

**REPORT
ON THE
RATE SETTING AUDIT**

**VIEW PARK CONVALESCENT CENTER
LOS ANGELES, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1427131556**

**FISCAL PERIOD ENDED
JUNE 30, 2012**

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

**Section Chief: Maria Delgado
Audit Supervisor: Deborah Lee
Auditor: Min (Cherrie) Cheung**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

March 13, 2014

Henry Modomo, Administrator
View Park Convalescent Center
3737 Don Felipe Drive
Los Angeles, CA 90008

VIEW PARK CONVALESCENT CENTER
NATIONAL PROVIDER IDENTIFIER (NPI): 1427131556
FISCAL PERIOD ENDED: JUNE 30, 2012

We have examined the facility's Integrated Disclosure and Medi-Cal Cost Report for the above-referenced fiscal period. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code and was limited to a review of the cost report and accompanying financial statements, Medi-Cal payment data reports, prior fiscal period's Medi-Cal program audit report, and Medicare audit report for the current fiscal period, if applicable and available.

In our opinion, the data presented in the accompanying Summary of Audited Facility Cost per Patient Day represents a proper determination of the allowable costs and patient days for the above fiscal period in accordance with Medi-Cal reimbursement principles.

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules
2. Audit adjustments that include a summary of the total due the State in the amount of \$8,812, which resulted from Medi-Cal overpayments

The audit settlement will be incorporated into a Statement of Account Status, which may reflect tentative retroactive adjustment determinations, payments from the provider, and other financial transactions initiated by the Department. The Statement of Account Status will be forwarded to the provider by the State's fiscal intermediary. Instructions regarding payment will be included with the Statement of Account Status.

Future Medi-Cal long-term care prospective rates may be affected by this examination. The extent to which the rates change will be determined by the Department's Fee-For-Service Rates Development Division.

Notwithstanding this audit report, overpayments to the provider are subject to recovery pursuant to Section 51458.1, Article 6 of Division 3, Title 22, California Code of Regulations.

If you disagree with the decision of the Department, you may appeal by writing to:

Chief
Department of Health Care Services
Office of Administrative Hearings and Appeals
1029 J Street, Suite 200
Sacramento, CA 95814
(916) 322-5603

The written notice of disagreement must be received by the Department within 60 calendar days from the day you receive this letter. A copy of this notice should be sent to:

United States Postal Service (USPS)

Assistant Chief Counsel
Department of Health Care Services
Office of Legal Services
MS 0010
PO Box 997413
Sacramento, CA 95899

Courier (UPS, FedEx, etc.)

Assistant Chief Counsel
Department of Health Care Services
Office of Legal Services
MS 0010
1501 Capitol Avenue, Suite 71.5001
Sacramento, CA 95814
(916) 440-7700

The procedures that govern an appeal are contained in Welfare and Institutions Code, Section 14171, and California Code of Regulations, Title 22, Section 51016, et seq.

If you have questions regarding this report, you may call the Audits Section--Gardena at (310) 516-4757.

Original Signed By:

Maria Delgado, Chief
Audits Section—Gardena
Financial Audits Branch

Henry Modomo
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Certified

cc: Zaid Pervaiz
Chief Financial Officer
Longwood Management Corporation
4032 Wilshire Boulevard, Suite 600
Los Angeles, CA 90010

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
VIEW PARK CONVALESCENT CENTER

Fiscal Period:
JULY 1, 2011 THROUGH JUNE 30, 2012

NPI:
1427131556

OSHPD Facility No.:
206190221

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
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SKILLED NURSING CARE

1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$	N/A	\$	2,370,264	\$	70.94
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$	N/A	\$	613,623	\$	18.37
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$	N/A	\$	461,862	\$	13.82
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$	N/A	\$	31,726	\$	0.95
5	Property Taxes (Sch. 5, Ln. 105)	\$	N/A	\$	14,324	\$	0.43
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$	N/A	\$	20,832	\$	0.62
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$	N/A	\$	59,915	\$	1.79
8	Caregiver Training (Sch. 6, Ln. 105)	\$	N/A	\$	0	\$	0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$	N/A	\$	380,529	\$	11.39
10	Cost of Administration (Sch. 6, Ln. 105)	\$	N/A	\$	572,918	\$	17.15
11	Cost of Routine Service/Audited Total Costs	\$	4,586,076	\$	4,525,994	\$	135.46
12	Total Patient Days (Adj 6)		33,205		33,412		
13	Cost Per Patient Day (Cost Divided by Days)	\$	138.11	\$	135.46		
14	Overpayments (Adj 9)	\$	0	\$	(8,812)		
15	Medi-Cal Days (Adj 7)		26,319		26,220		
16	Medi-Cal Managed Care Days (Adj 8)				187		

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:
VIEW PARK CONVALESCENT CENTER

Fiscal Period:
JULY 1, 2011 THROUGH JUNE 30, 2012

NPI:
1427131556

OSHPD Facility No.:
206190221

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:
VIEW PARK CONVALESCENT CENTER

Fiscal Period:
JULY 1, 2011 THROUGH JUNE 30, 2012

NPI:
1427131556

OSHPD Facility No.:
206190221

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	\$ 46,140	\$ 46,140		
160	Activities	71,913		\$ 71,913	
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	303,187	0	0	303,187
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	245,776	0	0	245,776
083	Speech Pathology	80,701	0	0	80,701
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	2,252,211	46,140	71,913	2,370,264
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	\$ 2,999,928	\$ 46,140	\$ 71,913	\$ 2,999,928

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
VIEW PARK CONVALESCENT CENTER

NPI:
1427131556

OSHPD Facility Number:
206190221

Fiscal Period:
JULY 1, 2011 THROUGH JUNE 30, 2012

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	\$ 76,686	\$ 76,686										
010	Housekeeping	136,004	190	\$ 136,194									
060	Laundry and Linen	70,435	1,364	2,428	\$ 74,227								
065	Dietary	235,631	4,376	7,792	0	\$ 247,799							
155	Social Services	N/A	895	1,594	0	0	\$ 2,490						
160	Activities	N/A	243	433	0	0	0	\$ 676					
165	Administration	N/A	5,628	10,019	0	0	0	0		\$ 15,647	\$ 15,647		
166	Medical Records	62,200	1,939	3,452	0	0	0	0		67,591		\$ 67,591	
170	Inservice Education - Nursing	63,037	2,265	4,033	0	0	0	0	\$ 69,335				
ANCILLARY SERVICES													
075	Patient Supplies		273	486	0	0	0	0	0	758	75	325	\$ 1,159
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	11	46	57
080	Physical Therapy		2,918	5,194	0	0	0	0	0	8,112	1,182	5,105	14,399
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	905	3,909	4,814
083	Speech Pathology		0	0	0	0	0	0	0	0	297	1,284	1,581
085	Pharmacy		1,227	2,185	0	0	0	0	0	3,413	540	2,332	6,284
090	Laboratory		0	0	0	0	0	0	0	0	47	202	248
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	222	273
101	Subacute Care Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES													
105	Skilled Nursing Care		54,834	97,627	74,227	247,799	2,490	676	69,335	546,988	12,526	54,110	613,623 *
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	1	5	6
145	Other Nonreimbursable		534	950	0	0	0	0	0	1,484	12	52	1,548
	TOTAL	\$ 643,993	\$ 76,686	\$ 136,194	\$ 74,227	\$ 247,799	\$ 2,490	\$ 676	\$ 69,335	\$ 560,755	\$ 15,647	\$ 67,591	\$ 643,993

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
VIEW PARK CONVALESCENT CENTER

NPI:
1427131556

OSHPD Facility Number:
206190221

Fiscal Period:
JULY 1, 2011 THROUGH JUNE 30, 2012

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	\$ 178,870	\$ 178,870										
010	Housekeeping	24,340	443	\$ 24,783									
060	Laundry and Linen	22,005	3,181	442	\$ 25,628								
065	Dietary	145,685	10,208	1,418	0	\$ 157,311							
155	Social Services	0	2,089	290	0	0	\$ 2,379						
160	Activities	1,329	567	79	0	0	0	\$ 1,975					
165	Administration	N/A	13,126	1,823	0	0	0	0		\$ 14,949	\$ 14,949		
166	Medical Records	4,085	4,523	628	0	0	0	0		9,236		\$ 9,236	
170	Inservice Education - Nursing	0	5,284	734	0	0	0	0	\$ 6,018				
ANCILLARY SERVICES													
075	Patient Supplies	18,767	636	88	0	0	0	0	0	19,492	72	44	\$ 19,608
077	Specialized Support Surfaces	2,918	0	0	0	0	0	0	0	2,918	10	6	2,935
080	Physical Therapy	0	6,805	945	0	0	0	0	0	7,750	1,129	698	9,577
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	865	534	1,399
083	Speech Pathology	0	0	0	0	0	0	0	0	0	284	175	459
085	Pharmacy	139,109	2,863	398	0	0	0	0	0	142,370	516	319	143,204
090	Laboratory	12,677	0	0	0	0	0	0	0	12,677	45	28	12,749
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	13,960	0	0	0	0	0	0	0	13,960	49	30	14,039
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	103,526	127,901	17,765	25,628	157,311	2,379	1,975	6,018	442,501	11,968	7,394	461,862 *
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	325	0	0	0	0	0	0	0	325	1	1	327
145	Other Nonreimbursable	0	1,245	173	0	0	0	0	0	1,418	11	7	1,436
	TOTAL	\$ 667,596	\$ 178,870	\$ 24,783	\$ 25,628	\$ 157,311	\$ 2,379	\$ 1,975	\$ 6,018	\$ 643,411	\$ 14,949	\$ 9,236	\$ 667,596

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
VIEW PARK CONVALESCENT CENTER

Fiscal Period:
JULY 1, 2011 THROUGH JUNE 30, 2012

NPI:
1427131556

OSHPD Facility Number:
206190221

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital	Plant Ops	Hskpng	Laundry	Dietary	Soc Svcs	Activities
				Various	5	10	60	65	155	160
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 34,653	69%							
	Property Tax (line 40)	15,645	31%	\$ 50,298						
005	Plant Operations and Maintenance			2,844	\$ 2,844					
010	Housekeeping			117	7	\$ 124				
060	Laundry and Linen			844	51	2	\$ 897			
065	Dietary			2,708	162	7	0	\$ 2,878		
155	Social Services			554	33	1	0	0	\$ 589	
160	Activities			150	9	0	0	0	0	\$ 160
165	Administration			3,482	209	9	0	0	0	0
166	Medical Records			1,200	72	3	0	0	0	0
170	Inservice Education - Nursing			1,402	84	4	0	0	0	0
	ANCILLARY SERVICES									
075	Patient Supplies			169	10	0	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			1,805	108	5	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	0	0	0	0	0
083	Speech Pathology			0	0	0	0	0	0	0
085	Pharmacy			760	46	2	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
	ROUTINE SERVICES									
105	Skilled Nursing Care			33,932	2,034	89	897	2,878	589	160
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			330	20	1	0	0	0	0
	TOTAL	\$ 50,298	100%	\$ 50,298	\$ 2,844	\$ 124	\$ 897	\$ 2,878	\$ 589	\$ 160

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
VIEW PARK CONVALESCENT CENTER

Fiscal Period:
JULY 1, 2011 THROUGH JUNE 30, 2012

NPI:
1427131556

OSHPD Facility Number:
206190221

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 69% Of Total	Property Tax 31% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 34,653	69%							
	Property Tax (line 40)	15,645	31%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 3,700	\$ 3,700				
166	Medical Records				1,275		\$ 1,275			
170	Inservice Education - Nursing			\$ 1,489						
	ANCILLARY SERVICES									
075	Patient Supplies			0	179	18	6	\$ 203	\$ 140	\$ 63
077	Specialized Support Surfaces			0	0	3	1	3	2	1
080	Physical Therapy			0	1,918	279	96	2,294	1,581	714
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	214	74	288	198	90
083	Speech Pathology			0	0	70	24	94	65	29
085	Pharmacy			0	807	128	44	979	674	304
090	Laboratory			0	0	11	4	15	10	5
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	12	4	16	11	5
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
	ROUTINE SERVICES									
105	Skilled Nursing Care			1,489	42,067	2,962	1,021	46,050	31,726	14,324 *
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	351	3	1	355	244	110
	TOTAL	\$ 50,298	100%	\$ 1,489	\$ 45,323	\$ 3,700	\$ 1,275	\$ 50,298	\$ 34,653	\$ 15,645

*(To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
VIEW PARK CONVALESCENT CENTER

NPI:
1427131556

OSHPD Facility Number:
206190221

Fiscal Period:
JULY 1, 2011 THROUGH JUNE 30, 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. 55% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 6% of Total	Quality Assur. Fees 37% of Total	Caregiver Training 0% of Total
	GENERAL SERVICES													
045	Property Insurance	\$ 7,610												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	708,056												
	Total Costs Allocable as Administration	715,666	55%											
167	CDPH Licensing Fees	26,023	2%											
168	Professional Liability Insurance	74,843	6%											
169	Quality Assurance Fees	475,342	37%											
174	Caregiver Training	0	0%											
	Total	1,291,874	100%						\$ 1,291,874					
	ANCILLARY SERVICES													
075	Patient Supplies			\$ 0	\$ 758	\$ 19,492	\$ 179	\$ 20,429	6,211	\$ 3,441	\$ 125	\$ 360	\$ 2,285	\$ 0
077	Specialized Support Surfaces			0	0	2,918	0	2,918	887	491	18	51	326	0
080	Physical Therapy			303,187	8,112	7,750	1,918	320,968	97,578	54,056	1,966	5,653	35,904	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			245,776	0	0	0	245,776	74,719	41,392	1,505	4,329	27,493	0
083	Speech Pathology			80,701	0	0	0	80,701	24,534	13,591	494	1,421	9,027	0
085	Pharmacy			0	3,413	142,370	807	146,590	44,565	24,688	898	2,582	16,398	0
090	Laboratory			0	0	12,677	0	12,677	3,854	2,135	78	223	1,418	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	13,960	0	13,960	4,244	2,351	85	246	1,562	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			2,370,264	546,988	442,501	42,067	3,401,820	1,034,194	572,918	20,832	59,915	380,529	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	325	0	325	99	55	2	6	36	0
145	Other Nonreimbursable			0	1,484	1,418	351	3,253	989	548	20	57	364	0
	SUBTOTAL	\$ 1,291,874		\$ 2,999,928	\$ 560,755	\$ 643,411	\$ 45,323	\$ 4,249,416	\$ 1,291,874					
	Total Administrative Costs							\$ 1,291,874		\$ 715,666	\$ 26,023	\$ 74,843	\$ 475,342	\$ 0
	Unit Cost Multiplier							0.30401212						
	Accumulated Administration Costs (Sch 2 thru 5)				\$ 83,238	\$ 24,185	\$ 4,975	\$ 112,399						
	TOTAL FACILITY COSTS							\$ 5,653,689						

*(To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
VIEW PARK CONVALESCENT CENTER

NPI:
1427131556

OSHPD Facility Number:
206190221

Fiscal Period:
JULY 1, 2011 THROUGH JUNE 30, 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 5)	(Adj 5)	(Adj 5)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)		
	GENERAL SERVICES										
005	Plant Operations and Maintenance	775									
010	Housekeeping	32	32								
060	Laundry and Linen	230	230	230							
065	Dietary	738	738	738							
155	Social Services	151	151	151							
160	Activities	41	41	41							
165	Administration	949	949	949							
166	Medical Records	327	327	327							
170	Inservice Education - Nursing	382	382	382							
	ANCILLARY SERVICES										
075	Patient Supplies	46	46	46						20,429	20,429
077	Specialized Support Surfaces									2,918	2,918
080	Physical Therapy	492	492	492						320,968	320,968
081	Respiratory Therapy									0	0
082	Occupational Therapy									245,776	245,776
083	Speech Pathology									80,701	80,701
085	Pharmacy	207	207	207						146,590	146,590
090	Laboratory									12,677	12,677
095	Home Health Services									0	0
100	Other Ancillary Services									13,960	13,960
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	9,247	9,247	9,247	325,620	97,686	2,355,737	2,355,737	2,355,737	3,401,820	3,401,820
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									325	325
145	Other Nonreimbursable	90	90	90						3,253	3,253
	TOTAL STATISTICS	13,707	12,932	12,900	325,620	97,686	2,355,737	2,355,737	2,355,737	4,249,416	4,249,416
	TOTAL DIRECT SALARIES COSTS - SCH. 2						\$ 46,140	\$ 71,913			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.019586227	0.030526752			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		\$ 76,686	\$ 136,194	\$ 74,227	\$ 247,799	\$ 2,490	\$ 676	\$ 69,335	\$ 15,647	\$ 67,591
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		5.92994123	10.55765567	0.22795635	2.53668741	0.00105684	0.00028696	0.02943251	0.00368209	0.01590605
	TOTAL INDIRECT OTHER COSTS - SCH. 4		\$ 178,870	\$ 24,783	\$ 25,628	\$ 157,311	\$ 2,379	\$ 1,975	\$ 6,018	\$ 14,949	\$ 9,236
	UNIT COST MULTIPLIER (INDIRECT OTHER)		13.83158058	1.92113260	0.07870562	1.61036896	0.00100973	0.00083832	0.00255442	0.00351797	0.00217351
	TOTAL CAPITAL COSTS - SCH. 5	\$ 50,298	\$ 2,844	\$ 124	\$ 897	\$ 2,878	\$ 589	\$ 160	\$ 1,489	\$ 3,700	\$ 1,275
	UNIT COST MULTIPLIER (CAPITAL COSTS)	3.66951193	0.21990966	0.00964818	0.00275409	0.02945676	0.00024993	0.00006786	0.00063226	0.00087076	0.00030004

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
VIEW PARK CONVALESCENT CENTER

Fiscal Period:
JULY 1, 2011 THROUGH JUNE 30, 2012

NPI:
1427131556

OSHPD Facility Number:
206190221

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	\$ 97,694	\$ (35,000)	\$ 62,694	(Sch 3)
005	.20-.39	Fringe Benefits	6200	13,992	0	13,992	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	178,870	0	178,870	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 290,556	\$ (35,000)	\$ 255,556	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 111,188	\$ 0	\$ 111,188	(Sch 3)
010	.20-.39	Fringe Benefits	6300	24,816	0	24,816	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	24,340	0	24,340	(Sch 4)
010		Housekeeping - Total	6300	\$ 160,344	\$ 0	\$ 160,344	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	3,125	0	3,125	(Sch 5)
025		Depreciation: Equipment	7140	6,400	0	6,400	(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	15,645	0	15,645	(Sch 5)
045		Property Insurance	7400	7,610	0	7,610	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500	25,128	0	25,128	(Sch 5)
055		Interest - Other	7600		0	0	(Sch 6)
057		Subtotal 005 - 055		\$ 508,808	\$ (35,000)	\$ 473,808	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 57,583	\$ 0	\$ 57,583	(Sch 3)
060	.20-.39	Fringe Benefits	6400	12,852	0	12,852	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	22,005	0	22,005	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 92,440	\$ 0	\$ 92,440	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 202,651	\$ (10,014)	\$ 192,637	(Sch 3)
065	.20-.39	Fringe Benefits	6500	42,994	0	42,994	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	145,685	0	145,685	(Sch 4)
065		Dietary - Total	6500	\$ 391,330	\$ (10,014)	\$ 381,316	
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	18,767	0	18,767	(Sch 4)
075		Patient Supplies - Total	8100	\$ 18,767	\$ 0	\$ 18,767	
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	2,918	0	2,918	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 2,918	\$ 0	\$ 2,918	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:

VIEW PARK CONVALESCENT CENTER

Fiscal Period:

JULY 1, 2011 THROUGH JUNE 30, 2012

NPI:

1427131556

OSHPD Facility Number:

206190221

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
080	.20-.39	Fringe Benefits	8200		0	0
080	.79	Agency Staff	8200	303,187	0	303,187
080	.40-.99	Other - Nonlabor	8200		0	0
080		Physical Therapy - Total	8200	\$ 303,187	\$ 0	\$ 303,187
081		Respiratory Therapy				
081	.01-.19	Salaries and Wages	8220	\$	\$ 0	\$ 0
081	.20-.39	Fringe Benefits	8220		0	0
081	.79	Agency Staff	8220		0	0
081	.40-.99	Other - Nonlabor	8220		0	0
081		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0
082		Occupational Therapy				
082	.01-.19	Salaries and Wages	8250	\$	\$ 0	\$ 0
082	.20-.39	Fringe Benefits	8250		0	0
082	.79	Agency Staff	8250	245,776	0	245,776
082	.40-.99	Other - Nonlabor	8250		0	0
082		Occupational Therapy - Total	8250	\$ 245,776	\$ 0	\$ 245,776
083		Speech Pathology				
083	.01-.19	Salaries and Wages	8280	\$	\$ 0	\$ 0
083	.20-.39	Fringe Benefits	8280		0	0
083	.79	Agency Staff	8280	80,701	0	80,701
083	.40-.99	Other - Nonlabor	8280		0	0
083		Speech Pathology - Total	8280	\$ 80,701	\$ 0	\$ 80,701
085		Pharmacy				
085	.01-.19	Salaries and Wages	8300	\$	\$ 0	\$ 0
085	.20-.39	Fringe Benefits	8300		0	0
085	.79	Agency Staff	8300		0	0
085	.40-.99	Other - Nonlabor	8300	139,109	0	139,109
085		Pharmacy - Total	8300	\$ 139,109	\$ 0	\$ 139,109
090		Laboratory				
090	.01-.19	Salaries and Wages	8400	\$	\$ 0	\$ 0
090	.20-.39	Fringe Benefits	8400		0	0
090	.79	Agency Staff	8400		0	0
090	.40-.99	Other - Nonlabor	8400	12,677	0	12,677
090		Laboratory - Total	8400	\$ 12,677	\$ 0	\$ 12,677
095		Home Health Services				
095	.01-.19	Salaries and Wages	8800	\$	\$ 0	\$ 0
095	.20-.39	Fringe Benefits	8800		0	0
095	.79	Agency Staff	8800		0	0
095	.40-.99	Other - Nonlabor	8800		0	0
095		Home Health Services - Total	8800	\$ 0	\$ 0	\$ 0
100		Other Ancillary Services				
100	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0
100	.20-.39	Fringe Benefits	8900		0	0
100	.79	Agency Staff	8900		0	0
100	.40-.99	Other - Nonlabor	8900	13,960	0	13,960
100		Other Ancillary Services - Total	8900	\$ 13,960	\$ 0	\$ 13,960

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
VIEW PARK CONVALESCENT CENTER

Fiscal Period:
JULY 1, 2011 THROUGH JUNE 30, 2012

NPI:
1427131556

OSHPD Facility Number:
206190221

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		\$ 817,095	\$ 0	\$ 817,095	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,874,346	\$ (33,079)	\$ 1,841,267	(Sch 2)
105	.20-.39	Fringe Benefits	6110	410,944	0	410,944	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	103,526	0	103,526	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,388,816	\$ (33,079)	\$ 2,355,737	
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:
VIEW PARK CONVALESCENT CENTER

Fiscal Period:
JULY 1, 2011 THROUGH JUNE 30, 2012

NPI:
1427131556

OSHPD Facility Number:
206190221

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)
		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		325	325	(Sch 4)
140		Beauty and Barber - Total	8900	\$ 325	\$ 0	\$ 325	
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		\$ 2,389,141	\$ (33,079)	\$ 2,356,062	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	\$ 37,721	\$ 0	\$ 37,721	(Sch 2)
155	.20-.39	Fringe Benefits	6600	8,419	0	8,419	(Sch 2)
155	.49	Agency Staff	6600		0	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600		0	0	(Sch 4)
155		Social Services - Total	6600	\$ 46,140	\$ 0	\$ 46,140	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
VIEW PARK CONVALESCENT CENTER

Fiscal Period:
JULY 1, 2011 THROUGH JUNE 30, 2012

NPI:
1427131556

OSHPD Facility Number:
206190221

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	\$ 58,792	\$ 0	\$ 58,792	(Sch 2)
160	.20-.39	Fringe Benefits	6700	13,121	0	13,121	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	1,329	0	1,329	(Sch 4)
160		Activities - Total	6700	\$ 73,242	\$ 0	\$ 73,242	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 278,315	\$ (61,601)	\$ 216,714	(Sch 6)
165	.20-.39	Fringe Benefits	6900	48,367	0	48,367	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	351,592	91,383	442,975	(Sch 6)
165		Administration - Total	6900	\$ 678,274	\$ 29,782	\$ 708,056	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 50,851	\$ 0	\$ 50,851	(Sch 3)
166	.20-.39	Fringe Benefits	6900	11,349	0	11,349	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	4,085	0	4,085	(Sch 4)
166		Medical Records - Total	6900	\$ 66,285	\$ 0	\$ 66,285	
167		CDPH Licensing Fees	6900	\$ 26,023	\$ 0	\$ 26,023	(Sch 6)
168		Professional Liability Insurance	6900	\$ 78,275	\$ (3,432)	\$ 74,843	(Sch 6)
169		Quality Assurance Fees	6900	\$ 475,342	\$ 0	\$ 475,342	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 51,535	\$ 0	\$ 51,535	(Sch 3)
170	.20-.39	Fringe Benefits	6800	11,502	0	11,502	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800		0	0	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 63,037	\$ 0	\$ 63,037	
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		\$ 1,506,618	\$ 26,350	\$ 1,532,968	
200		Total		\$ 5,705,432	\$ (51,743)	\$ 5,653,689	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 52,132	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name:
VIEW PARK CONVALESCENT CENTER

NPI:
1427131556

OSHPD Facility Number:
206190221

Fiscal Period:
JULY 1, 2011 THROUGH JUNE 30, 2012

Line No.	Sub No.	Description	TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
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	(33,079)			(33,079)				
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							
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							

Provider Name:
VIEW PARK CONVALESCENT CENTER

NPI:
1427131556

OSHPD Facility Number:
206190221

Fiscal Period:
JULY 1, 2011 THROUGH JUNE 30, 2012

Line No.	Sub No.	Description	TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
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	(61,601)			(61,601)				
165	2	Administration - Fringe Benefits	0							
165	3	Administration - Agency Staff	0							
165	4	Administration - Other - Nonlabor	91,383	1,855		89,528				
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	(3,432)	(1,855)	(1,577)					
169	4	Quality Assurance Fees	0							
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							

Provider Name							Fiscal Period		NPI		Adjustments
VIEW PARK CONVALESCENT CENTER							JULY 1, 2011 THROUGH JUNE 30, 2012		1427131556		9
Report References							Explanation of Audit Adjustments		As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>MEMORANDUM ADJUSTMENT</u>											
1	Not Reported			8	210		Total Group Health Insurance To identify Group Health Insurance in the audit for informational purpose only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304		\$0	\$52,132	\$52,132

Provider Name							Fiscal Period		NPI		Adjustments
VIEW PARK CONVALESCENT CENTER							JULY 1, 2011 THROUGH JUNE 30, 2012		1427131556		9
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>RECLASSIFICATION OF REPORTED COSTS</u>											
2	10.5	168	4	8A-1	168	4	Professional Liability Insurance	\$78,275	(\$1,855)	\$76,420 *	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	351,592	1,855	353,447 *	
To reclassify all other insurance expenses from the Professional Liability Insurance cost center to Administration cost center. 42 CFR 413.24 / CMS Pub. 15-1, Sections 2304 and 2162 CCR, Title 22, Sections 52000(b), 52501 and 52507											

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		NPI		Adjustments
VIEW PARK CONVALESCENT CENTER							JULY 1, 2011 THROUGH JUNE 30, 2012		1427131556		9
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>ADJUSTMENT TO REPORTED COSTS</u>											
3	10.5	168	4	8A-1	168	4	Professional Liability Insurance To adjust the liability insurance expenses to agree with the provider's liability insurance policies. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	\$76,420	(\$1,577)	\$74,843
4	10.5	005	1	8A-1	005	1	Plant Operations and Maintenance - Salaries and Wages		\$97,694	(\$35,000)	\$62,694
	10.5	065	1	8A-1	065	1	Dietary - Salaries and Wages		202,651	(10,014)	192,637
	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages		1,874,346	(33,079)	1,841,267
	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages		278,315	(61,601)	216,714
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To adjust the reported home office costs to agree with the Longwood Management Corporation Home Office Audit Report for fiscal period ended February 29, 2012 and February 28, 2013 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304	*	353,447	89,528	442,975

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	NPI	Adjustments	
VIEW PARK CONVALESCENT CENTER							JULY 1, 2011 THROUGH JUNE 30, 2012	1427131556	9	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>ADJUSTMENT TO REPORTED STATISTICS</u>										
5	10.7	160	1,2,3	7	160		Activities (Square Feet)	0	41	41
	10.7	166	1,2,3	7	166		Medical Records	0	327	327
	10.7	170	1,2,3	7	170		Inservice Education - Nursing	0	382	382
	10.7	175	1	7	N/A		Total - Square Feet	12,957	750	13,707
	10.7	175	2	7	N/A		Total - Square Feet	12,182	750	12,932
	10.7	175	3	7	N/A		Total - Square Feet	12,150	750	12,900
							To adjust the square footage statistics to agree with the provider's records in order to properly allocate indirect costs. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306			

Provider Name							Fiscal Period	NPI	Adjustments	
VIEW PARK CONVALESCENT CENTER							JULY 1, 2011 THROUGH JUNE 30, 2012	1427131556	9	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Cost Report			Audit Report						
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>ADJUSTMENTS TO REPORTED PATIENT DAYS</u>										
6	11(2)	105	1	1	12		Total Patient Days - Skilled Nursing Care To adjust total patient days to agree with the provider's patient census reports. 42 CFR 413.20, 413.24 and 413.50 CMS Pub. 15-1, Sections 2205, 2300 and 2304	33,205	207	33,412
7	4.1	5	2	1	15		Medi-Cal Days - Skilled Nursing Care To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: July 01, 2011 through June 30, 2012 Payment Period: July 01, 2011 through October 15, 2013 Report Date: October 22, 2013 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64 and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404 and 2408 CCR, Title 22, Section 51511	26,319	(99)	26,220
8	Not Reported			1	16		Medi-Cal Managed Care Days - Skilled Nursing Care To include Medi-Cal Managed Care days to agree with the provider's patient census records. 42 CFR 413.20 and 413.50 CMS Pub. 15-1, Sections 2205 and 2304	0	187	187

Provider Name							Fiscal Period			NPI		Adjustments
VIEW PARK CONVALESCENT CENTER							JULY 1, 2011 THROUGH JUNE 30, 2012			1427131556		9
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted		
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
<u>ADJUSTMENT TO OTHER MATTERS</u>												
9	Not Reported			1	14		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	\$0	\$8,812	\$8,812		