APPEAL RECOMPUTATION
OF THE
AUDIT REPORT

VIENNA CONVALESCENT HOSPITAL
LODI, CALIFORNIA
PROVIDER NUMBER: ZZR05481F

FISCAL PERIOD ENDED
MAY 31, 2007

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

Section Chief: Steven Gary
Audit Supervisor: Delia Valencia
Auditor: David Pereira

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

TOBY DOUGLAS
DIRECTOR

EDMUND G. BROWN JR.
GOVERNOR

November 30, 2011

Corey Wright, Administrator
Vienna Convalescent Hospital
800 South Ham Lane
Lodi, CA 95240

In the Matter of:

PROVIDER: VIENNA CONVALESCENT HOSPITAL
PROVIDER NO. ZZR05481F
FISCAL PERIOD ENDED MAY 31, 2007
CASE NO. NF10-0507-388A-PW

Enclosed is the final cost per day in accordance with Office of Administrative Appeal's Report of Findings dated September 14, 2011, the cost per patient day in the above matter has been revised as follows:

SUMMARY OF REVISION

SKILLED NURSING FACILITY		
Audited Cost Per Day	$	133.93
Revision		0.00
Revised Cost Per Day	$	133.93

Enclosed are the revised schedules of audited costs per day. If you have any questions in regard to this revision, please contact David Pereira of my staff at (916) 324-0318.

Original Signed By

Steven Gary, Chief
Audits Section-Sacramento
Financial Audits Branch

Enclosure

Audits & Investigations/Audits-Sacramento, MS 2106, P.O. Box 997413, Sacramento, CA, 95899-7413
(916) 650-6994 / (916) 650-6990 fax
Internet Address: www.dhcs.ca.gov

cc: Audit Review and Analysis Section
Department of Health Care Services
M.S. 2109
P.O. Box 997413
Sacramento, CA 95899-7413

Long Term Care System Development Unit
Department of Health Care Services
M.S. 4612
P.O. Box 997417
Sacramento, CA 95899-7417

Michael E. Lesnick
Axiom Healthcare Group
18135 Santa Lauretta Circle
Fountain Valley, CA 92708

STATE OF CALIFORNIA

SCHEDULE 1

SUMMARY OF REVISED FACILITY COST PER PATIENT DAY

Provider Name:
VIENNA CONVALESCENT HOSPITAL

Fiscal Period:
JUNE 1, 2006 THROUGH MAY 31, 2007

Provider Number:
ZZR05481F

OSHPD Facility No.:
206391070

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)	$ 3,725,037	$ 3,725,037	$ 73.39
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	$ 1,002,960	$ 1,002,960	$ 19.76
3	Cost of Direct and Indirect NonLabor - Other (Sch. 4, Ln. 105)	$ 981,088	$ 1,005,342	$ 19.81
4	Cost of Capital Related (Sch. 5, Ln. 105)	$ 106,792	$ 82,538	$ 1.63
5	Property Taxes (Sch. 5, Ln. 105)	$ 29,939	$ 29,939	$ 0.59
6	DHS Licensing Fees (Sch. 6, Ln. 105)	$ 29,255	$ 29,255	$ 0.58
7	Liability Insurance (Sch. 6, Ln. 105)	$ 117,668	$ 117,668	$ 2.32
8	Caregiver Training (Sch. 6, Ln. 105)	$ 0	$ 0	$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	$ 304,683	$ 304,683	$ 6.00
10	Cost of Administration (Sch. 6, Ln. 105)	$ 500,174	$ 500,174	$ 9.85
11	Cost of Routine Service/Revised Total Costs	$ 6,797,596	$ 6,797,596	$ 133.93
12	Total Patient Days (Rev)	50,756	50,756	
13	Cost Per Patient Day (Cost Divided by Days)	$ 133.93	$ 133.93	
14	Overpayments (Rev)	$ 0	$ 0	
15	Total Licensed Nursing Facility Beds - Level B (Rev)	150	150	
	INTERMEDIATE CARE			
16	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
17	Total Patient Days (Rev)		0	
18	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
19	Overpayments (Rev)	$	$ 0	
	MENTALLY DISORDERED			
20	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
21	Total Patient Days (Rev)		0	
22	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
23	Overpayments (Rev)	$	$ 0	
	DEVELOPMENTALLY DISABLED			
24	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
25	Total Patient Days (Rev)		0	
26	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
27	Overpayments (Rev)	$	$ 0	
	ADULT SUBACUTE			
28	Cost of Direct Care - Labor (Adult Subacute Sch. 1, Ln. 25)	$ N/A	$ 0	$ 0.00
29	Cost of Indirect Care - Labor (Adult Subacute Sch. 1, Ln. 26)	$ N/A	$ 0	$ 0.00
30	Cost of Direct and Indirect NonLabor - Other (Adult SA Sch. 1, Ln. 27)	$ N/A	$ 0	$ 0.00
31	Cost of Capital Related (Adult Subacute Sch. 1, Ln. 28)	$ N/A	$ 0	$ 0.00
32	Property Taxes (Adult Subacute Sch. 1, Ln. 29)	$ N/A	$ 0	$ 0.00
33	DHS Licensing Fees (Adult Subacute Sch. 1, Ln. 30)	$ N/A	$ 0	$ 0.00
34	Liability Insurance (Adult Subacute Sch. 1, Ln. 31)	$ N/A	$ 0	$ 0.00
35	Caregiver Training (Adult Subacute Sch. 1, Ln. 32)	$ N/A	$ 0	$ 0.00
36	Quality Assurance Fees (Adult Subacute Sch. 1, Ln. 33)	$ N/A	$ 0	$ 0.00
37	Cost of Administration (Adult Subacute Sch., Ln. 34)	$ N/A	$ 0	$ 0.00
38	Total Cost of Subacute Service (Adult Subacute Sch. 1, Ln. 35)	$ 0	$ 0	$ 0.00
39	Total Patient Days (Adult Subacute Sch. 1, Ln. 36)	0	0	
40	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
41	Overpayments (Adult Subacute Sch. 1, Ln. 38 + Ln. 39)	$ 0	$ 0	

STATE OF CALIFORNIA

SCHEDULE 1

SUMMARY OF REVISED FACILITY COST PER PATIENT DAY

Provider Name:
VIENNA CONVALESCENT HOSPITAL

Fiscal Period:
JUNE 1, 2006 THROUGH MAY 31, 2007

Provider Number:
ZZR05481F

OSHPD Facility No.:
206391070

Line No.	PROGRAM DESCRIPTION	AS AUDITED	AS REVISED	REVISED COST PER PATIENT DAY
	PEDIATRIC SUBACUTE			
42	Cost of Routine Service (Ped-SA, Sch. 1, Ln 3)	$ 0	$ 0	
43	Cost of Ancillary Service (Ped-SA, Sch. 1, Ln. 1 + Ln. 2)	$ 0	$ 0	
44	Total Cost of Pediatric Subacute Service (Ln. 42 + Ln. 43)	$ 0	$ 0	
45	Total Patient Days (Ped-SA, Sch. 1, Ln. 5)	0	0	
46	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
47	Overpayments (Ped-SA, Sch. 1, Ln. 7 + Ln. 8)	$ 0	$ 0	
	HOSPICE INPATIENT CARE			
48	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
49	Total Patient Days (Rev)		0	
50	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
51	Overpayments (Rev)	$	$ 0	
	OTHER ROUTINE SERVICES			
52	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
53	Total Patient Days (Rev)		0	
54	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
55	Overpayments (Rev)	$	$ 0	

ALLOCATION OF GENERAL SERVICES - LABOR
(DIRECT CARE)

Provider Name:
VIENNA CONVALESCENT HOSPITAL

Fiscal Period:
JUNE 1, 2006 THROUGH MAY 31, 2007

Provider Number:
ZZR05481F

OSHPD Facility No.:
206391070

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs 155	Activities 160	Total	
	GENERAL SERVICES					
5.00	Plant Operations and Maintenance					
10.00	Housekeeping					
60.00	Laundry and Linen					
65.00	Dietary					
155.00	Social Services (Salaries, Fringe Benefits, & Agency Labor)	$ 62,041	$ 62,041			
160.00	Activities (Salaries, Fringe Benefits, & Agency Labor)	97,861		$ 97,861		
165.00	Administration					
165.00	Medical Records					
170.00	Inservice Education - Nursing					
	ANCILLARY SERVICES					
75.00	Patient Supplies	22,573	0	0	$ 22,573	
77.00	Specialized Support Surfaces	N/A	0	0	0	
80.00	Physical Therapy	139,307	0	0	139,307	
81.00	Respiratory Therapy	0	0	0	0	
82.00	Occupational Therapy	103,574	0	0	103,574	
83.00	Speech Pathology	4,282	0	0	4,282	
85.00	Pharmacy	81,949	0	0	81,949	
90.00	Laboratory	6,704	0	0	6,704	
95.00	Home Health Services	0	0	0	0	
100.00	Other Ancillary Services	13,167	0	0	13,167	
100.06	Subacute Ancillary Services	0	0	0	0	
100.12	Subacute Pediatrics Ancillary Services	0	0	0	0	
	ROUTINE SERVICES					
105.00	Skilled Nursing Care	3,565,135	62,041	97,861	3,725,037	*
110.00	Intermediate Care	0	0	0	0	*
115.00	Mentally Disordered	0	0	0	0	*
120.00	Developmentally Disabled	0	0	0	0	*
125.00	Subacute Care	0	0	0	0	*
126.00	Subacute Care - Pediatrics	0	0	0	0	*
130.00	Hospice Inpatient Care	0	0	0	0	*
135.00	Other Routine Services	0	0	0	0	*
	NONREIMBURSABLE					
136.00	Residential Care	0	0	0	0	
140.00	Beauty and Barber	31,664	0	0	31,664	
145.00	Other Nonreimbursable	0	0	0	0	
	TOTAL	$ 4,128,257	$ 62,041	$ 97,861	$ 4,128,257	

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES - LABOR
(INDIRECT CARE)

Provider Name: VIENNA CONVALESCENT HOSPITAL
Provider Number: ZZR05481F
OSHPD Facility Number: 206391070
Fiscal Period: JUNE 1, 2006 THROUGH MAY 31, 2007

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	In-serv. Ed 170	Accumulated Costs	Admin 165	Medical Records 165	Total	
	GENERAL SERVICES													
5.00	Plant Operations and Maintenance	$ 63,069	$ 63,069											
10.00	Housekeeping	239,510	0	$ 239,510										
60.00	Laundry and Linen	190,419	2,629	9,985	$ 203,033									
65.00	Dietary	394,883	4,739	17,996	0	$ 417,618								
155.00	Social Services	N/A	8,893	33,771	0	0	$ 42,663							
160.00	Activities	N/A	0	0	0	0	0	$ -						
165.00	Administration	N/A	5,176	19,656	0	0	0	0		$ 24,832	$ 24,832			
165.00	Medical Records	70,783	0	0	0	0	0	0		70,783		$ 70,783		
170.00	Inservice Education - Nursing	60,431	0	0	0	0	0	0	$ 60,431					
	ANCILLARY SERVICES													
75.00	Patient Supplies		281	1,067	0	0	0	0	0	1,349	103	295	$ 1,747	
77.00	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0	
80.00	Physical Therapy		775	2,944	0	0	0	0	0	3,719	596	1,699	6,014	
81.00	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0	
82.00	Occupational Therapy		0	0	0	0	0	0	0	0	418	1,192	1,610	
83.00	Speech Pathology		0	0	0	0	0	0	0	0	17	49	67	
85.00	Pharmacy		429	1,628	0	0	0	0	0	2,057	349	996	3,402	
90.00	Laboratory		0	0	0	0	0	0	0	0	27	77	104	
95.00	Home Health Services		0	0	0	0	0	0	0	0	0	0	0	
100.00	Other Ancillary Services		0	0	0	0	0	0	0	0	53	151	205	
100.06	Subacute Ancillary Services		0	0	0	0	0	0	0	0	0	0	0	
100.12	Subacute Pediatrics Ancillary Services		0	0	0	0	0	0	0	0	0	0	0	
	ROUTINE SERVICES													
105.00	Skilled Nursing Care		39,645	150,555	203,033	417,618	42,663	0	60,431	913,944	23,118	65,897	1,002,960	*
110.00	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0	*
115.00	Mentally Disordered		0	0	0	0	0	0	0	0	0	0	0	*
120.00	Developmentally Disabled		0	0	0	0	0	0	0	0	0	0	0	*
125.00	Subacute Care		0	0	0	0	0	0	0	0	0	0	0	*
126.00	Subacute Care - Pediatrics		0	0	0	0	0	0	0	0	0	0	0	*
130.00	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0	*
135.00	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0	*
	NONREIMBURSABLE													
136.00	Residential Care		0	0	0	0	0	0	0	0	0	0	0	
140.00	Beauty and Barber		503	1,908	0	0	0	0	0	2,411	150	427	2,988	
145.00	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0	
	TOTAL	$ 1,019,095	$ 63,069	$ 239,510	$ 203,033	$ 417,618	$ 42,663	$ -	$ 60,431	$ 923,480	$ 24,832	$ 70,783	$ 1,019,095	

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES - OTHER NONLABOR
(DIRECT AND INDIRECT CARE)

Provider Name: VIENNA CONVALESCENT HOSPITAL
Provider Number: ZZR05481F
OSHPD Facility Number: 206391070
Fiscal Period: JUNE 1, 2006 THROUGH MAY 31, 2007

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	In-serv. Ed 170	Accumulated Costs	Admin 165	Medical Records 165	Total	
	GENERAL SERVICES													
5.00	Plant Operations and Maintenance	$ 220,280	$ 220,280											
10.00	Housekeeping	41,691	0	$ 41,691										
60.00	Laundry and Linen	17,708	9,183	1,738	$ 28,629									
65.00	Dietary	407,236	16,551	3,133	0	$ 426,920								
155.00	Social Services	610	31,059	5,878	0	0	$ 37,548							
160.00	Activities	19,615	0	0	0	0	0	$ 19,615						
165.00	Administration	N/A	18,078	3,422	0	0	0	0		$ 21,500	$ 21,500			
165.00	Medical Records	0	0	0	0	0	0	0		0		$ -		
170.00	Inservice Education - Nursing	6,024	0	0	0	0	0	0	$ 6,024					
	ANCILLARY SERVICES													
75.00	Patient Supplies	0	982	186	0	0	0	0	0	1,168	89	0	$ 1,257	
77.00	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0	
80.00	Physical Therapy	0	2,707	512	0	0	0	0	0	3,220	516	0	3,736	
81.00	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0	
82.00	Occupational Therapy	0	0	0	0	0	0	0	0	0	362	0	362	
83.00	Speech Pathology	0	0	0	0	0	0	0	0	0	15	0	15	
85.00	Pharmacy	0	1,497	283	0	0	0	0	0	1,781	303	0	2,083	
90.00	Laboratory	0	0	0	0	0	0	0	0	0	23	0	23	
95.00	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0	
100.00	Other Ancillary Services	0	0	0	0	0	0	0	0	0	46	0	46	
100.06	Subacute Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0	
100.12	Subacute Pediatrics Ancillary Services		0	0	0	0	0	0	0	0	0	0	0	
	ROUTINE SERVICES													
105.00	Skilled Nursing Care	301,918	138,467	26,207	28,629	426,920	37,548	19,615	6,024	985,327	20,016	0	1,005,342	*
110.00	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0	*
115.00	Mentally Disordered		0	0	0	0	0	0	0	0	0	0	0	*
120.00	Developmentally Disabled		0	0	0	0	0	0	0	0	0	0	0	*
125.00	Subacute Care	0	0	0	0	0	0	0	0	0	0	0	0	*
126.00	Subacute Care - Pediatrics		0	0	0	0	0	0	0	0	0	0	0	*
130.00	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0	*
135.00	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0	*
	NONREIMBURSABLE													
136.00	Residential Care		0	0	0	0	0	0	0	0	0	0	0	
140.00	Beauty and Barber		1,755	332	0	0	0	0	0	2,087	130	0	2,217	
145.00	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0	
	TOTAL	$ 1,015,082	$ 220,280	$ 41,691	$ 28,629	$ 426,920	$ 37,548	$ 19,615	$ 6,024	$ 993,582	$ 21,500	$ -	$ 1,015,082	

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
VIENNA CONVALESCENT HOSPITAL

Fiscal Period:
JUNE 1, 2006 THROUGH MAY 31, 2007

Provider Number:
ZZR05481F

OSHPD Facility Number:
206391070

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital Various	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Srvs 155	Activities 160
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	$ 85,725	73%							
	Property Tax (line 40)	31,095	27%	$ 116,820						
5.00	Plant Operations and Maintenance			0	$ -					
10.00	Housekeeping			0	0	$ -				
60.00	Laundry and Linen			4,870	0	0	$ 4,870			
65.00	Dietary			8,777	0	0	0	$ 8,777		
155.00	Social Services			16,471	0	0	0	0	$ 16,471	
160.00	Activities			0	0	0	0	0	0	$ -
165.00	Administration			9,587	0	0	0	0	0	0
165.00	Medical Records			0	0	0	0	0	0	0
170.00	Inservice Education - Nursing			0	0	0	0	0	0	0
	ANCILLARY SERVICES									
75.00	Patient Supplies			521	0	0	0	0	0	0
77.00	Specialized Support Surfaces			0	0	0	0	0	0	0
80.00	Physical Therapy			1,436	0	0	0	0	0	0
81.00	Respiratory Therapy			0	0	0	0	0	0	0
82.00	Occupational Therapy			0	0	0	0	0	0	0
83.00	Speech Pathology			0	0	0	0	0	0	0
85.00	Pharmacy			794	0	0	0	0	0	0
90.00	Laboratory			0	0	0	0	0	0	0
95.00	Home Health Services			0	0	0	0	0	0	0
100.00	Other Ancillary Services			0	0	0	0	0	0	0
100.06	Subacute Ancillary Services			0	0	0	0	0	0	0
100.12	Subacute Pediatrics Ancillary Services			0	0	0	0	0	0	0
	ROUTINE SERVICES									
105.00	Skilled Nursing Care			73,433	0	0	4,870	8,777	16,471	0
110.00	Intermediate Care			0	0	0	0	0	0	0
115.00	Mentally Disordered			0	0	0	0	0	0	0
120.00	Developmentally Disabled			0	0	0	0	0	0	0
125.00	Subacute Care			0	0	0	0	0	0	0
126.00	Subacute Care - Pediatrics			0	0	0	0	0	0	0
130.00	Hospice Inpatient Care			0	0	0	0	0	0	0
135.00	Other Routine Services			0	0	0	0	0	0	0
	NONREIMBURSABLE									
136.00	Residential Care			0	0	0	0	0	0	0
140.00	Beauty and Barber			931	0	0	0	0	0	0
145.00	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	$ 116,820	100%	$ 116,820	$ -	$ -	$ 4,870	$ 8,777	$ 16,471	$ -

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
VIENNA CONVALESCENT HOSPITAL

Fiscal Period:
JUNE 1, 2006 THROUGH MAY 31, 2007

Provider Number:
ZZR05481F

OSHPD Facility Number:
206391070

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	In-serv. Ed 170	Accumulated Costs	Admin 165	Medical Records 165	Total	Capital Related 73% Of Total	Property Tax 27% Of Total	
	GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	$ 85,725	73%								
	Property Tax (line 40)	31,095	27%								
5.00	Plant Operations and Maintenance										
10.00	Housekeeping										
60.00	Laundry and Linen										
65.00	Dietary										
155.00	Social Services										
160.00	Activities										
165.00	Administration				$ 9,587	$ 9,587					
165.00	Medical Records				0		$ -				
170.00	Inservice Education - Nursing			$ -							
	ANCILLARY SERVICES										
75.00	Patient Supplies			0	521	40	0	$ 561	$ 411	$ 149	
77.00	Specialized Support Surfaces			0	0	0	0	0	0	0	
80.00	Physical Therapy			0	1,436	230	0	1,666	1,222	443	
81.00	Respiratory Therapy			0	0	0	0	0	0	0	
82.00	Occupational Therapy			0	0	161	0	161	118	43	
83.00	Speech Pathology			0	0	7	0	7	5	2	
85.00	Pharmacy			0	794	135	0	929	682	247	
90.00	Laboratory			0	0	10	0	10	8	3	
95.00	Home Health Services			0	0	0	0	0	0	0	
100.00	Other Ancillary Services			0	0	21	0	21	15	5	
100.06	Subacute Ancillary Services			0	0	0	0	0	0	0	
100.12	Subacute Pediatrics Ancillary Services			0	0	0	0	0	0	0	
	ROUTINE SERVICES										
105.00	Skilled Nursing Care			0	103,551	8,926	0	112,477	82,538	29,939	*
110.00	Intermediate Care			0	0	0	0	0	0	0	*
115.00	Mentally Disordered			0	0	0	0	0	0	0	*
120.00	Developmentally Disabled			0	0	0	0	0	0	0	*
125.00	Subacute Care			0	0	0	0	0	0	0	*
126.00	Subacute Care - Pediatrics			0	0	0	0	0	0	0	*
130.00	Hospice Inpatient Care			0	0	0	0	0	0	0	*
135.00	Other Routine Services			0	0	0	0	0	0	0	*
	NONREIMBURSABLE										
136.00	Residential Care			0	0	0	0	0	0	0	
140.00	Beauty and Barber			0	931	58	0	989	725	263	
145.00	Other Nonreimbursable			0	0	0	0	0	0	0	
	TOTAL	$ 116,820	100%	$ -	$ 107,233	$ 9,587	$ -	$ 116,820	$ 85,725	$ 31,095	

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name: VIENNA CONVALESCENT HOSPITAL
Provider Number: ZZR05481F
OSHPD Facility Number: 206391070
Fiscal Period: JUNE 1, 2006 THROUGH MAY 31, 2007

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. 53% of Total	DHS Licensing Fees 3% of Total	Liability Insurance 12% of Total	Caregiver Training 0% of Total	Quality Assur. Fees 32% of Total	
	GENERAL SERVICES														
45.00	Property Insurance	$ 10,475													
55.00	Interest-Other	0													
165.00	Administration (Salaries & Wages, Fringe Benefits,														
	and Other - Nonlabor - excludes lines 165.03 - 165.10)	526,784													
	Subtotal - Administration Costs	537,259	53%												
165.06	DHS Licensing Fees	31,424	3%												
165.07	Liability Insurance	126,393	12%												
165.08	Caregiver Training	0	0%												
165.10	Quality Assurance Fees	327,274	32%												
	Total	1,022,350	100%						$ 1,022,350						
	ANCILLARY SERVICES														
75.00	Patient Supplies			$ 22,573	$ 1,349	$ 1,168	$ 521	$ 25,610	4,255	$ 2,236	$ 131	$ 526	$ -	$ 1,362	
77.00	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0	
80.00	Physical Therapy			139,307	3,719	3,220	1,436	147,681	24,540	12,896	754	3,034	0	7,856	
81.00	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0	
82.00	Occupational Therapy			103,574	0	0	0	103,574	17,211	9,044	529	2,128	0	5,509	
83.00	Speech Pathology			4,282	0	0	0	4,282	712	374	22	88	0	228	
85.00	Pharmacy			81,949	2,057	1,781	794	86,581	14,387	7,560	442	1,779	0	4,606	
90.00	Laboratory			6,704	0	0	0	6,704	1,114	585	34	138	0	357	
95.00	Home Health Services			0	0	0	0	0	0	0	0	0	0	0	
100.00	Other Ancillary Services			13,167	0	0	0	13,167	2,188	1,150	67	270	0	700	
100.06	Subacute Ancillary Services			0	0	0	0	0	0	0	0	0	0	0	
100.12	Subacute Pediatrics Ancillary Services			0	0	0	0	0	0	0	0	0	0	0	
	ROUTINE SERVICES														
105.00	Skilled Nursing Care			3,725,037	913,944	985,327	103,551	5,727,860	951,780	500,174	29,255	117,668	0	304,683	*
110.00	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0	*
115.00	Mentally Disordered			0	0	0	0	0	0	0	0	0	0	0	*
120.00	Developmentally Disabled			0	0	0	0	0	0	0	0	0	0	0	*
125.00	Subacute Care			0	0	0	0	0	0	0	0	0	0	0	*
126.00	Subacute Care - Pediatrics			0	0	0	0	0	0	0	0	0	0	0	*
130.00	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0	*
135.00	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0	*
	NONREIMBURSABLE														
136.00	Residential Care			0	0	0	0	0	0	0	0	0	0	0	
140.00	Beauty and Barber			31,664	2,411	2,087	931	37,093	6,164	3,239	189	762	0	1,973	
145.00	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0	
	SUBTOTAL	$ 1,022,350		$ 4,128,257	$ 923,480	$ 993,582	$ 107,233	$ 6,152,552	$ 1,022,350						
	Total Administrative Costs							$ 1,022,350		$ 537,259	$ 31,424	$ 126,393	$ -	$ 327,274	
	Unit Cost Multiplier							0.16616683							
	Accumulated Administration Costs (Sch 2 thru 5)				$ 95,615	$ 21,500	$ 9,587	$ 126,702							
	TOTAL FACILITY COSTS							$ 7,301,604							

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name: VIENNA CONVALESCENT HOSPITAL
Provider Number: ZZR05481F
OSHPD Facility Number: 206391070
Fiscal Period: JUNE 1, 2006 THROUGH MAY 31, 2007

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	In-serv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL (ACCUM COST)
		(Rev)	(Rev)	(Rev)	(Rev)	(Rev)	(Rev)	(Rev)	(Rev)		
	GENERAL SERVICES										
5	Plant Operations and Maintenance										
10	Housekeeping										
60	Laundry and Linen	926	926	926							
65	Dietary	1,669	1,669	1,669							
155	Social Services	3,132	3,132	3,132							
160	Activities										
165	Administration	1,823	1,823	1,823							
165	Medical Records										
170	Inservice Education - Nursing										
	ANCILLARY SERVICES										
75	Patient Supplies	99	99	99						25,610	25,610
77	Specialized Support Surfaces									0	0
80	Physical Therapy	273	273	273						147,681	147,681
81	Respiratory Therapy									0	0
82	Occupational Therapy									103,574	103,574
83	Speech Pathology									4,282	4,282
85	Pharmacy	151	151	151						86,581	86,581
90	Laboratory									6,704	6,704
95	Home Health Services									0	0
100	Other Ancillary Services									13,167	13,167
100	Subacute Ancillary Services									0	0
100	Subacute Pediatrics Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	13,963	13,963	13,963	505,650	151,695	3,867,053	3,867,053	3,867,053	5,727,860	5,727,860
110	Intermediate Care						0	0	0	0	0
115	Mentally Disordered						0	0	0	0	0
120	Developmentally Disabled						0	0	0	0	0
125	Subacute Care						0	0	0	0	0
126	Subacute Care - Pediatrics						0	0	0	0	0
130	Hospice Inpatient Care						0	0	0	0	0
135	Other Routine Services						0	0	0	0	0
	NONREIMBURSABLE										
136	Residential Care									0	0
140	Beauty and Barber	177	177	177						37,093	37,093
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	22,213	22,213	22,213	505,650	151,695	3,867,053	3,867,053	3,867,053	6,152,552	6,152,552
	TOTAL DIRECT SALARIES COSTS - SCH. 2						$ 62,041	$ 97,861			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.016043483	0.025306351			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		$ 63,069	$ 239,510	$ 203,033	$ 417,618	$ 42,663	$ -	$ 60,431	$ 24,832	$ 70,783
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		2.83928330	10.78242471	0.40152814	2.75300854	0.01103248	0.00000000	0.01562715	0.00403611	0.01150466
	TOTAL INDIRECT OTHER COSTS - SCH. 4		$ 220,280	$ 41,691	$ 28,629	$ 426,920	$ 37,548	$ 19,615	$ 6,024	$ 21,500	$ -
	UNIT COST MULTIPLIER (INDIRECT OTHER)		9.91671544	1.87687390	0.05661795	2.81432810	0.00970960	0.00507234	0.00155778	0.00349444	0.00000000
	TOTAL CAPITAL COSTS - SCH. 5	$ 116,820	$ -	$ -	$ 4,870	$ 8,777	$ 16,471	$ -	$ -	$ 9,587	$ -
	UNIT COST MULTIPLIER (CAPITAL COSTS)	5.25908252	0.00000000	0.00000000	0.00963099	0.05786222	0.00425943	0.00000000	0.00000000	0.00155827	0.00000000

Provider Name	Fiscal Period	Provider Number	Revision
VIENNA CONVALESCENT HOSPITAL	JUNE 1, 2006 THROUGH MAY 31, 2007	ZZR05481F	1

Report References									
	Cost Report			Revised Report					
Rev. No.	MC530 Page or Exhibit	Line	Col.	Sch	Line	Explanation of Revision	As Audited	Increase (Decrease)	As Revised
1	Not Reported			8A-2	5.04	Plant Operations and Maintenance - Other - Nonlabor	$195,089	$25,191	$220,280
	10.1(4)	25.00	14	8A-2	25.00	Depreciation - Equipment	42,497	(25,191)	17,306
						APPEAL FINDINGS - ISSUE 1			