - Fringe Benefits	0							
115	3	Mentally Disordered Care - Agency Staff	0							
115	4	Mentally Disordered Care - Other - Nonlabor	0							
120	1	Developmentally Disabled Care - Salaries and Wages	0							
120	2	Developmentally Disabled Care - Fringe Benefits	0							
120	3	Developmentally Disabled Care - Agency Staff	0							
120	4	Developmentally Disabled Care - Other - Nonlabor	0							
125	1	Subacute Care - Salaries and Wages	0							
125	2	Subacute Care - Fringe Benefits	0							
125	3	Subacute Care - Agency Staff	0							
125	4	Subacute Care - Other - Nonlabor	0							

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Line No.	Sub No.	Description	TOTAL ADJ (Pages 1,2,3&4)	REV						
126	1	Subacute Care - Pediatric - Salaries and Wages	0							
126	2	Subacute Care - Pediatric - Fringe Benefits	0							
126	3	Subacute Care - Pediatric - Agency Staff	0							
126	4	Subacute Care - Pediatric - Other - Nonlabor	0							
128	1	Transitional Inpatient Care - Salaries and Wages	0							
128	2	Transitional Inpatient Care - Fringe Benefits	0							
128	3	Transitional Inpatient Care - Agency Staff	0							
128	4	Transitional Inpatient Care - Other - Nonlabor	0							
130	1	Hospice Inpatient Care - Salaries and Wages	0							
130	2	Hospice Inpatient Care - Fringe Benefits	0							
130	3	Hospice Inpatient Care - Agency Staff	0							
130	4	Hospice Inpatient Care - Other - Nonlabor	0							
135	1	Other Routine Services - Salaries and Wages	0							
135	2	Other Routine Services - Fringe Benefits	0							
135	3	Other Routine Services - Agency Staff	0							
135	4	Other Routine Services - Other - Nonlabor	0							
139	1	Residential Care - Salaries and Wages	0							
139	2	Residential Care - Fringe Benefits	0							
139	3	Residential Care - Agency Staff	0							
139	4	Residential Care - Other - Nonlabor	0							
140	1	Beauty and Barber - Salaries and Wages	0							
140	2	Beauty and Barber - Fringe Benefits	0							
140	3	Beauty and Barber - Agency Staff	0							
140	4	Beauty and Barber - Other - Nonlabor	0							
145	1	Other Nonreimbursable - Salaries and Wages	0							
145	2	Other Nonreimbursable - Fringe Benefits	0							
145	3	Other Nonreimbursable - Agency Staff	0							
145	4	Other Nonreimbursable - Other - Nonlabor	0							
155	1	Social Services - Salaries and Wages	0							
155	2	Social Services - Fringe Benefits	0							
155	3	Social Services - Agency Staff	0							
155	4	Social Services - Other - Nonlabor	0							
160	1	Activities - Salaries and Wages	0							
160	2	Activities - Fringe Benefits	0							
160	3	Activities - Agency Staff	0							
160	4	Activities - Other - Nonlabor	0							
165	1	Administration - Salaries and Wages	0							
165	2	Administration - Fringe Benefits	0							
165	3	Administration - Agency Staff	0							
165	4	Administration - Other - Nonlabor	0							
166	1	Medical Records - Salaries and Wages	0							
166	2	Medical Records - Fringe Benefits	0							
166	3	Medical Records - Agency Staff	0							
166	4	Medical Records - Other - Nonlabor	0							
167	4	CDPH Licensing Fees	0							
168	4	Professional Liability Insurance	0							
169	4	Quality Assurance Fees	0							

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

Line No.	Sub No.	Description	TOTAL ADJ (Pages 1,2,3&4)	REV						
170	1	Inservice Education - Nursing - Salaries and Wages	0							
170	2	Inservice Education - Nursing - Fringe Benefits	0							
170	3	Inservice Education - Nursing - Agency Staff	0							
170	4	Inservice Education - Nursing - Other - Nonlabor	0							
174	1	Caregiver Training - Salaries and Wages	0							
174	2	Caregiver Training - Fringe Benefits	0							
174	3	Caregiver Training - Agency Staff	0							
174	4	Caregiver Training - Other - Nonlabor	0							
200			\$0	0	0	0	0	0	0	0
Total			(To Sch 8)							

Provider Name				Fiscal Period			NPI		Revisions		
PARKWAY HILLS NURSING AND REHABILITATION				JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1598830556		1		
Report References											
Audit Report				Revised Audit Report							
Rev No.	Sch.	Line	Col.	Sch.	Line	Col	Explanation of Revisions		As Audited	Increase (Decrease)	As Revised
<u>REVISION TO OTHER MATTERS</u>											
1	1	14		1	14		Medi-Cal Overpayments—Skilled Nursing Care Revision to adjustment 5. To partially reverse the recovery of Medi-Cal overpayments for Share of Cost based on an agreement between the parties. INFORMAL APPEAL FINDING—ISSUE 1 CASE NUMBER: NF14-1211-291H-CM		\$27,587	(\$3,448)	\$24,139