

**REPORT
ON THE
RATE SETTING AUDIT**

**PARKVIEW JULIAN CONVALESCENT
BAKERSFIELD, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1821024928**

**FISCAL PERIOD ENDED
DECEMBER 31, 2012**

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

**Section Chief: Michael Harrold
Audit Supervisor: Kristina Nacino
Auditor: Lisa Merrill**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

February 18, 2014

Douglas Rice, Administrator
Parkview Julian Convalescent
1801 Julian Avenue
Bakersfield, CA 93304

PARKVIEW JULIAN CONVALESCENT
NATIONAL PROVIDER IDENTIFIER (NPI) 1821024928
FISCAL PERIOD ENDED DECEMBER 31, 2012

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 was limited to a review of the cost report and accompanying financial statements, Medi-Cal payment data reports, prior fiscal period's Medi-Cal program audit report, and Medicare audit report for the current fiscal period, if applicable and available.

In our opinion, the data presented in the accompanying Summary of Audited Facility Cost per Patient Day represents a proper determination of the allowable costs, 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 \$ 7,266, which resulted from Medi-Cal overpayments

The audit settlement will be incorporated into a Statements of Account Status, which may reflect tentative retroactive adjustment determinations, payments from the provider, and other financial transactions initiated by the Department. The Statements of Account Status will be forwarded to the provider by the State's fiscal intermediary. Instructions regarding payment will be included with the Statements 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—Fresno at (559) 446-2458.

Original Signed by

Michael A. Harrold, Chief
Audits Section—Fresno
Financial Audits Branch

Douglas Rice
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Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
PARKVIEW JULIAN CONVALESCENT

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1821024928

OSHPD Facility No.:
206150773

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	\$ 2,396,658	\$ 67.20
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 843,201	\$ 23.64
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 725,073	\$ 20.33
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 52,942	\$ 1.48
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 40,903	\$ 1.15
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 24,677	\$ 0.69
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 55,355	\$ 1.55
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 477,767	\$ 13.40
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 778,595	\$ 21.83
11	Cost of Routine Service/Audited Total Costs	\$ 5,457,875	\$ 5,395,172	\$ 151.29
12	Total Patient Days (Adj)	35,662	35,662	
13	Cost Per Patient Day (Cost Divided by Days)	153.04	151.29	
14	Overpayments (Adj 16-17)	0	(7,266)	
15	Medi-Cal Days (Adj 15)	29,986	30,018	
16	Medi-Cal Managed Care Days (Adj)		0	
INTERMEDIATE CARE				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
18	Total Patient Days (Adj)	0	0	
19	Cost Per Patient Day (Cost Divided by Days)	0.00	0.00	
20	Overpayments (Adj)	0	0	
21	Medi-Cal Days (Adj)	0	0	
MENTALLY DISORDERED CARE				
22	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
23	Total Patient Days (Adj)	0	0	
24	Cost Per Patient Day (Cost Divided by Days)	0.00	0.00	
25	Overpayments (Adj)	0	0	
DEVELOPMENTALLY DISABLED CARE				
26	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
27	Total Patient Days (Adj)	0	0	
28	Cost Per Patient Day (Cost Divided by Days)	0.00	0.00	
29	Overpayments (Adj)	0	0	
30	Medi-Cal Days (Adj)	0	0	
SUBACUTE CARE				
31	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00
32	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
33	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
34	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
35	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00
36	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
37	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00
38	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
39	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
40	Cost of Administration (Subacute Care Sch.1, Ln. 34)	\$ N/A	\$ 0	\$ 0.00
41	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
42	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
43	Cost Per Patient Day (Cost Divided by Days)	0.00	0.00	
44	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
PARKVIEW JULIAN CONVALESCENT

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1821024928

OSHPD Facility No.:
206150773

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

**ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR**

Provider Name:
PARKVIEW JULIAN CONVALESCENT

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1821024928

OSHPD Facility No.:
206150773

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs	Activities	Total
			155	160	
	GENERAL SERVICES				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 43,905	\$ 43,905		
160	Activities	92,877		\$ 92,877	
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	113,491	0	0	113,491
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	103,799	0	0	103,799
083	Speech Pathology	3,825	0	0	3,825
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	2,259,876	43,905	92,877	2,396,658 *
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	\$ 2,617,773	\$ 43,905	\$ 92,877	\$ 2,617,773

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
PARKVIEW JULIAN CONVALESCENT

NPI:
1821024928

OSHPD Facility Number:
206150773

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops	Hskpng	Laundry	Dietary	Soc Srvs	Activities	Inserv. Ed	Accumulated Costs	Admin	Medical Records	Total
			005	010	060	065	155	160	170		165	166	
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 126,635	\$ 126,635										
010	Housekeeping	205,719	4,902	\$ 210,621									
060	Laundry and Linen	153,793	3,070	5,312	\$ 162,176								
065	Dietary	276,017	13,259	22,941	0	\$ 312,217							
155	Social Services	N/A	2,401	4,154	0	0	\$ 6,555						
160	Activities	N/A	7,172	12,409	0	0	0	\$ 19,581					
165	Administration	N/A	6,018	10,412	0	0	0	0		\$ 16,430	\$ 16,430		
166	Medical Records	48,068	2,193	3,795	0	0	0	0		54,056		\$ 54,056	
170	Inservice Education - Nursing	52,089	0	0	0	0	0	0	\$ 52,089				
ANCILLARY SERVICES													
075	Patient Supplies		0	0	0	0	0	0	0	0	0	0	\$ 0
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		2,201	3,808	0	0	0	0	0	6,009	477	1,568	8,054
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		0	0	0	0	0	0	0	0	391	1,286	1,676
083	Speech Pa hology		0	0	0	0	0	0	0	0	14	47	62
085	Pharmacy		1,100	1,904	0	0	0	0	0	3,004	412	1,357	4,773
090	Laboratory		0	0	0	0	0	0	0	0	35	115	150
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	51	169	220
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		82,971	143,556	162,176	312,217	6,555	19,581	52,089	779,146	14,931	49,125	843,201
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 Inpa ient 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 Rou ine 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		1,347	2,330	0	0	0	0	0	3,677	118	389	4,184
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 862,321	\$ 126,635	\$ 210,621	\$ 162,176	\$ 312,217	\$ 6,555	\$ 19,581	\$ 52,089	\$ 791,836	\$ 16,430	\$ 54,056	\$ 862,321

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
PARKVIEW JULIAN CONVALESCENT

NPI:
1821024928

OSHPD Facility Number:
206150773

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Srvs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 226,206	\$ 226,206										
010	Housekeeping	69,631	8,756	\$ 78,387									
060	Laundry and Linen	44,518	5,485	1,977	\$ 51,980								
065	Dietary	250,482	23,685	8,538	0	\$ 282,704							
155	Social Services	3,581	4,289	1,546	0	0	\$ 9,416						
160	Activities	13,310	12,811	4,618	0	0	0	\$ 30,740					
165	Administration	N/A	10,749	3,875	0	0	0	0		\$ 14,624	\$ 14,624		
166	Medical Records	4,824	3,918	1,412	0	0	0	0		10,154		\$ 10,154	
170	Inservice Education - Nursing	144	0	0	0	0	0	0	\$ 144				
ANCILLARY SERVICES													
075	Patient Supplies	0	0	0	0	0	0	0	0	0	0	0	\$ 0
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	0	3,931	1,417	0	0	0	0	0	5,349	424	295	6,067
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	0	0	0	0	0	0	0	0	0	348	241	589
083	Speech Pathology	0	0	0	0	0	0	0	0	0	13	9	22
085	Pharmacy	102,967	1,966	709	0	0	0	0	0	105,641	367	255	106,263
090	Laboratory	9,309	0	0	0	0	0	0	0	9,309	31	22	9,362
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	13,620	0	0	0	0	0	0	0	13,620	46	32	13,697
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	125,933	148,211	53,428	51,980	282,704	9,416	30,740	144	702,555	13,290	9,228	725,073
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	23,373	2,406	867	0	0	0	0	0	26,646	105	73	26,824
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 887,898	\$ 226,206	\$ 78,387	\$ 51,980	\$ 282,704	\$ 9,416	\$ 30,740	\$ 144	\$ 863,120	\$ 14,624	\$ 10,154	\$ 887,898

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
PARKVIEW JULIAN CONVALESCENT

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1821024928

OSHPD Facility Number:
206150773

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 56% Of Total	Property Tax 44% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 55,398	56%							
	Property Tax (line 40)	42,801	44%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 4,854	\$ 4,854				
166	Medical Records				1,769		\$ 1,769			
170	Inservice Education - Nursing			\$ 0						
	ANCILLARY SERVICES									
075	Patient Supplies			0	0	0	0	\$ 0	\$ 0	\$ 0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	1,775	141	51	1,968	1,110	858
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	115	42	158	89	69
083	Speech Pathology			0	0	4	2	6	3	3
085	Pharmacy			0	888	122	44	1,054	595	459
090	Laboratory			0	0	10	4	14	8	6
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	15	6	21	12	9
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	87,826	4,412	1,608	93,845	52,942	40,903 *
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	1,086	35	13	1,134	640	494
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 98,199	100%	\$ 0	\$ 91,575	\$ 4,854	\$ 1,769	\$ 98,199	\$ 55,398	\$ 42,801

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name
PARKVIEW JULIAN CONVALESCENT

NPI
1821024928

OSHPD Facility Number
206150773

Fiscal Period
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

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. 58% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 4% of Total	Quality Assur. Fees 36% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 23,463												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	833,286												
	Total Costs Allocable as Administration	856,749	58%											
167	CDPH Licensing Fees	27,154	2%											
168	Professional Liability Insurance	60,911	4%											
169	Quality Assurance Fees	525,725	36%											
174	Caregiver Training	0	0%											
	Total	1,470,539	100%						\$ 1,470,539					
ANCILLARY SERVICES														
075	Patient Supplies			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			113,491	6,009	5,349	1,775	126,624	42,666	24,857	788	1,767	15,253	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			103,799	0	0	0	103,799	34,975	20,377	646	1,449	12,504	0
083	Speech Pathology			3,825	0	0	0	3,825	1,289	751	24	53	461	0
085	Pharmacy			0	3,004	105,641	888	109,533	36,907	21,502	681	1,529	13,194	0
090	Laboratory			0	0	9,309	0	9,309	3,137	1,827	58	130	1,121	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	13,620	0	13,620	4,589	2,674	85	190	1,641	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			2,396,658	779,146	702,555	87,826	3,966,185	1,336,394	778,595	24,677	55,355	477,767	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	3,677	26,646	1,086	31,409	10,583	6,166	195	438	3,784	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 1,470,539		\$ 2,617,773	\$ 791,836	\$ 863,120	\$ 91,575	\$ 4,364,304	\$ 1,470,539					
	Total Administrative Costs							\$ 1,470,539		\$ 856,749	\$ 27,154	\$ 60,911	\$ 525,725	\$ 0
	Unit Cost Multiplier							0.33694700						
	Accumulated Administration Costs (Sch 2 thru 5)				\$ 70,485	\$ 24,778	\$ 6,624	\$ 101,887						
	TOTAL FACILITY COSTS							\$ 5,936,730						

(To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
PARKVIEW JULIAN CONVALESCENT

NPI:
1821024928

OSHPD Facility Number:
206150773

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

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)
		(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)		
	GENERAL SERVICES										
005	Plant Operations and Maintenance	848									
010	Housekeeping	637	637								
060	Laundry and Linen	399	399	399							
065	Dietary	1,723	1,723	1,723							
155	Social Services	312	312	312							
160	Activities	932	932	932							
165	Administration	782	782	782							
166	Medical Records	285	285	285							
170	Inservice Education - Nursing										
	ANCILLARY SERVICES										
075	Patient Supplies									0	0
077	Specialized Support Surfaces									0	0
080	Physical Therapy	286	286	286						126,624	126,624
081	Respiratory Therapy									0	0
082	Occupational Therapy									103,799	103,799
083	Speech Pathology									3,825	3,825
085	Pharmacy	143	143	143						109,533	109,533
090	Laboratory									9,309	9,309
095	Home Health Services									0	0
100	Other Ancillary Services									13,620	13,620
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	10,782	10,782	10,782	353,690	106,107	2,385,809	2,385,809	2,385,809	3,966,185	3,966,185
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	175	175	175						31,409	31,409
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	17,304	16,456	15,819	353,690	106,107	2,385,809	2,385,809	2,385,809	4,364,304	4,364,304
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 43,905 0.018402563	\$ 92,877 0.038928934			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 126,635 7.69536947	\$ 210,621 13.31442887	\$ 162,176 0.45852557	\$ 312,217 2.94247206	\$ 6,555 0.00274752	\$ 19,581 0.00820733	\$ 52,089 0.02183285	\$ 16,430 0.00376456	\$ 54,056 0.01238589
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 226,206 13.74611084	\$ 78,387 4.95526093	\$ 51,980 0.14696443	\$ 282,704 2.66433377	\$ 9,416 0.00394660	\$ 30,740 0.01288438	\$ 144 0.00006036	\$ 14,624 0.00335093	\$ 10,154 0.00232658
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 98,199 5.67493065	\$ 4,812 0.29243687	\$ 3,801 0.24029415	\$ 2,477 0.00700290	\$ 10,696 0.10080203	\$ 1,937 0.00081180	\$ 5,786 0.00242498	\$ - 0.00000000	\$ 4,854 0.00111230	\$ 1,769 0.00040538

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
PARKVIEW JULIAN CONVALESCENT

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1821024928

OSHPD Facility Number:
206150773

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	\$ 101,047	\$ 0	\$ 101,047	(Sch 3)
005	.20-.39	Fringe Benefits	6200	26,346	(758)	25,588	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	226,743	(537)	226,206	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 354,136	\$ (1,295)	\$ 352,841	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 154,854	\$ 0	\$ 154,854	(Sch 3)
010	.20-.39	Fringe Benefits	6300	52,037	(1,172)	50,865	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	69,631	0	69,631	(Sch 4)
010		Housekeeping - Total	6300	\$ 276,522	\$ (1,172)	\$ 275,350	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	27,230	0	27,230	(Sch 5)
025		Depreciation: Equipment	7140	13,174	0	13,174	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200		14,994	14,994	(Sch 5)
040		Property Taxes	7300	46,141	(3,340)	42,801	(Sch 5)
045		Property Insurance	7400		23,463	23,463	(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		\$ 717,203	\$ 32,650	\$ 749,853	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 125,521	\$ 0	\$ 125,521	(Sch 3)
060	.20-.39	Fringe Benefits	6400	29,119	(847)	28,272	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	44,518	0	44,518	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 199,158	\$ (847)	\$ 198,311	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 214,209	\$ 0	\$ 214,209	(Sch 3)
065	.20-.39	Fringe Benefits	6500	63,479	(1,671)	61,808	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	251,586	(1,104)	250,482	(Sch 4)
065		Dietary - Total	6500	\$ 529,274	\$ (2,775)	\$ 526,499	
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		0	0	(Sch 4)
075		Patient Supplies - Total	8100	\$ 0	\$ 0	\$ 0	
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:
PARKVIEW JULIAN CONVALESCENT

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1821024928

OSHPD Facility Number:
206150773

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	113,491	0	113,491	(Sch 2)
080	.40-.99	Other - Nonlabor	8200		0	0	(Sch 4)
080		Physical Therapy - Total	8200	\$ 113,491	\$ 0	\$ 113,491	
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	103,799	0	103,799	(Sch 2)
082	.40-.99	Other - Nonlabor	8250		0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 103,799	\$ 0	\$ 103,799	
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	3,825	0	3,825	(Sch 2)
083	.40-.99	Other - Nonlabor	8280		0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 3,825	\$ 0	\$ 3,825	
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	102,967	0	102,967	(Sch 4)
085		Pharmacy - Total	8300	\$ 102,967	\$ 0	\$ 102,967	
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	9,309	0	9,309	(Sch 4)
090		Laboratory - Total	8400	\$ 9,309	\$ 0	\$ 9,309	
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	13,620	0	13,620	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 13,620	\$ 0	\$ 13,620	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
PARKVIEW JULIAN CONVALESCENT

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1821024928

OSHPD Facility Number:
206150773

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		\$ 347,011	\$ 0	\$ 347,011	
		Routine Services					
105		Skilled Nursing Care					
105	.01-19	Salaries and Wages	6110	\$ 1,832,063	\$ 0	\$ 1,832,063	(Sch 2)
105	.20-39	Fringe Benefits	6110	441,631	(13,818)	427,813	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-99	Other - Nonlabor	6110	127,617	(1,684)	125,933	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,401,311	\$ (15,502)	\$ 2,385,809	
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 JULIAN CONVALESCENT

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
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OSHPD Facility Number:
206150773

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED
128		Transitional Inpatient Care				
128	.01-.19	Salaries and Wages	6170	\$	\$ 0	\$ 0
128	.20-.39	Fringe Benefits	6170		0	0
128	.49	Agency Staff	6170		0	0
128	.40-.99	Other - Nonlabor	6170		0	0
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0
130		Hospice Inpatient Care				
130	.01-.19	Salaries and Wages	6180	\$	\$ 0	\$ 0
130	.20-.39	Fringe Benefits	6180		0	0
130	.49	Agency Staff	6180		0	0
130	.40-.99	Other - Nonlabor	6180		0	0
130		Hospice Inpatient Care - Total	6180	\$ 0	\$ 0	\$ 0
135		Other Routine Services				
135	.01-.19	Salaries and Wages	6190	\$	\$ 0	\$ 0
135	.20-.39	Fringe Benefits	6190		0	0
135	.49	Agency Staff	6190		0	0
135	.40-.99	Other - Nonlabor	6190		0	0
135		Other Routine Services - Total	6190	\$ 0	\$ 0	\$ 0
		Other Nonreimbursable				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0
139	.20-.39	Fringe Benefits	9100		0	0
139	.49	Agency Staff	9100		0	0
139	.40-.99	Other - Nonlabor	9100		0	0
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0
140	.20-.39	Fringe Benefits	8900		0	0
140	.49	Agency Staff	8900		0	0
140	.40-.99	Other - Nonlabor	8900		23,373	23,373
140		Beauty and Barber - Total	8900	\$ 23,373	\$ 0	\$ 23,373
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0
145	.20-.39	Fringe Benefits	9100		0	0
145	.49	Agency Staff	9100		0	0
145	.40-.99	Other - Nonlabor	9100		0	0
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		Subtotal 105 - 145		\$ 2,424,684	\$ (15,502)	\$ 2,409,182
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 32,281	\$ 0	\$ 32,281
155	.20-.39	Fringe Benefits	6600	12,082	(458)	11,624
155	.49	Agency Staff	6600		0	0
155	.40-.99	Other - Nonlabor	6600	3,581	0	3,581
155		Social Services - Total	6600	\$ 47,944	\$ (458)	\$ 47,486

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
PARKVIEW JULIAN CONVALESCENT

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
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OSHPD Facility Number:
206150773

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	\$ 72,505	\$ 0	\$ 72,505	(Sch 2)
160	.20-39	Fringe Benefits	6700	20,700	(328)	20,372	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-99	Other - Nonlabor	6700	13,310	0	13,310	(Sch 4)
160		Activities - Total	6700	\$ 106,515	\$ (328)	\$ 106,187	
165		Administration					
165	.01-19	Salaries and Wages	6900	\$ 419,252	\$ 0	\$ 419,252	(Sch 6)
165	.20-39	Fringe Benefits	6900	137,868	(3,441)	134,427	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-99	Other - Nonlabor	6900	348,273	(68,666)	279,607	(Sch 6)
165		Administration - Total	6900	\$ 905,393	\$ (72,107)	\$ 833,286	
166		Medical Records					
166	.01-19	Salaries and Wages	6900	\$ 42,123	\$ 0	\$ 42,123	(Sch 3)
166	.20-39	Fringe Benefits	6900	5,945	0	5,945	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-99	Other - Nonlabor	6900	4,824	0	4,824	(Sch 4)
166		Medical Records - Total	6900	\$ 52,892	\$ 0	\$ 52,892	
167		CDPH Licensing Fees	6900	\$ 27,154	\$ 0	\$ 27,154	(Sch 6)
168		Professional Liability Insurance	6900	\$ 77,417	\$ (16,506)	\$ 60,911	(Sch 6)
169		Quality Assurance Fees	6900	\$ 525,725	\$ 0	\$ 525,725	(Sch 6)
170		Inservice Education - Nursing					
170	.01-19	Salaries and Wages	6800	\$ 46,583	\$ 0	\$ 46,583	(Sch 3)
170	.20-39	Fringe Benefits	6800	5,854	(348)	5,506	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-99	Other - Nonlabor	6800	144	0	144	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 52,581	\$ (348)	\$ 52,233	
174		Caregiver Training					
174	.01-19	Salaries and Wages	6900	\$ 0	\$ 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		\$ 1,795,621	\$ (89,747)	\$ 1,705,874	
200		Total		\$ 6,012,951	\$ (76,221)	\$ 5,936,730	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 299,103	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name
PARKVIEW JULIAN CONVALESCENT

NPI
1821024928

OSHPD Facility Number
206150773
Fiscal Period
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

Line No.	Sub No.		TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6-7	AUDIT ADJ 8	AUDIT ADJ 9	AUDIT ADJ 10-14
174	3	Caregiver Training - Agency Staff	0								
174	4	Caregiver Training - Other - Nonlabor	0								
200		Total	<u>(\$76,221)</u> (To Sch 8)	<u>0</u>	<u>0</u>	<u>(3,340)</u>	<u>(16,506)</u>	<u>(6,995)</u>	<u>(22,841)</u>	<u>(1,684)</u>	<u>(24,855)</u>

Provider Name							Fiscal Period	Provider NPI		Adjustments
PARKVIEW JULIAN CONVALESCENT							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1821024928		17
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>										
2	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor	\$226,743	(\$537)	\$226,206
	10.5	065	4	8A-1	065	4	Dietary - Other - Nonlabor	251,586	(1,104)	250,482
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	348,273	(13,353)	334,920 *
	10.5	035	4	8A-1	035	4	Leases and Rentals	0	14,994	14,994
							To reclassify lease expenses from the using cost centers to the appropriate cost centers for proper cost determination. 42 CFR 413.5, 413.20, and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000(e) and 52501			
3	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$334,920	(\$23,463)	\$311,457 *
	10.5	045	4	8A-1	045	4	Property Insurance	0	23,463	23,463
							To reclassify property insurance expense to the appropriate cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000 and 52501			

*Balance carried forward from prior/to subsequent adjustments