REPORT
ON THE
RATE SETTING AUDIT

OAKVIEW CONVALESCENT
TUJUNGA, CALIFORNIA
PROVIDER NUMBERS: LTC05360F / NPI 1265431738

FISCAL PERIOD ENDED
DECEMBER 31, 2008

Audits Section - Burbank
Financial Audits Branch
Audits and Investigations
California Department of Health Care Services

Section Chief: Daniel J. Giardinelli
Audit Supervisor: Gertrude Lake
Auditor: Jimmy Lee

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

DAVID MAXWELL-JOLLY
Director

ARNOLD SCHWARZENEGGER
Governor

June 28, 2010

Administrator
Oakview Convalescent
9166 Tujunga Canyon Boulevard
Tujunga, CA 91042

PROVIDER: OAKVIEW CONVALESCENT
PROVIDER NOS. LTC05360F / NPI 1265431738
FISCAL PERIOD ENDED DECEMBER 31, 2008

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 Paid Claims Summary Report, 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 Schedule

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 Rate Development Branch.

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
Office of Administrative Appeals and Hearings
1029 J Street, Suite 200
Sacramento, CA 95814-2825
(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 95899-7413

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 95814-5005
(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—Burbank at (818) 295-2620.

Original Signed By

Daniel J. Giardinelli, Chief
Audits Section—Burbank
Financial Audits Branch

Certified

STATE OF CALIFORNIA

SCHEDULE 1

SUMMARY OF AUDITED FACILITY COST PER PATIENT DAY

Provider Name:
OAKVIEW CONVALESCENT

Fiscal Period:
JANUARY 1, 2008 THROUGH DECEMBER 31, 2008

Provider Number:
LTC05360F

Provider NPI:
1265431738

OSHPD Facility No.:
206190572

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	$ 1,296,348	$ 77.95
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	$ N/A	$ 495,404	$ 29.79
3	Cost of Direct and Indirect NonLabor - Other (Sch. 4, Ln. 105)	$ N/A	$ 373,391	$ 22.45
4	Cost of Capital Related (Sch. 5, Ln. 105)	$ N/A	$ 4,442	$ 0.27
5	Property Taxes (Sch. 5, Ln. 105)	$ N/A	$ 0	$ 0.00
6	Facility License Fees (Sch. 6, Ln. 105)	$ N/A	$ 12,887	$ 0.77
7	Liability Insurance (Sch. 6, Ln. 105)	$ N/A	$ 36,731	$ 2.21
8	Caregiver Training (Sch. 6, Ln. 105)	$ N/A	$ 0	$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	$ N/A	$ 120,697	$ 7.26
10	Cost of Administration (Sch. 6, Ln. 105)	$ N/A	$ 166,294	$ 10.00
11	Cost of Routine Service/Audited Total Costs	$ 2,590,316	$ 2,506,193	$ 150.69
12	Total Patient Days (Adj)	16,631	16,631	
13	Cost Per Patient Day (Cost Divided by Days)	$ 155.75	$ 150.69	
14	Overpayments (Adj)	$ 0	$ 0	
	INTERMEDIATE CARE			
15	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$ 0	$ 0	
16	Total Patient Days (Adj)	0	0	
17	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
18	Overpayments (Adj)	$ 0	$ 0	
	MENTALLY DISORDERED			
19	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$ 0	$ 0	
20	Total Patient Days (Adj)	0	0	
21	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
22	Overpayments (Adj)	$ 0	$ 0	
	DEVELOPMENTALLY DISABLED			
23	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$ 0	$ 0	
24	Total Patient Days (Adj)	0	0	
25	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
26	Overpayments (Adj)	$ 0	$ 0	
	ADULT SUBACUTE			
27	Cost of Direct Care - Labor (Adult Subacute Sch. 1, Ln. 25)	$ N/A	$ 0	$ 0.00
28	Cost of Indirect Care - Labor (Adult Subacute Sch. 1, Ln. 26)	$ N/A	$ 0	$ 0.00
29	Cost of Direct and Indirect NonLabor - Other (Adult SA Sch. 1, Ln. 27)	$ N/A	$ 0	$ 0.00
30	Cost of Capital Related (Adult Subacute Sch. 1, Ln. 28)	$ N/A	$ 0	$ 0.00
31	Property Taxes (Adult Subacute Sch. 1, Ln. 29)	$ N/A	$ 0	$ 0.00
32	Facility License Fees (Adult Subacute Sch. 1, Ln. 30)	$ N/A	$ 0	$ 0.00
33	Liability Insurance (Adult Subacute Sch. 1, Ln. 31)	$ N/A	$ 0	$ 0.00
34	Caregiver Training (Adult Subacute Sch. 1, Ln. 32)	$ N/A	$ 0	$ 0.00
35	Quality Assurance Fees (Adult Subacute Sch. 1, Ln. 33)	$ N/A	$ 0	$ 0.00
36	Cost of Administration (Adult Subacute Sch., Ln. 34)	$ N/A	$ 0	$ 0.00
37	Total Cost of Subacute Service (Adult Subacute Sch. 1, Ln. 35)	$ 0	$ 0	$ 0.00
38	Total Patient Days (Adult Subacute Sch. 1, Ln. 36)	0	0	
39	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
40	Overpayments (Adult Subacute Sch. 1, Ln. 38 + Ln. 39)	$ 0	$ 0	

STATE OF CALIFORNIA

SCHEDULE 1

SUMMARY OF AUDITED FACILITY COST PER PATIENT DAY

Provider Name:
OAKVIEW CONVALESCENT

Fiscal Period:
JANUARY 1, 2008 THROUGH DECEMBER 31, 2008

Provider Number:
LTC05360F

Provider NPI:
1265431738

OSHPD Facility No.:
206190572

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

ALLOCATION OF GENERAL SERVICES - LABOR
(DIRECT CARE)

Provider Name: OAKVIEW CONVALESCENT

Fiscal Period: JANUARY 1, 2008 THROUGH DECEMBER 31, 2008

Provider Number: LTC05360F

Provider NPI: 1265431738

OSHPD Facility No.: 206190572

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)	$ 37,239	$ 37,239			
160.00	Activities (Salaries, Fringe Benefits, & Agency Labor)	77,483		$ 77,483		
165.00	Administration					
165.00	Medical Records					
170.00	Inservice Education - Nursing					
	ANCILLARY SERVICES					
75.00	Patient Supplies	100,004	0	0	$ 100,004	
77.00	Specialized Support Surfaces	N/A	0	0	0	
80.00	Physical Therapy	118,300	0	0	118,300	
81.00	Respiratory Therapy	0	0	0	0	
82.00	Occupational Therapy	71,730	0	0	71,730	
83.00	Speech Pathology	8,645	0	0	8,645	
85.00	Pharmacy	36,473	0	0	36,473	
90.00	Laboratory	4,719	0	0	4,719	
95.00	Home Health Services	0	0	0	0	
100.00	Other Ancillary Services	9,804	0	0	9,804	
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	1,181,626	37,239	77,483	1,296,348	*
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	336	0	0	336	
145.00	Other Nonreimbursable	0	0	0	0	
	TOTAL	$ 1,646,359	$ 37,239	$ 77,483	$ 1,646,359	

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES - LABOR
(INDIRECT CARE)

Provider Name:	Provider Number:	Provider NPI:	OSHPD Facility Number:	Fiscal Period:
OAKVIEW CONVALESCENT	LTC05360F	1265431738	206190572	JANUARY 1, 2008 THROUGH DECEMBER 31, 2008

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	$ 100,106	$ 100,106											
10.00	Housekeeping	65,219	1,425	$ 66,644										
60.00	Laundry and Linen	39,598	1,772	1,197	$ 42,566									
65.00	Dietary	214,043	12,048	8,137	0	$ 234,228								
155.00	Social Services	N/A	2,055	1,388	0	0	$ 3,443							
160.00	Activities	N/A	0	0	0	0	0	$ -						
165.00	Administration	N/A	18,398	12,425	0	0	0	0		$ 30,823	$ 30,823			
165.00	Medical Records	32,160	1,701	1,149	0	0	0	0		35,010		$ 35,010		
170.00	Inservice Education - Nursing	61,736	1,786	1,206	0	0	0	0	$ 64,728					
	ANCILLARY SERVICES													
75.00	Patient Supplies		510	345	0	0	0	0	0	855	1,283	1,458	$ 3,596	
77.00	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0	
80.00	Physical Therapy		2,268	1,532	0	0	0	0	0	3,799	1,586	1,802	7,188	
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	905	1,028	1,934	
83.00	Speech Pathology		0	0	0	0	0	0	0	0	109	124	233	
85.00	Pharmacy		1,772	1,197	0	0	0	0	0	2,968	533	605	4,107	
90.00	Laboratory		0	0	0	0	0	0	0	0	60	68	127	
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	124	141	264	
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		56,371	38,070	42,566	234,228	3,443	0	64,728	439,406	26,218	29,779	495,404	*
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		0	0	0	0	0	0	0	0	4	5	9	
145.00	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0	
	TOTAL	$ 512,862	$ 100,106	$ 66,644	$ 42,566	$ 234,228	$ 3,443	$ -	$ 64,728	$ 447,029	$ 30,823	$ 35,010	$ 512,862	

* (To Schedule 1)

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

Provider Name:	Provider Number:	Provider Number:	OSHPD Facility Number:	Fiscal Period:
OAKVIEW CONVALESCENT	LTC05360F	1265431738	206190572	JANUARY 1, 2008 THROUGH DECEMBER 31, 2008

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	$ 137,522	$ 137,522											
10.00	Housekeeping	12,969	1,957	$ 14,926										
60.00	Laundry and Linen	12,917	2,434	268	$ 15,619									
65.00	Dietary	144,337	16,551	1,822	0	$ 162,711								
155.00	Social Services	4,381	2,823	311	0	0	$ 7,515							
160.00	Activities	5,383	0	0	0	0	0	$ 5,383						
165.00	Administration	N/A	25,275	2,783	0	0	0	0		$ 28,058	$ 28,058			
165.00	Medical Records	11,489	2,337	257	0	0	0	0		14,083		$ 14,083		
170.00	Inservice Education - Nursing	0	2,453	270	0	0	0	0	$ 2,724					
	ANCILLARY SERVICES													
75.00	Patient Supplies	0	701	77	0	0	0	0	0	778	1,168	586	$ 2,533	
77.00	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0	
80.00	Physical Therapy	0	3,116	343	0	0	0	0	0	3,459	1,444	725	5,627	
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	824	414	1,238	
83.00	Speech Pathology	0	0	0	0	0	0	0	0	0	99	50	149	
85.00	Pharmacy	0	2,434	268	0	0	0	0	0	2,702	485	244	3,431	
90.00	Laboratory	0	0	0	0	0	0	0	0	0	54	27	81	
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	113	57	169	
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	57,628	77,441	8,526	15,619	162,711	7,515	5,383	2,724	337,547	23,866	11,979	373,391	*
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		0	0	0	0	0	0	0	0	4	2	6	
145.00	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0	
	TOTAL	$ 386,626	$ 137,522	$ 14,926	$ 15,619	$ 162,711	$ 7,515	$ 5,383	$ 2,724	$ 344,485	$ 28,058	$ 14,083	$ 386,626	

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name: OAKVIEW CONVALESCENT

Fiscal Period: JANUARY 1, 2008 THROUGH DECEMBER 31, 2008

Provider Number: LTC05360F

Provider NPI: 1265431738

OSHPD Facility Number: 206190572

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)	$ 4,810	100%							
	Property Tax (line 40)	0	0%	$ 4,810						
5.00	Plant Operations and Maintenance			25	$ 25					
10.00	Housekeeping			68	0	$ 68				
60.00	Laundry and Linen			85	0	1	$ 86			
65.00	Dietary			576	3	8	0	$ 587		
155.00	Social Services			98	1	1	0	0	$ 100	
160.00	Activities			0	0	0	0	0	0	$ -
165.00	Administration			879	5	13	0	0	0	0
165.00	Medical Records			81	0	1	0	0	0	0
170.00	Inservice Education - Nursing			85	0	1	0	0	0	0
	ANCILLARY SERVICES									
75.00	Patient Supplies			24	0	0	0	0	0	0
77.00	Specialized Support Surfaces			0	0	0	0	0	0	0
80.00	Physical Therapy			108	1	2	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			85	0	1	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			2,694	14	39	86	587	100	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			0	0	0	0	0	0	0
145.00	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	$ 4,810	100%	$ 4,810	$ 25	$ 68	$ 86	$ 587	$ 100	$ -

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name: OAKVIEW CONVALESCENT

Fiscal Period: JANUARY 1, 2008 THROUGH DECEMBER 31, 2008

Provider Number: LTC05360F

Provider NPI: 1265431738

OSHPD Facility Number: 206190572

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 100% Of Total	Property Tax 0% Of Total	
	GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	$ 4,810	100%								
	Property Tax (line 40)	0	0%								
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				$ 897	$ 897					
165.00	Medical Records				83		$ 83				
170.00	Inservice Education - Nursing			$ 87							
	ANCILLARY SERVICES										
75.00	Patient Supplies			0	25	37	3	$ 66	$ 66	$ -	
77.00	Specialized Support Surfaces			0	0	0	0	0	0	0	
80.00	Physical Therapy			0	111	46	4	161	161	0	
81.00	Respiratory Therapy			0	0	0	0	0	0	0	
82.00	Occupational Therapy			0	0	26	2	29	29	0	
83.00	Speech Pathology			0	0	3	0	3	3	0	
85.00	Pharmacy			0	86	16	1	103	103	0	
90.00	Laboratory			0	0	2	0	2	2	0	
95.00	Home Health Services			0	0	0	0	0	0	0	
100.00	Other Ancillary Services			0	0	4	0	4	4	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			87	3,609	763	71	4,442	4,442	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			0	0	0	0	0	0	0	
145.00	Other Nonreimbursable			0	0	0	0	0	0	0	
	TOTAL	$ 4,810	100%	$ 87	$ 3,830	$ 897	$ 83	$ 4,810	$ 4,810	$ -	

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:	Provider Number:	Provider NPI:	OSHPD Facility Number:	Fiscal Period:
OAKVIEW CONVALESCENT	LTC05360F	1265431738	206190572	JANUARY 1, 2008 THROUGH DECEMBER 31, 2008

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. 49% of Total	Facility License Fees 4% of Total	Liability Insurance 11% of Total	Caregiver Training 0% of Total	Quality Assur. Fees 36% of Total	
	GENERAL SERVICES														
45.00	Property Insurance	$ 6,450													
55.00	Interest-Other	0													
165.00	Administration (Salaries & Wages, Fringe Benefits,														
	and Other - Nonlabor - excludes lines 165.03 - 165.10)	189,052													
	Total Costs Allocable as Administration	195,502	49%												
165.07	Facility License Fees	15,150	4%												
165.08	Liability Insurance	43,183	11%												
165.09	Caregiver Training	0	0%												
165.10	Quality Assurance Fees	141,896	36%												
	Total	395,731	100%						$ 395,731						
	ANCILLARY SERVICES														
75.00	Patient Supplies			$ 100,004	$ 855	$ 778	$ 25	$ 101,662	16,477	$ 8,140	$ 631	$ 1,798	$ -	$ 5,908	
77.00	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0	
80.00	Physical Therapy			118,300	3,799	3,459	111	125,669	20,367	10,062	780	2,223	0	7,303	
81.00	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0	
82.00	Occupational Therapy			71,730	0	0	0	71,730	11,625	5,743	445	1,269	0	4,168	
83.00	Speech Pathology			8,645	0	0	0	8,645	1,401	692	54	153	0	502	
85.00	Pharmacy			36,473	2,968	2,702	86	42,230	6,844	3,381	262	747	0	2,454	
90.00	Laboratory			4,719	0	0	0	4,719	765	378	29	83	0	274	
95.00	Home Health Services			0	0	0	0	0	0	0	0	0	0	0	
100.00	Other Ancillary Services			9,804	0	0	0	9,804	1,589	785	61	173	0	570	
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			1,296,348	439,406	337,547	3,609	2,076,910	336,608	166,294	12,887	36,731	0	120,697	*
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			336	0	0	0	336	54	27	2	6	0	20	
145.00	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0	
	SUBTOTAL	$ 395,731		$ 1,646,359	$ 447,029	$ 344,485	$ 3,830	$ 2,441,704	$ 395,731						
	Total Administrative Costs							$ 395,731		$ 195,502	$ 15,150	$ 43,183	$ -	$ 141,896	
	Unit Cost Multiplier							0.16207166							
	Accumulated Administration Costs (Sch 2 thru 5)				$ 65,833	$ 42,141	$ 897	$ 108,870							
	TOTAL FACILITY COSTS							$ 2,946,305							

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:	Provider Number:	Provider NPI:	OSHPD Facility Number:	Fiscal Period:
OAKVIEW CONVALESCENT	LTC05360F	1265431738	206190572	JANUARY 1, 2008 THROUGH DECEMBER 31, 2008

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)
		(Adj 21)	(Adj 21)	(Adj 21)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)		
	GENERAL SERVICES										
5	Plant Operations and Maintenance	75									
10	Housekeeping	201	201								
60	Laundry and Linen	250	250	250							
65	Dietary	1,700	1,700	1,700							
155	Social Services	290	290	290							
160	Activities	0	0	0							
165	Administration	2,596	2,596	2,596							
165	Medical Records	240	240	240							
170	Inservice Education - Nursing	252	252	252							
	ANCILLARY SERVICES										
75	Patient Supplies	72	72	72						101,662	101,662
77	Specialized Support Surfaces									0	0
80	Physical Therapy	320	320	320						125,669	125,669
81	Respiratory Therapy									0	0
82	Occupational Therapy									71,730	71,730
83	Speech Pathology									8,645	8,645
85	Pharmacy	250	250	250						42,230	42,230
90	Laboratory									4,719	4,719
95	Home Health Services									0	0
100	Other Ancillary Services									9,804	9,804
100	Subacute Ancillary Services									0	0
100	Subacute Pediatrics Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	7,954	7,954	7,954	104,609	47,424	1,239,254	1,239,254	1,239,254	2,076,910	2,076,910
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									336	336
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	14,200	14,125	13,924	104,609	47,424	1,239,254	1,239,254	1,239,254	2,441,704	2,441,704
	TOTAL DIRECT SALARIES COSTS - SCH. 2						$ 37,239	$ 77,483			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.03004953	0.062523906			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		$ 100,106	$ 66,644	$ 42,566	$ 234,228	$ 3,443	$ -	$ 64,728	$ 30,823	$ 35,010
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		7.08715044	4.78623364	0.40690902	4.93901301	0.00277851	0.00000000	0.05223150	0.01262369	0.01433819
	TOTAL INDIRECT OTHER COSTS - SCH. 4		$ 137,522	$ 14,926	$ 15,619	$ 162,711	$ 7,515	$ 5,383	$ 2,724	$ 28,058	$ 14,083
	UNIT COST MULTIPLIER (INDIRECT OTHER)		9.73607080	1.07195851	0.14930845	3.43097693	0.00606440	0.00434374	0.00219779	0.01149101	0.00576766
	TOTAL CAPITAL COSTS - SCH. 5	$ 4,810	$ 25	$ 68	$ 86	$ 587	$ 100	$ -	$ 87	$ 897	$ 83
	UNIT COST MULTIPLIER (CAPITAL COSTS)	0.33873239	0.00179858	0.00491574	0.00082557	0.01238317	0.00008084	0.00000000	0.00007025	0.00036728	0.00003396

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: OAKVIEW CONVALESCENT

Fiscal Period: JANUARY 1, 2008 THROUGH DECEMBER 31, 2008

Provider Number: LTC05360F

Provider NPI: 1265431738

OSHPD Facility Number: 206190572

Line No.	Natural Class	ACCOUNT TITLE	Account Number	AS REPORTED	AUDIT ADJUSTMENTS (SCHEDULE 8A-1)	SUBTOTAL	(SCHEDULE 8A-2)	AS AUDITED	
5.00		Plant Operations and Maintenance	6200	$ 242,987	$ (242,987)	$ 0	$ 0	$ 0	
5.01	.01-.19	Salaries and Wages	6200		82,678	82,678	0	82,678	(Sch 3)
5.02	.20-.39	Fringe Benefits	6200		17,428	17,428	0	17,428	(Sch 3)
5.03	.79	Agency Staff	6200		0	0	0	0	(Sch 3)
5.04	.40-.99	Other - Nonlabor	6200		142,881	142,881	(5,359)	137,522	(Sch 4)
5.05		Plant Operations and Maintenance - Total	6200	$ 242,987	$ 0	$ 242,987	$ (5,359)	$ 237,628	
10.00		Housekeeping	6300	$ 78,188	$ (78,188)	$ 0	$ 0	$ 0	
10.01	.01-.19	Salaries and Wages	6300		53,634	53,634	0	53,634	(Sch 3)
10.02	.20-.39	Fringe Benefits	6300		11,585	11,585	0	11,585	(Sch 3)
10.03	.79	Agency Staff	6300		0	0	0	0	(Sch 3)
10.04	.40-.99	Other - Nonlabor	6300		12,969	12,969	0	12,969	(Sch 4)
10.05		Housekeeping - Total	6300	$ 78,188	$ 0	$ 78,188	$ 0	$ 78,188	
15.00		Depreciation: Bldgs and Improvements	7110 - 7120	$ 0		$ 0	$ 0	$ 0	(Sch 5)
20.00		Depreciation: Leasehold Improvements	7130	0		0	0	0	(Sch 5)
25.00		Depreciation: Equipment	7140	904		904	0	904	(Sch 5)
30.00		Depreciation and Amortization - Other	7150 - 7160	0		0	0	0	(Sch 5)
35.00		Leases and Rentals	7200	0		0	0	0	(Sch 5)
40.00		Property Taxes	7300	12,900		12,900	(12,900)	0	(Sch 5)
45.00		Property Insurance	7400	6,450		6,450	0	6,450	(Sch 6)
50.00		Interest-Property, Plant, and Equipment	7500	3,906		3,906	0	3,906	(Sch 5)
55.00		Interest-Other	7600	0		0	0	0	(Sch 6)
57.00		**Subtotal 005 - 055**		$ 345,335	$ 0	$ 345,335	$ (18,259)	$ 327,076	
60.00		Laundry and Linen	6400	$ 52,515	$ (52,515)	$ 0	$ 0	$ 0	
60.01	.01-.19	Salaries and Wages	6400		33,310	33,310	0	33,310	(Sch 3)
60.02	.20-.39	Fringe Benefits	6400		6,288	6,288	0	6,288	(Sch 3)
60.03	.79	Agency Staff	6400		0	0	0	0	(Sch 3)
60.04	.40-.99	Other - Nonlabor	6400		12,917	12,917	0	12,917	(Sch 4)
60.05		Laundry and Linen - Total	6400	$ 52,515	$ 0	$ 52,515	$ 0	$ 52,515	
65.00		Dietary	6500	$ 358,380	$ (358,380)	$ 0	$ 0	$ 0	
65.01	.01-.19	Salaries and Wages	6500		180,131	180,131	0	180,131	(Sch 3)
65.02	.20-.39	Fringe Benefits	6500		33,912	33,912	0	33,912	(Sch 3)
65.03	.79	Agency Staff	6500		0	0	0	0	(Sch 3)
65.04	.40-.99	Other - Nonlabor	6500		144,337	144,337	0	144,337	(Sch 4)
65.05		Dietary - Total	6500	$ 358,380	$ 0	$ 358,380	$ 0	$ 358,380	
70.00		Provision for Bad Debts	7700	$ 0		$ 0	$ 0	$ 0	
		Ancillary Services (Note 1)							
75.00		Patient Supplies	8100	$ 100,004	$ 0	$ 100,004	$ 0	$ 100,004	(Sch 2)
75.01	.01-.19	Salaries and Wages	8100		0	0	0	0	(Sch 2)
75.02	.20-.39	Fringe Benefits	8100		0	0	0	0	(Sch 2)
75.03	.79	Agency Staff	8100		0	0	0	0	(Sch 2)
75.04	.40-.99	Other - Nonlabor	8100		0	0	0	0	(Sch 4)
75.05		Patient Supplies - Total	8100	$ 100,004	$ 0	$ 100,004	$ 0	$ 100,004	
77.00		Specialized Support Surfaces	8150	0		$ 0	$ 0	$ 0	(Sch 4)
80.00		Physical Therapy	8200	$ 118,300	$ 0	$ 118,300	$ 0	$ 118,300	(Sch 2)
80.01	.01-.19	Salaries and Wages	8200		0	0	0	0	(Sch 2)
80.02	.20-.39	Fringe Benefits	8200		0	0	0	0	(Sch 2)
80.03	.79	Agency Staff	8200		0	0	0	0	(Sch 2)
80.04	.40-.99	Other - Nonlabor	8200		0	0	0	0	(Sch 4)
80.05		Physical Therapy - Total	8200	$ 118,300	$ 0	$ 118,300	$ 0	$ 118,300	
81.00		Respiratory Therapy	8220	$ 0	$ 0	$ 0	$ 0	$ 0	(Sch 2)
81.01	.01-.19	Salaries and Wages	8220		0	0	0	0	(Sch 2)
81.02	.20-.39	Fringe Benefits	8220		0	0	0	0	(Sch 2)
81.03	.79	Agency Staff	8220		0	0	0	0	(Sch 2)
81.04	.40-.99	Other - Nonlabor	8220		0	0	0	0	(Sch 4)
81.05		Respiratory Therapy - Total	8220	$ 0	$ 0	$ 0	$ 0	$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: OAKVIEW CONVALESCENT

Fiscal Period: JANUARY 1, 2008 THROUGH DECEMBER 31, 2008

Provider Number: LTC05360F

Provider NPI: 1265431738

OSHPD Facility Number: 206190572

Line No.	Natural Class	ACCOUNT TITLE	Account Number	AS REPORTED	AUDIT ADJUSTMENTS (SCHEDULE 8A-1)	SUBTOTAL	(SCHEDULE 8A-2)	AS AUDITED	
82.00		Occupational Therapy	8250	$ 71,730	$ 0	$ 71,730	$ 0	$ 71,730	(Sch 2)
82.01	.01-.19	Salaries and Wages	8250		0	0	0	0	(Sch 2)
82.02	.20-.39	Fringe Benefits	8250		0	0	0	0	(Sch 2)
82.03	.79	Agency Staff	8250		0	0	0	0	(Sch 2)
82.04	.40-.99	Other - Nonlabor	8250		0	0	0	0	(Sch 4)
82.05		Occupational Therapy - Total	8250	$ 71,730	$ 0	$ 71,730	$ 0	$ 71,730	
83.00		Speech Pathology	8280	$ 8,645	$ 0	$ 8,645	$ 0	$ 8,645	(Sch 2)
83.01	.01-.19	Salaries and Wages	8280		0	0	0	0	(Sch 2)
83.02	.20-.39	Fringe Benefits	8280		0	0	0	0	(Sch 2)
83.03	.79	Agency Staff	8280		0	0	0	0	(Sch 2)
83.04	.40-.99	Other - Nonlabor	8280		0	0	0	0	(Sch 4)
83.05		Speech Pathology - Total	8280	$ 8,645	$ 0	$ 8,645	$ 0	$ 8,645	
85.00		Pharmacy	8300	$ 36,473	$ 0	$ 36,473	$ 0	$ 36,473	(Sch 2)
85.01	.01-.19	Salaries and Wages	8300		0	0	0	0	(Sch 2)
85.02	.20-.39	Fringe Benefits	8300		0	0	0	0	(Sch 2)
85.03	.79	Agency Staff	8300		0	0	0	0	(Sch 2)
85.04	.40-.99	Other - Nonlabor	8300		0	0	0	0	(Sch 4)
85.05		Pharmacy - Total	8300	$ 36,473	$ 0	$ 36,473	$ 0	$ 36,473	
90.00		Laboratory	8400	$ 4,719	$ 0	$ 4,719	$ 0	$ 4,719	(Sch 2)
90.01	.01-.19	Salaries and Wages	8400		0	0	0	0	(Sch 2)
90.02	.20-.39	Fringe Benefits	8400		0	0	0	0	(Sch 2)
90.03	.79	Agency Staff	8400		0	0	0	0	(Sch 2)
90.04	.40-.99	Other - Nonlabor	8400		0	0	0	0	(Sch 4)
90.05		Laboratory - Total	8400	$ 4,719	$ 0	$ 4,719	$ 0	$ 4,719	
95.00		Home Health Services	8800	$ 0	$ 0	$ 0	$ 0	$ 0	(Sch 2)
95.01	.01-.19	Salaries and Wages	8800		0	0	0	0	(Sch 2)
95.02	.20-.39	Fringe Benefits	8800		0	0	0	0	(Sch 2)
95.03	.79	Agency Staff	8800		0	0	0	0	(Sch 2)
95.04	.40-.99	Other - Nonlabor	8800		0	0	0	0	(Sch 4)
95.05		Home Health Services - Total	8800	$ 0	$ 0	$ 0	$ 0	$ 0	
100.00		Other Ancillary Services	8900	$ 10,140	$ 0	$ 10,140	$ (336)	$ 9,804	(Sch 2)
100.01	.01-.19	Salaries and Wages	8900		0	0	0	0	(Sch 2)
100.02	.20-.39	Fringe Benefits	8900		0	0	0	0	(Sch 2)
100.03	.79	Agency Staff	8900		0	0	0	0	(Sch 2)
100.04	.40-.99	Other - Nonlabor	8900		0	0	0	0	(Sch 4)
100.05		Other Ancillary Services - Total	8900	$ 10,140	$ 0	$ 10,140	$ (336)	$ 9,804	
100.06		Subacute Ancillary Services		$ 0	$ 0	$ 0	$ 0	$ 0	(Sch 2)
100.07	.01-.19	Salaries and Wages			0	0	0	0	(Sch 2)
100.08	.20-.39	Fringe Benefits			0	0	0	0	(Sch 2)
100.09	.79	Agency Staff			0	0	0	0	(Sch 2)
100.10	.40-.99	Other - Nonlabor			0	0	0	0	(Sch 4)
100.11		Subacute Ancillary Services - Total		$ 0	$ 0	$ 0	$ 0	$ 0	
100.12		Subacute Pediatrics Ancillary Services		$ 0		$ 0	$ 0	$ 0	(Sch 2)
101.00		**Subtotal 075 - 100.12**		$ 350,011	$ 0	$ 350,011	$ (336)	$ 349,675	
		Routine Services							
105.00		Skilled Nursing Care	6110	$ 1,239,254	$ (1,239,254)	$ 0	$ 0	$ 0	
105.01	.01-.19	Salaries and Wages	6110		992,437	992,437	0	992,437	(Sch 2)
105.02	.20-.39	Fringe Benefits	6110		189,189	189,189	0	189,189	(Sch 2)
105.03	.49	Agency Staff	6110		0	0	0	0	(Sch 2)
105.04	.40-.99	Other - Nonlabor	6110		57,628	57,628	0	57,628	(Sch 4)
105.05		Skilled Nursing Care - Total	6110	$ 1,239,254	$ 0	$ 1,239,254	$ 0	$ 1,239,254	
110.00		Intermediate Care	6120	$ 0		$ 0	$ 0	$ 0	(Sch 2)
115.00		Mentally Disordered	6130	0		0	0	0	(Sch 2)
120.00		Developmentally Disabled	6140	0		0	0	0	(Sch 2)

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: OAKVIEW CONVALESCENT

Fiscal Period: JANUARY 1, 2008 THROUGH DECEMBER 31, 2008

Provider Number: LTC05360F

Provider NPI: 1265431738

OSHPD Facility Number: 206190572

Line No.	Natural Class	ACCOUNT TITLE	Account Number	AS REPORTED	AUDIT ADJUSTMENTS (SCHEDULE 8A-1)	SUBTOTAL	(SCHEDULE 8A-2)	AS AUDITED	
125.00		Subacute Care	6150	$ 0	$ 0	$ 0	$ 0	$ 0	
125.01	.01-.19	Salaries and Wages	6150		0	0	0	0	(Sch 2)
125.02	.20-.39	Fringe Benefits	6150		0	0	0	0	(Sch 2)
125.03	.49	Agency Staff	6150		0	0	0	0	(Sch 2)
125.04	.40-.99	Other - Nonlabor	6150		0	0	0	0	(Sch 4)
125.05		Subacute Care - Total	6150	$ 0	$ 0	$ 0	$ 0	$ 0	
126.00		Subacute Care - Pediatrics	6160	$ 0		$ 0	$ 0	$ 0	(Sch 2)
130.00		Hospice Inpatient Care	6180	0		0	0	0	(Sch 2)
135.00		Other Routine Services	6190	0		0	0	0	(Sch 2)
		Other Nonreimbursable							
136.00		Residential Care	9100	$ 0		$ 0	$ 0	$ 0	(Sch 2)
140.00		Beauty and Barber	8900	0		0	336	336	(Sch 2)
145.00		Other Nonreimbursable	9100	0		0	0	0	(Sch 2)
146.00		**Subtotal 105 - 145**		$ 1,239,254	$ 0	$ 1,239,254	$ 336	$ 1,239,590	
155.00		Social Services	6600	$ 41,620	$ (41,620)	$ 0	$ 0	$ 0	
155.01	.01-.19	Salaries and Wages	6600		31,401	31,401	0	31,401	(Sch 2)
155.02	.20-.39	Fringe Benefits	6600		5,838	5,838	0	5,838	(Sch 2)
155.03	.79	Agency Staff	6600		0	0	0	0	(Sch 2)
155.04	.40-.99	Other - Nonlabor	6600		4,381	4,381	0	4,381	(Sch 4)
155.05		Social Services - Total	6600	$ 41,620	$ 0	$ 41,620	$ 0	$ 41,620	
160.00		Activities	6700	$ 82,866	$ (82,866)	$ 0	$ 0	$ 0	
160.01	.01-.19	Salaries and Wages	6700		64,688	64,688	0	64,688	(Sch 2)
160.02	.20-.39	Fringe Benefits	6700		12,795	12,795	0	12,795	(Sch 2)
160.03	.79	Agency Staff	6700		0	0	0	0	(Sch 2)
160.04	.40-.99	Other - Nonlabor	6700		5,383	5,383	0	5,383	(Sch 4)
160.05		Activities - Total	6700	$ 82,866	$ 0	$ 82,866	$ 0	$ 82,866	
165.00		Administration	6900	$ 509,998	$ (530,494)	$ (20,496)	$ 20,496	$ 0	
165.01	.01-.19	Salaries and Wages	6900		139,617	139,617	(108,546)	31,071	(Sch 6)
165.02	.20-.39	Fringe Benefits	6900		21,276	21,276	(16,777)	4,499	(Sch 6)
165.03	.01-.19	Medical Records - Salaries and Wages	6900		0	0	27,166	27,166	(Sch 3)
165.04	.20-.39	Medical Records - Fringe Benefits	6900		0	0	4,994	4,994	(Sch 3)
165.05	.79	Medical Records - Agency Staff	6900		0	0	0	0	(Sch 3)
165.06	.40-.99	Medical Records - Other - Nonlabor	6900		0	0	11,489	11,489	(Sch 4)
165.07		Facility License Fees	6900		0	0	15,150	15,150	(Sch 6)
165.08		Liability Insurance	6900		0	0	43,183	43,183	(Sch 6)
165.09		Caregiver Training	6900		0	0	0	0	(Sch 6)
165.10		Quality Assurance Fees	6900		0	0	141,896	141,896	(Sch 6)
165.11	.40-.99	Other - Nonlabor	6900		369,601	369,601	(216,119)	153,482	(Sch 6)
165.12		Administration - Total	6900	$ 509,998	$ 0	$ 509,998	$ (77,068)	$ 432,930	
170.00		Inservice Education - Nursing	6800	$ 61,840	$ (61,736)	$ 104	$ (104)	$ 0	
170.01	.01-.19	Salaries and Wages	6800		53,928	53,928	0	53,928	(Sch 3)
170.02	.20-.39	Fringe Benefits	6800		7,808	7,808	0	7,808	(Sch 3)
170.03	.79	Agency Staff	6800		0	0	0	0	(Sch 3)
170.04	.40-.99	Other - Nonlabor	6800		0	0	0	0	(Sch 4)
170.05		Inservice Education - Nursing - Total	6800	$ 61,840	$ 0	$ 61,840	$ (104)	$ 61,736	
171.00		**Subtotal 155 - 170.05**		$ 696,324	$ 0	$ 696,324	$ (77,172)	$ 619,152	
175.00		**Total**		**$ 3,041,819**	**$ 0**	**$ 3,041,819**	**$ (95,431)**	**$ 2,946,388**	

NOTE 1: Ancillary service costs are reclassified only if the facility has an Adult Subacute unit.

Provider Name:	Provider Number:	Provider NPI:	OSHPD Facility Number:	Fiscal Period:
OAKVIEW CONVALESCENT	LTC05360F	1265431738	206190572	JANUARY 1, 2008 THROUGH DECEMBER 31, 2008

	TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8	AUDIT ADJ 9
5.00 Plant Operations and Maintenance	(242,987)	(242,987)								
5.01 Plant Operations and Maintenance - Salaries and Wages	82,678	82,678								
5.02 Plant Operations and Maintenance - Fringe Benefits	17,428	17,428								
5.03 Plant Operations and Maintenance - Agency Staff	0									
5.04 Plant Operations and Maintenance - Other - Nonlabor	142,881	142,881								
10.00 Housekeeping	(78,188)		(78,188)							
10.01 Housekeeping - Salaries and Wages	53,634		53,634							
10.02 Housekeeping - Fringe Benefits	11,585		11,585							
10.03 Housekeeping - Agency Staff	0									
10.04 Housekeeping - Other - Nonlabor	12,969		12,969							
60.00 Laundry and Linen	(52,515)			(59,930)						
60.01 Laundry and Linen - Salaries and Wages	33,310			33,310						
60.02 Laundry and Linen - Fringe Benefits	6,288			6,288						
60.03 Laundry and Linen - Agency Staff	0									
60.04 Laundry and Linen - Other - Nonlabor	12,917			20,332						
65.00 Dietary	(358,380)				(358,380)					
65.01 Dietary - Salaries and Wages	180,131				180,131					
65.02 Dietary - Fringe Benefits	33,912				33,912					
65.03 Dietary - Agency Staff	0									
65.04 Dietary - Other - Nonlabor	144,337				144,337					
75.00 Patient Supplies	0									
75.01 Patient Supplies - Salaries and Wages	0									
75.02 Patient Supplies - Fringe Benefits	0									
75.03 Patient Supplies - Agency Staff	0									
75.04 Patient Supplies - Other - Nonlabor	0									
80.00 Physical Therapy	0									
80.01 Physical Therapy - Salaries and Wages	0									
80.02 Physical Therapy - Fringe Benefits	0									
80.03 Physical Therapy - Agency Staff	0									
80.04 Physical Therapy - Other - Nonlabor	0									
81.00 Respiratory Therapy	0									
81.01 Respiratory Therapy - Salaries and Wages	0									
81.02 Respiratory Therapy - Fringe Benefits	0									
81.03 Respiratory Therapy - Agency Staff	0									
81.04 Respiratory Therapy - Other - Nonlabor	0									
82.00 Occupational Therapy	0									
82.01 Occupational Therapy - Salaries and Wages	0									
82.02 Occupational Therapy - Fringe Benefits	0									
82.03 Occupational Therapy - Agency Staff	0									
82.04 Occupational Therapy - Other - Nonlabor	0									
83.00 Speech Pathology	0									

Provider Name:	Provider Number:	Provider NPI:	OSHPD Facility Number:	Fiscal Period:
OAKVIEW CONVALESCENT	LTC05360F	1265431738	206190572	JANUARY 1, 2008 THROUGH DECEMBER 31, 2008

	TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8	AUDIT ADJ 9
83.01 Speech Pathology - Salaries and Wages	0									
83.02 Speech Pathology - Fringe Benefits	0									
83.03 Speech Pathology - Agency Staff	0									
83.04 Speech Pathology - Other - Nonlabor	0									
85.00 Pharmacy	0									
85.01 Pharmacy - Salaries and Wages	0									
85.02 Pharmacy - Fringe Benefits	0									
85.03 Pharmacy - Agency Staff	0									
85.04 Pharmacy - Other - Nonlabor	0									
90.00 Laboratory	0									
90.01 Laboratory - Salaries and Wages	0									
90.02 Laboratory - Fringe Benefits	0									
90.03 Laboratory - Agency Staff	0									
90.04 Laboratory - Other - Nonlabor	0									
95.00 Home Health Services	0									
95.01 Home Health Services - Salaries and Wages	0									
95.02 Home Health Services - Fringe Benefits	0									
95.03 Home Health Services - Agency Staff	0									
95.04 Home Health Services - Other - Nonlabor	0									
100.00 Other Ancillary Services	0									
100.01 Other Ancillary Services - Salaries and Wages	0									
100.02 Other Ancillary Services - Fringe Benefits	0									
100.03 Other Ancillary Services - Agency Staff	0									
100.04 Other Ancillary Services - Other - Nonlabor	0									
100.06 Subacute Ancillary Services	0									
100.07 Subacute Ancillary Services - Salaries and Wages	0									
100.08 Subacute Ancillary Services - Fringe Benefits	0									
100.09 Subacute Ancillary Services - Agency Staff	0									
100.10 Subacute Ancillary Services - Other - Nonlabor	0									
105.00 Skilled Nursing Care	(1,239,254)					(1,239,254)				
105.01 Skilled Nursing Care - Salaries and Wages	992,437					992,437				
105.02 Skilled Nursing Care - Fringe Benefits	189,189					189,189				
105.03 Skilled Nursing Care - Agency Staff	0									
105.04 Skilled Nursing Care - Other - Nonlabor	57,628					57,628				
125.00 Subacute Care	0									
125.01 Subacute Care - Salaries and Wages	0									
125.02 Subacute Care - Fringe Benefits	0									
125.03 Subacute Care - Agency Staff	0									
125.04 Subacute Care - Other - Nonlabor	0									
155.00 Social Services	(41,620)						(41,620)			
155.01 Social Services - Salaries and Wages	31,401						31,401			

Provider Name:	Provider Number:	Provider NPI:	OSHPD Facility Number:	Fiscal Period:
OAKVIEW CONVALESCENT	LTC05360F	1265431738	206190572	JANUARY 1, 2008 THROUGH DECEMBER 31, 2008

		TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8	AUDIT ADJ 9
155.02	Social Services - Fringe Benefits	5,838						5,838			
155.03	Social Services - Agency Staff	0									
155.04	Social Services - Other - Nonlabor	4,381						4,381			
160.00	Activities	(82,866)							(82,866)		
160.01	Activities - Salaries and Wages	64,688							64,688		
160.02	Activities - Fringe Benefits	12,795							12,795		
160.03	Activities - Agency Staff	0									
160.04	Activities - Other - Nonlabor	5,383							5,383		
165.00	Administration	(530,494)								(534,649)	
165.01	Administration - Salaries and Wages	139,617								139,617	
165.02	Administration - Fringe Benefits	21,276								21,276	
165.03	Administration - Medical Records - Salaries and Wages	0									
165.04	Administration - Medical Records - Fringe Benefits	0									
165.05	Administration - Medical Records - Agency Staff	0									
165.06	Administration - Medical Records - Other - Nonlabor	0									
165.07	Administration - Facility License Fees	0									
165.08	Administration - Liability Insurance	0									
165.09	Administration - Caregiver Training	0									
165.10	Administration - Quality Assurance Fees	0									
165.11	Administration - Other - Nonlabor	369,601								373,756	
170.00	Inservice Education - Nursing	(61,736)									(61,736)
170.01	Inservice Education - Nursing - Salaries and Wages	53,928									53,928
170.02	Inservice Education - Nursing - Fringe Benefits	7,808									7,808
170.03	Inservice Education - Nursing - Agency Staff	0									
170.04	Inservice Education - Nursing - Other - Nonlabor	0									
175.00	Total	$0	0	0	0	0	0	0	0	0	0
		(To Sch 8)									

Provider Name:	Provider Number:	Provider NPI:	OSHPD Facility Number:	Fiscal Period:
OAKVIEW CONVALESCENT	LTC05360F	1265431738	206190572	JANUARY 1, 2008 THROUGH DECEMBER 31, 2008

	AUDIT ADJ 10	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
5.00 Plant Operations and Maintenance												
5.01 Plant Operations and Maintenance - Salaries and Wages												
5.02 Plant Operations and Maintenance - Fringe Benefits												
5.03 Plant Operations and Maintenance - Agency Staff												
5.04 Plant Operations and Maintenance - Other - Nonlabor												
10.00 Housekeeping												
10.01 Housekeeping - Salaries and Wages												
10.02 Housekeeping - Fringe Benefits												
10.03 Housekeeping - Agency Staff												
10.04 Housekeeping - Other - Nonlabor												
60.00 Laundry and Linen	7,415											
60.01 Laundry and Linen - Salaries and Wages												
60.02 Laundry and Linen - Fringe Benefits												
60.03 Laundry and Linen - Agency Staff												
60.04 Laundry and Linen - Other - Nonlabor	(7,415)											
65.00 Dietary												
65.01 Dietary - Salaries and Wages												
65.02 Dietary - Fringe Benefits												
65.03 Dietary - Agency Staff												
65.04 Dietary - Other - Nonlabor												
75.00 Patient Supplies												
75.01 Patient Supplies - Salaries and Wages												
75.02 Patient Supplies - Fringe Benefits												
75.03 Patient Supplies - Agency Staff												
75.04 Patient Supplies - Other - Nonlabor												
80.00 Physical Therapy												
80.01 Physical Therapy - Salaries and Wages												
80.02 Physical Therapy - Fringe Benefits												
80.03 Physical Therapy - Agency Staff												
80.04 Physical Therapy - Other - Nonlabor												
81.00 Respiratory Therapy												
81.01 Respiratory Therapy - Salaries and Wages												
81.02 Respiratory Therapy - Fringe Benefits												
81.03 Respiratory Therapy - Agency Staff												
81.04 Respiratory Therapy - Other - Nonlabor												
82.00 Occupational Therapy												
82.01 Occupational Therapy - Salaries and Wages												
82.02 Occupational Therapy - Fringe Benefits												
82.03 Occupational Therapy - Agency Staff												
82.04 Occupational Therapy - Other - Nonlabor												
83.00 Speech Pathology												

Provider Name:	Provider Number:	Provider NPI:	OSHPD Facility Number:	Fiscal Period:
OAKVIEW CONVALESCENT	LTC05360F	1265431738	206190572	JANUARY 1, 2008 THROUGH DECEMBER 31, 2008

	AUDIT ADJ 10	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
83.01 Speech Pathology - Salaries and Wages												
83.02 Speech Pathology - Fringe Benefits												
83.03 Speech Pathology - Agency Staff												
83.04 Speech Pathology - Other - Nonlabor												
85.00 Pharmacy												
85.01 Pharmacy - Salaries and Wages												
85.02 Pharmacy - Fringe Benefits												
85.03 Pharmacy - Agency Staff												
85.04 Pharmacy - Other - Nonlabor												
90.00 Laboratory												
90.01 Laboratory - Salaries and Wages												
90.02 Laboratory - Fringe Benefits												
90.03 Laboratory - Agency Staff												
90.04 Laboratory - Other - Nonlabor												
95.00 Home Health Services												
95.01 Home Health Services - Salaries and Wages												
95.02 Home Health Services - Fringe Benefits												
95.03 Home Health Services - Agency Staff												
95.04 Home Health Services - Other - Nonlabor												
100.00 Other Ancillary Services												
100.01 Other Ancillary Services - Salaries and Wages												
100.02 Other Ancillary Services - Fringe Benefits												
100.03 Other Ancillary Services - Agency Staff												
100.04 Other Ancillary Services - Other - Nonlabor												
100.06 Subacute Ancillary Services												
100.07 Subacute Ancillary Services - Salaries and Wages												
100.08 Subacute Ancillary Services - Fringe Benefits												
100.09 Subacute Ancillary Services - Agency Staff												
100.10 Subacute Ancillary Services - Other - Nonlabor												
105.00 Skilled Nursing Care												
105.01 Skilled Nursing Care - Salaries and Wages												
105.02 Skilled Nursing Care - Fringe Benefits												
105.03 Skilled Nursing Care - Agency Staff												
105.04 Skilled Nursing Care - Other - Nonlabor												
125.00 Subacute Care												
125.01 Subacute Care - Salaries and Wages												
125.02 Subacute Care - Fringe Benefits												
125.03 Subacute Care - Agency Staff												
125.04 Subacute Care - Other - Nonlabor												
155.00 Social Services												
155.01 Social Services - Salaries and Wages												

Provider Name:	Provider Number:	Provider NPI:	OSHPD Facility Number:	Fiscal Period:
OAKVIEW CONVALESCENT	LTC05360F	1265431738	206190572	JANUARY 1, 2008 THROUGH DECEMBER 31, 2008

	AUDIT ADJ 10	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
155.02 Social Services - Fringe Benefits												
155.03 Social Services - Agency Staff												
155.04 Social Services - Other - Nonlabor												
160.00 Activities												
160.01 Activities - Salaries and Wages												
160.02 Activities - Fringe Benefits												
160.03 Activities - Agency Staff												
160.04 Activities - Other - Nonlabor												
165.00 Administration	4,155											
165.01 Administration - Salaries and Wages												
165.02 Administration - Fringe Benefits												
165.03 Administration - Medical Records - Salaries and Wages												
165.04 Administration - Medical Records - Fringe Benefits												
165.05 Administration - Medical Records - Agency Staff												
165.06 Administration - Medical Records - Other - Nonlabor												
165.07 Administration - Facility License Fees												
165.08 Administration - Liability Insurance												
165.09 Administration - Caregiver Training												
165.10 Administration - Quality Assurance Fees												
165.11 Administration - Other - Nonlabor	(4,155)											
170.00 Inservice Education - Nursing												
170.01 Inservice Education - Nursing - Salaries and Wages												
170.02 Inservice Education - Nursing - Fringe Benefits												
170.03 Inservice Education - Nursing - Agency Staff												
170.04 Inservice Education - Nursing - Other - Nonlabor												
175.00 Total	0	0	0	0	0	0	0	0	0	0	0	0

Provider Name:	Provider Number:	Provider NPI:	OSHPD Facility Number:	Fiscal Period:
OAKVIEW CONVALESCENT	LTC05360F	1265431738	206190572	JANUARY 1, 2008 THROUGH DECEMBER 31, 2008

		TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 11	AUDIT ADJ 12	AUDIT ADJ 13	AUDIT ADJ 14	AUDIT ADJ 15	AUDIT ADJ 16	AUDIT ADJ 17	AUDIT ADJ 18	AUDIT ADJ 19
5.00	Plant Operations and Maintenance	0									
5.01	Plant Operations and Maintenance - Salaries and Wages	0									
5.02	Plant Operations and Maintenance - Fringe Benefits	0									
5.03	Plant Operations and Maintenance - Agency Staff	0									
5.04	Plant Operations and Maintenance - Other - Nonlabor	(5,359)								(5,359)	
10.00	Housekeeping	0									
10.01	Housekeeping - Salaries and Wages	0									
10.02	Housekeeping - Fringe Benefits	0									
10.03	Housekeeping - Agency Staff	0									
10.04	Housekeeping - Other - Nonlabor	0									
15.00	Depreciation: Bldgs and Improvements	0									
20.00	Depreciation: Leasehold Improvements	0									
25.00	Depreciation: Equipment	0									
30.00	Depreciation and Amortization - Other	0									
35.00	Leases and Rentals	0									
40.00	Property Taxes	(12,900)									(20,392)
45.00	Property Insurance	0									
50.00	Interest-Property, Plant, and Equipment	0									
55.00	Interest-Other	0									
60.00	Laundry and Linen	0									
60.01	Laundry and Linen - Salaries and Wages	0									
60.02	Laundry and Linen - Fringe Benefits	0									
60.03	Laundry and Linen - Agency Staff	0									
60.04	Laundry and Linen - Other - Nonlabor	0									
65.00	Dietary	0									
65.01	Dietary - Salaries and Wages	0									
65.02	Dietary - Fringe Benefits	0									
65.03	Dietary - Agency Staff	0									
65.04	Dietary - Other - Nonlabor	0									
70.00	Provision for Bad Debts	0									
75.00	Patient Supplies	0									
75.01	Patient Supplies - Salaries and Wages	0									
75.02	Patient Supplies - Fringe Benefits	0									
75.03	Patient Supplies - Agency Staff	0									
75.04	Patient Supplies - Other - Nonlabor	0									
77.00	Specialized Support Surfaces	0									
80.00	Physical Therapy	0									
80.01	Physical Therapy - Salaries and Wages	0									
80.02	Physical Therapy - Fringe Benefits	0									
80.03	Physical Therapy - Agency Staff	0									
80.04	Physical Therapy - Other - Nonlabor	0									
81.00	Respiratory Therapy	0									
81.01	Respiratory Therapy - Salaries and Wages	0									
81.02	Respiratory Therapy - Fringe Benefits	0									
81.03	Respiratory Therapy - Agency Staff	0									
81.04	Respiratory Therapy - Other - Nonlabor	0									
82.00	Occupational Therapy	0									
82.01	Occupational Therapy - Salaries and Wages	0									

Provider Name:	Provider Number:	Provider NPI:	OSHPD Facility Number:	Fiscal Period:
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		TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 11	AUDIT ADJ 12	AUDIT ADJ 13	AUDIT ADJ 14	AUDIT ADJ 15	AUDIT ADJ 16	AUDIT ADJ 17	AUDIT ADJ 18	AUDIT ADJ 19
82.02	Occupational Therapy - Fringe Benefits	0									
82.03	Occupational Therapy - Agency Staff	0									
82.04	Occupational Therapy - Other - Nonlabor	0									
83.00	Speech Pathology	0									
83.01	Speech Pathology - Salaries and Wages	0									
83.02	Speech Pathology - Fringe Benefits	0									
83.03	Speech Pathology - Agency Staff	0									
83.04	Speech Pathology - Other - Nonlabor	0									
85.00	Pharmacy	0									
85.01	Pharmacy - Salaries and Wages	0									
85.02	Pharmacy - Fringe Benefits	0									
85.03	Pharmacy - Agency Staff	0									
85.04	Pharmacy - Other - Nonlabor	0									
90.00	Laboratory	0									
90.01	Laboratory - Salaries and Wages	0									
90.02	Laboratory - Fringe Benefits	0									
90.03	Laboratory - Agency Staff	0									
90.04	Laboratory - Other - Nonlabor	0									
95.00	Home Health Services	0									
95.01	Home Health Services - Salaries and Wages	0									
95.02	Home Health Services - Fringe Benefits	0									
95.03	Home Health Services - Agency Staff	0									
95.04	Home Health Services - Other - Nonlabor	0									
100.00	Other Ancillary Services	(336)	(336)								
100.01	Other Ancillary Services - Salaries and Wages	0									
100.02	Other Ancillary Services - Fringe Benefits	0									
100.03	Other Ancillary Services - Agency Staff	0									
100.04	Other Ancillary Services - Other - Nonlabor	0									
100.06	Subacute Ancillary Services	0									
100.07	Subacute Ancillary Services - Salaries and Wages	0									
100.08	Subacute Ancillary Services - Fringe Benefits	0									
100.09	Subacute Ancillary Services - Agency Staff	0									
100.10	Subacute Ancillary Services - Other - Nonlabor	0									
100.12	Subacute Pediatrics Ancillary Services	0									
105.00	Skilled Nursing Care	0									
105.01	Skilled Nursing Care - Salaries and Wages	0									
105.02	Skilled Nursing Care - Fringe Benefits	0									
105.03	Skilled Nursing Care - Agency Staff	0									
105.04	Skilled Nursing Care - Other - Nonlabor	0									
110.00	Intermediate Care	0									
115.00	Mentally Disordered	0									
120.00	Developmentally Disabled	0									
125.00	Subacute Care	0									
125.01	Subacute Care - Salaries and Wages	0									
125.02	Subacute Care - Fringe Benefits	0									
125.03	Subacute Care - Agency Staff	0									
125.04	Subacute Care - Other - Nonlabor	0									
126.00	Subacute Care - Pediatrics	0									

Provider Name:	Provider Number:	Provider NPI:	OSHPD Facility Number:	Fiscal Period:
OAKVIEW CONVALESCENT	LTC05360F	1265431738	206190572	JANUARY 1, 2008 THROUGH DECEMBER 31, 2008

		TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 11	AUDIT ADJ 12	AUDIT ADJ 13	AUDIT ADJ 14	AUDIT ADJ 15	AUDIT ADJ 16	AUDIT ADJ 17	AUDIT ADJ 18	AUDIT ADJ 19
130.00	Hospice Inpatient Care	0									
135.00	Other Routine Services	0									
136.00	Residential Care	0									
140.00	Beauty and Barber	336	336								
145.00	Other Nonreimbursable	0									
155.00	Social Services	0									
155.01	Social Services - Salaries and Wages	0									
155.02	Social Services - Fringe Benefits	0									
155.03	Social Services - Agency Staff	0									
155.04	Social Services - Other - Nonlabor	0									
160.00	Activities	0									
160.01	Activities - Salaries and Wages	0									
160.02	Activities - Fringe Benefits	0									
160.03	Activities - Agency Staff	0									
160.04	Activities - Other - Nonlabor	0									
165.00	Administration	20,496									20,496
165.01	Administration - Salaries and Wages	(108,546)					(27,166)			(81,380)	
165.02	Administration - Fringe Benefits	(16,777)					(4,994)			(11,783)	
165.03	Administration - Medical Records - Salaries and Wages	27,166					27,166				
165.04	Administration - Medical Records - Fringe Benefits	4,994					4,994				
165.05	Administration - Medical Records - Agency Staff	0									
165.06	Administration - Medical Records - Other - Nonlabor	11,489					11,489				
165.07	Administration - Facility License Fees	15,150		15,150							
165.08	Administration - Liability Insurance	43,183			43,183						
165.09	Administration - Caregiver Training	0									
165.10	Administration - Quality Assurance Fees	141,896				141,896					
165.11	Administration - Other - Nonlabor	(216,119)		(15,150)	(43,183)	(141,896)	(11,489)	(209)	(1,150)	(3,042)	
170.00	Inservice Education - Nursing	(104)									(104)
170.01	Inservice Education - Nursing - Salaries and Wages	0									
170.02	Inservice Education - Nursing - Fringe Benefits	0									
170.03	Inservice Education - Nursing - Agency Staff	0									
170.04	Inservice Education - Nursing - Other - Nonlabor	0									
175.00	Total	($95,431)	0	0	0	0	0	(209)	(1,150)	(101,564)	0
		(To Sch 8)									

Provider Name:	Provider Number:	Provider NPI:	OSHPD Facility Number:	Fiscal Period:
OAKVIEW CONVALESCENT	LTC05360F	1265431738	206190572	JANUARY 1, 2008 THROUGH DECEMBER 31, 2008

		AUDIT ADJ 20	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
5.00	Plant Operations and Maintenance										
5.01	Plant Operations and Maintenance - Salaries and Wages										
5.02	Plant Operations and Maintenance - Fringe Benefits										
5.03	Plant Operations and Maintenance - Agency Staff										
5.04	Plant Operations and Maintenance - Other - Nonlabor										
10.00	Housekeeping										
10.01	Housekeeping - Salaries and Wages										
10.02	Housekeeping - Fringe Benefits										
10.03	Housekeeping - Agency Staff										
10.04	Housekeeping - Other - Nonlabor										
15.00	Depreciation: Bldgs and Improvements										
20.00	Depreciation: Leasehold Improvements										
25.00	Depreciation: Equipment										
30.00	Depreciation and Amortization - Other										
35.00	Leases and Rentals										
40.00	Property Taxes	7,492									
45.00	Property Insurance										
50.00	Interest-Property, Plant, and Equipment										
55.00	Interest-Other										
60.00	Laundry and Linen										
60.01	Laundry and Linen - Salaries and Wages										
60.02	Laundry and Linen - Fringe Benefits										
60.03	Laundry and Linen - Agency Staff										
60.04	Laundry and Linen - Other - Nonlabor										
65.00	Dietary										
65.01	Dietary - Salaries and Wages										
65.02	Dietary - Fringe Benefits										
65.03	Dietary - Agency Staff										
65.04	Dietary - Other - Nonlabor										
70.00	Provision for Bad Debts										
75.00	Patient Supplies										
75.01	Patient Supplies - Salaries and Wages										
75.02	Patient Supplies - Fringe Benefits										
75.03	Patient Supplies - Agency Staff										
75.04	Patient Supplies - Other - Nonlabor										
77.00	Specialized Support Surfaces										
80.00	Physical Therapy										
80.01	Physical Therapy - Salaries and Wages										
80.02	Physical Therapy - Fringe Benefits										
80.03	Physical Therapy - Agency Staff										
80.04	Physical Therapy - Other - Nonlabor										
81.00	Respiratory Therapy										
81.01	Respiratory Therapy - Salaries and Wages										
81.02	Respiratory Therapy - Fringe Benefits										
81.03	Respiratory Therapy - Agency Staff										
81.04	Respiratory Therapy - Other - Nonlabor										
82.00	Occupational Therapy										
82.01	Occupational Therapy - Salaries and Wages										

Provider Name:	Provider Number:	Provider NPI:	OSHPD Facility Number:	Fiscal Period:
OAKVIEW CONVALESCENT	LTC05360F	1265431738	206190572	JANUARY 1, 2008 THROUGH DECEMBER 31, 2008

		AUDIT ADJ 20	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
82.02	Occupational Therapy - Fringe Benefits										
82.03	Occupational Therapy - Agency Staff										
82.04	Occupational Therapy - Other - Nonlabor										
83.00	Speech Pathology										
83.01	Speech Pathology - Salaries and Wages										
83.02	Speech Pathology - Fringe Benefits										
83.03	Speech Pathology - Agency Staff										
83.04	Speech Pathology - Other - Nonlabor										
85.00	Pharmacy										
85.01	Pharmacy - Salaries and Wages										
85.02	Pharmacy - Fringe Benefits										
85.03	Pharmacy - Agency Staff										
85.04	Pharmacy - Other - Nonlabor										
90.00	Laboratory										
90.01	Laboratory - Salaries and Wages										
90.02	Laboratory - Fringe Benefits										
90.03	Laboratory - Agency Staff										
90.04	Laboratory - Other - Nonlabor										
95.00	Home Health Services										
95.01	Home Health Services - Salaries and Wages										
95.02	Home Health Services - Fringe Benefits										
95.03	Home Health Services - Agency Staff										
95.04	Home Health Services - Other - Nonlabor										
100.00	Other Ancillary Services										
100.01	Other Ancillary Services - Salaries and Wages										
100.02	Other Ancillary Services - Fringe Benefits										
100.03	Other Ancillary Services - Agency Staff										
100.04	Other Ancillary Services - Other - Nonlabor										
100.06	Subacute Ancillary Services										
100.07	Subacute Ancillary Services - Salaries and Wages										
100.08	Subacute Ancillary Services - Fringe Benefits										
100.09	Subacute Ancillary Services - Agency Staff										
100.10	Subacute Ancillary Services - Other - Nonlabor										
100.12	Subacute Pediatrics Ancillary Services										
105.00	Skilled Nursing Care										
105.01	Skilled Nursing Care - Salaries and Wages										
105.02	Skilled Nursing Care - Fringe Benefits										
105.03	Skilled Nursing Care - Agency Staff										
105.04	Skilled Nursing Care - Other - Nonlabor										
110.00	Intermediate Care										
115.00	Mentally Disordered										
120.00	Developmentally Disabled										
125.00	Subacute Care										
125.01	Subacute Care - Salaries and Wages										
125.02	Subacute Care - Fringe Benefits										
125.03	Subacute Care - Agency Staff										
125.04	Subacute Care - Other - Nonlabor										
126.00	Subacute Care - Pediatrics										

Provider Name:	Provider Number:	Provider NPI:	OSHPD Facility Number:	Fiscal Period:
OAKVIEW CONVALESCENT	LTC05360F	1265431738	206190572	JANUARY 1, 2008 THROUGH DECEMBER 31, 2008

		AUDIT ADJ 20	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
130.00	Hospice Inpatient Care										
135.00	Other Routine Services										
136.00	Residential Care										
140.00	Beauty and Barber										
145.00	Other Nonreimbursable										
155.00	Social Services										
155.01	Social Services - Salaries and Wages										
155.02	Social Services - Fringe Benefits										
155.03	Social Services - Agency Staff										
155.04	Social Services - Other - Nonlabor										
160.00	Activities										
160.01	Activities - Salaries and Wages										
160.02	Activities - Fringe Benefits										
160.03	Activities - Agency Staff										
160.04	Activities - Other - Nonlabor										
165.00	Administration										
165.01	Administration - Salaries and Wages										
165.02	Administration - Fringe Benefits										
165.03	Administration - Medical Records - Salaries and Wages										
165.04	Administration - Medical Records - Fringe Benefits										
165.05	Administration - Medical Records - Agency Staff										
165.06	Administration - Medical Records - Other - Nonlabor										
165.07	Administration - Facility License Fees										
165.08	Administration - Liability Insurance										
165.09	Administration - Caregiver Training										
165.10	Administration - Quality Assurance Fees										
165.11	Administration - Other - Nonlabor										
170.00	Inservice Education - Nursing										
170.01	Inservice Education - Nursing - Salaries and Wages										
170.02	Inservice Education - Nursing - Fringe Benefits										
170.03	Inservice Education - Nursing - Agency Staff										
170.04	Inservice Education - Nursing - Other - Nonlabor										
175.00	Total	7,492	0	0	0	0	0	0	0	0	0

Provider Name	Fiscal Period	Provider Number	Adjustments
OAKVIEW CONVALESCENT	JANUARY 1, 2008 THROUGH DECEMBER 31, 2008	LTC05360F	21

Report References									
	Cost Report			Audit Report					
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch	Line	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
						RECONCILIATION OF THE PROVIDER'S RECORDS TO THE AUDIT REPORT			
1	10.1(4)	5	14	8A-1	5.00	Plant Operations and Maintenance	$242,987	($242,987)	$0
	Not Reported			8A-1	5.01	Plant Operations and Maintenance - Salaries and Wages	0	82,678	82,678
	Not Reported			8A-1	5.02	Plant Operations and Maintenance - Fringe Benefits	0	17,428	17,428
	Not Reported			8A-1	5.04	Plant Operations and Maintenance - Other - Nonlabor	0	142,881	142,881 *
2	10.1(4)	10	14	8A-1	10.00	Housekeeping	$78,188	($78,188)	$0
	Not Reported			8A-1	10.01	Housekeeping - Salaries and Wages	0	53,634	53,634
	Not Reported			8A-1	10.02	Housekeeping - Fringe Benefits	0	11,585	11,585
	Not Reported			8A-1	10.04	Housekeeping - Other - Nonlabor	0	12,969	12,969
3	10.1(4)	60	14	8A-1	60.00	Laundry and Linen	$52,515	($59,930)	($7,415) *
	Not Reported			8A-1	60.01	Laundry and Linen - Salaries and Wages	0	33,310	33,310
	Not Reported			8A-1	60.02	Laundry and Linen - Fringe Benefits	0	6,288	6,288
	Not Reported			8A-1	60.04	Laundry and Linen - Other - Nonlabor	0	20,332	20,332 *
4	10.1(4)	65	14	8A-1	65.00	Dietary	$358,380	($358,380)	$0
	Not Reported			8A-1	65.01	Dietary - Salaries and Wages	0	180,131	180,131
	Not Reported			8A-1	65.02	Dietary - Fringe Benefits	0	33,912	33,912
	Not Reported			8A-1	65.04	Dietary - Other - Nonlabor	0	144,337	144,337
5	10.1(4)	105	14	8A-1	105.00	Skilled Nursing Care	$1,239,254	($1,239,254)	$0
	Not Reported			8A-1	105.01	Skilled Nursing Care - Salaries and Wages	0	992,437	992,437
	Not Reported			8A-1	105.02	Skilled Nursing Care - Fringe Benefits	0	189,189	189,189
	Not Reported			8A-1	105.04	Skilled Nursing Care - Other - Nonlabor	0	57,628	57,628
6	10.1(4)	155	14	8A-1	155.00	Social Services	$41,620	($41,620)	$0
	Not Reported			8A-1	155.01	Social Services - Salaries and Wages	0	31,401	31,401
	Not Reported			8A-1	155.02	Social Services - Fringe Benefits	0	5,838	5,838
	Not Reported			8A-1	155.04	Social Services - Other - Nonlabor	0	4,381	4,381

-Continued on next page-

*Balance carried forward from prior/to subsequent adjustments

Provider Name	Fiscal Period	Provider Number	Adjustments
OAKVIEW CONVALESCENT	JANUARY 1, 2008 THROUGH DECEMBER 31, 2008	LTC05360F	21

RECONCILIATION OF THE PROVIDER'S RECORDS TO THE AUDIT REPORT

Report References									
	Cost Report			Audit Report					
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch	Line	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
-Continued from previous page-									
7	10.1(4)	160	14	8A-1	160.00	Activities	$82,866	($82,866)	$0
	Not Reported			8A-1	160.01	Activities - Salaries and Wages	0	64,688	64,688
	Not Reported			8A-1	160.02	Activities - Fringe Benefits	0	12,795	12,795
	Not Reported			8A-1	160.04	Activities - Other - Nonlabor	0	5,383	5,383
8	10.1(4)	165	14	8A-1	165.00	Administration	$509,998	($534,649)	($24,651) *
	Not Reported			8A-1	165.01	Administration - Salaries and Wages	0	139,617	139,617 *
	Not Reported			8A-1	165.02	Administration - Fringe Benefits	0	21,276	21,276 *
	Not Reported			8A-1	165.11	Administration - Other - Nonlabor	0	373,756	373,756 *
9	10.1(4)	170	14	8A-1	170.00	Inservice Education - Nursing	$61,840	($61,736)	$104 *
	Not Reported			8A-1	170.01	Inservice Education - Nursing - Salaries and Wages	0	53,928	53,928
	Not Reported			8A-1	170.02	Inservice Education - Nursing - Fringe Benefits	0	7,808	7,808

To reclassify reported expenses for proper cost determination.
42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304

*Balance carried forward from prior/to subsequent adjustments

Provider Name	Fiscal Period	Provider Number	Adjustments
OAKVIEW CONVALESCENT	JANUARY 1, 2008 THROUGH DECEMBER 31, 2008	LTC05360F	21

Report References									
	Cost Report			Audit Report					
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch	Line	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
						RECONCILIATION OF THE PROVIDER'S ADJUSTMENTS TO THE AUDIT REPORT			
10	10.1(4)	60	14	8A-1	60.00	Laundry and Linen *	($7,415)	$7,415	$0
	Not Reported		14	8A-1	60.04	Laundry and Linen - Other - Nonlabor *	20,332	(7,415)	12,917
	10.1(4)	165	14	8A-1	165.00	Administration *	(24,651)	4,155	(20,496) *
	Not Reported		14	8A-1	165.11	Administration - Other - Nonlabor *	373,756	(4,155)	369,601 *
						To reclassify the provider's adjustments for proper cost determination.			
						42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304			

*Balance carried forward from prior/to subsequent adjustments

Provider Name	Fiscal Period	Provider Number	Adjustments
OAKVIEW CONVALESCENT	JANUARY 1, 2008 THROUGH DECEMBER 31, 2008	LTC05360F	21

Report References										
	Cost Report			Audit Report						
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch	Line	Explanation of Audit Adjustments		As Reported	Increase (Decrease)	As Adjusted
						RECLASSIFICATIONS OF REPORTED COSTS				
11	10.1(4)	100	14	8A-2	100.00	Other Ancillary Services		$10,140	($336)	$9,804
	10.1(4)	140	14	8A-2	140.00	Beauty and Barber		0	336	336
						To reclassify beauty and barber expenses to a nonreimbursable cost center.				
						42 CFR 413.9, 413.20 and 413.24				
						CMS Pub. 15-1, Section 2328				
12	Not Reported			8A-2	165.07	Administration - Facility License Fees		$0	$15,150	$15,150
	Not Reported			8A-2	165.11	Administration - Other - Nonlabor	*	369,601	(15,150)	354,451 *
						To reclassify DHS licensing fees to the appropriate cost center.				
						42 CFR 413.20 and 413.24				
						CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8				
13	Not Reported			8A-2	165.08	Administration - Liability Insurance		$0	$43,183	$43,183
	Not Reported			8A-2	165.11	Administration - Other - Nonlabor	*	354,451	(43,183)	311,268 *
						To reclassify liability insurance expense to the appropriate cost center.				
						42 CFR 413.20 and 413.24				
						CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8				
14	Not Reported			8A-2	165.10	Administration - Quality Assurance Fees		$0	$141,896	$141,896
	Not Reported			8A-2	165.11	Administration - Other - Nonlabor	*	311,268	(141,896)	169,372 *
						To reclassify quality assurance fees to the appropriate cost center.				
						42 CFR 413.20 and 413.24				
						CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8				
15	Not Reported			8A-2	165.01	Administration - Salaries and Wages	*	$139,617	($27,166)	$112,451 *
	Not Reported			8A-2	165.02	Administration - Fringe Benefits	*	21,276	(4,994)	16,282 *
	Not Reported			8A-2	165.11	Administration - Other - Nonlabor	*	169,372	(11,489)	157,883 *
	Not Reported			8A-2	165.03	Administration - Medical Records - Salaries and Wages		0	27,166	27,166
	Not Reported			8A-2	165.04	Administration - Medical Records - Fringe Benefits		0	4,994	4,994
	Not Reported			8A-2	165.06	Administration - Medical Records - Other - Nonlabor		0	11,489	11,489
						To reclassify medical records expenses to the appropriate cost center.				
						42 CFR 413.20 and 413.24				
						CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8				

*Balance carried forward from prior/to subsequent adjustments

Provider Name	Fiscal Period	Provider Number	Adjustments
OAKVIEW CONVALESCENT	JANUARY 1, 2008 THROUGH DECEMBER 31, 2008	LTC05360F	21

Report References									
	Cost Report			Audit Report					
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch	Line	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
						ADJUSTMENTS TO REPORTED COSTS			
16	Not Reported			8A-2	165.11	Administration - Other - Nonlabor *	$157,883	($209)	$157,674 *
						To eliminate political contributions/lobby fees not related to patient care.			
						42 CFR 413.9(c)(3) / CMS Pub. 15-1, Section 2139			
17	Not Reported			8A-2	165.11	Administration - Other - Nonlabor *	$157,674	($1,150)	$156,524 *
						To eliminate utilization review expense due to the fact that the State performs its own utilization review.			
						CMS Pub. 15-1, Section 2126			
						CCR, Title 22, Sections 50009.1 and 51159			
18	Not Reported			8A-2	5.04	Plant Operations and Maintenance - Other - Nonlabor *	$142,881	($5,359)	$137,522
	Not Reported			8A-2	165.01	Administration - Salaries and Wages *	112,451	(81,380)	31,071
	Not Reported			8A-2	165.02	Administration - Fringe Benefits *	16,282	(11,783)	4,499
	Not Reported			8A-2	165.11	Administration - Other - Nonlabor *	156,524	(3,042)	153,482
						To eliminate the home office costs due to the fact that the provider did not file a home office cost report.			
						42 CFR 413.17 / CMS Pub. 15-1, Sections 2150.2 and 2304			
19	10.1(4)	40	14	8A-2	40.00	Property Taxes	$12,900	($20,392)	($7,492) *
	10.1(4)	165	14	8A-2	165.00	Administration *	(20,496)	20,496	0
	10.1(4)	170	14	8A-2	170.00	Inservice Education - Nursing *	104	(104)	0
						To reconcile the reported expenses to agree with the provider's trial balance.			
						42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304			
20	10.1(4)	40	14	8A-2	40.00	Property Taxes *	($7,492)	$7,492	$0
						To adjust property taxes for proper cost determination.			
						42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304			

*Balance carried forward from prior/to subsequent adjustments

Provider Name	Fiscal Period	Provider Number	Adjustments
OAKVIEW CONVALESCENT	JANUARY 1, 2008 THROUGH DECEMBER 31, 2008	LTC05360F	21

Report References									
	Cost Report			Audit Report					
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch	Line	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
						ADJUSTMENT TO REPORTED STATISTICS			
21	Not Reported			7	5.00	Plant Operations and Maintenance (Square Feet)	0	75	75
	Not Reported			7	10.00	Housekeeping	0	201	201
	Not Reported			7	60.00	Laundry and Linen	0	250	250
	Not Reported			7	65.00	Dietary	0	1,700	1,700
	Not Reported			7	155.00	Social Services	0	290	290
	Not Reported			7	165.00	Administration	0	2,596	2,596
	Not Reported			7	165.00	Medical Records	0	240	240
	Not Reported			7	170.00	Inservice Education - Nursing	0	252	252
	11.1(1 of 3)	85	2	7	N/A	Total Statistics - Square Feet	8,596	5,604	14,200
	11.1(1 of 3)	85	2	7	N/A	Total Statistics - Square Feet	8,596	5,529	14,125
	11.1(1 of 3)	85	2	7	N/A	Total Statistics - Square Feet	8,596	5,328	13,924

To establish the correct square footage in order to properly allocate indirect costs.
42 CFR 413.24 / CMS Pub. 15-1, Sections 2300 and 2306