

**APPEAL RECOMPUTATION
OF THE
REVISED 2 REPORT**

**VIENNA CONVALESCENT HOSPITAL
LODI, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1972501823**

**FISCAL PERIOD ENDED
MAY 31, 2008**

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

**Section Chief: Robert G. Kwick
Audit Supervisor: Kelly Ostrom
Auditor: David Pereira**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

August 20, 2013

Corey Wright, Administrator
Vienna Convalescent Hospital
800 South Ham Lane
Lodi, CA 95242

In the Matter of:

VIENNA CONVALESCENT HOSPITAL
NATIONAL PROVIDER IDENTIFIER (NPI) 1972501823
FISCAL PERIOD ENDED MAY 31, 2008
CASE NO.: 34-2012-80001226

Pursuant to the Superior Court of the State of California Settlement Agreement signed on July 17, 2013, the following revisions are made to the Medi-Cal revised 2 cost report dated May 21, 2012.

SUMMARY OF REVISIONS

	<u>COST</u>	<u>COST PER DAY</u>
Revised 2 Cost and Cost Per Day	\$ 6,973,273	\$ 138.30
Revision	<u>45,136</u>	<u>0.90</u>
Revised 3 Cost and Cost Per Day	\$ <u>7,018,409</u>	\$ <u>139.20</u>

Enclosed are the revised schedules detailing the results of the recomputation 3.

Original Signed By

Robert G. Kwick, Chief
Audits Section—Sacramento
Financial Audits Branch

Corey Wright
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cc: Audit Review and Analysis Section
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SUMMARY OF REVISED 3 FACILITY COST PER PATIENT DAY

Provider Name:
VIENNA CONVALESCENT HOSPITAL

Fiscal Period:
JUNE 1, 2007 THROUGH MAY 31, 2008

Provider Number:
ZZR05481F

Provider NPI:
1972501823

OSHPD Facility No.:
206391070

Line No.	PROGRAM DESCRIPTION	AS REVISED 2	AS REVISED 3	REVISED 3 COST PER PATIENT DAY
SKILLED NURSING CARE				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ 3,777,229	\$ 3,777,229	\$ 74.92
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ 922,564	\$ 992,564	\$ 19.69
3	Cost of Direct and Indirect NonLabor - Other (Sch. 4, Ln. 105)	\$ 1,092,310	\$ 1,092,310	\$ 21.66
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ 60,950	\$ 60,950	\$ 1.21
5	Property Taxes (Sch. 5, Ln. 105)	\$ 30,169	\$ 30,169	\$ 0.60
6	Facility License Fees (Sch. 6, Ln. 105)	\$ 40,046	\$ 40,046	\$ 0.79
7	Liability Insurance (Sch. 6, Ln. 105)	\$ 81,386	\$ 81,386	\$ 1.61
8	Caregiver Training (Sch. 6, Ln. 105)	\$ 0	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ 375,557	\$ 375,557	\$ 7.45
10	Cost of Administration (Sch. 6, Ln. 105)	\$ 523,062	\$ 568,198	\$ 11.27
11	Cost of Routine Service/Revised Total Costs	\$ 6,973,273	\$ 7,018,409	\$ 139.20
12	Total Patient Days (Rev)	50,420	50,420	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 138.30	\$ 139.20	
14	Overpayments (Rev)	\$ 6,751	\$ 6,751	
INTERMEDIATE CARE				
15	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
16	Total Patient Days (Rev)		0	
17	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
18	Overpayments (Rev)	\$	\$ 0	
MENTALLY DISORDERED				
19	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
20	Total Patient Days (Rev)		0	
21	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
22	Overpayments (Rev)	\$	\$ 0	
DEVELOPMENTALLY DISABLED				
23	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
24	Total Patient Days (Rev)		0	
25	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
26	Overpayments (Rev)	\$	\$ 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	

SUMMARY OF REVISED 3 FACILITY COST PER PATIENT DAY

Provider Name:
VIENNA CONVALESCENT HOSPITAL

Fiscal Period:
JUNE 1, 2007 THROUGH MAY 31, 2008

Provider Number:
ZZR05481F

Provider NPI:
1972501823

OSHPD Facility No.:
206391070

Line No.	PROGRAM DESCRIPTION	AS REVISED 2	AS REVISED 3	REVISED 3 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	
48	Total Patient Days (Rev)		0	
49	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
50	Overpayments (Rev)	\$	\$ 0	
OTHER ROUTINE SERVICES				
51	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
52	Total Patient Days (Rev)		0	
53	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
54	Overpayments (Rev)	\$	\$ 0	

ALLOCATION OF GENERAL SERVICES - LABOR
(DIRECT CARE)

Provider Name:
VIENNA CONVALESCENT HOSPITAL

Fiscal Period:
JUNE 1, 2007 THROUGH MAY 31, 2008

Provider Number:
ZZR05481F

Provider NPI:
1972501823

OSHPD Facility No.:
206391070

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Svcs	Activities	Total
			155	160	
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)	\$ 67,826	\$ 67,826		
160.00	Activities (Salaries, Fringe Benefits, & Agency Labor)	81,986		\$ 81,986	
165.00	Administration				
165.00	Medical Records				
170.00	Inservice Education - Nursing				
ANCILLARY SERVICES					
75.00	Patient Supplies	28,741	0	0	\$ 28,741
77.00	Specialized Support Surfaces	N/A	0	0	0
80.00	Physical Therapy	184,380	0	0	184,380
81.00	Respiratory Therapy	0	0	0	0
82.00	Occupational Therapy	130,364	0	0	130,364
83.00	Speech Pathology	9,182	0	0	9,182
85.00	Pharmacy	96,524	0	0	96,524
90.00	Laboratory	6,450	0	0	6,450
95.00	Home Health Services	0	0	0	0
100.00	Other Ancillary Services	52,030	0	0	52,030
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	3,627,417	67,826	81,986	3,777,229 *
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	1,526	0	0	1,526
145.00	Other Nonreimbursable	0	0	0	0
	TOTAL	\$ 4,286,426	\$ 67,826	\$ 81,986	\$ 4,286,426

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES - LABOR
(INDIRECT CARE)

Provider Name:
VIENNA CONVALESCENT HOSPITAL

Provider Number:
ZZR05481F

Provider NPI:
1972501823

OSHPD Facility Number:
206391070

Fiscal Period:
JUNE 1, 2007 THROUGH MAY 31, 2008

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Svcs 155	Activities 160	In-serv. Ed 170	Accumulated Costs	Admin 165	Medical Records 165	Total
GENERAL SERVICES													
5.00	Plant Operations and Maintenance	\$ 64,213	\$ 64,213										
10.00	Housekeeping	261,901	0	\$ 261,901									
60.00	Laundry and Linen	167,726	2,677	10,918	\$ 181,321								
65.00	Dietary	380,011	4,825	19,678	0	\$ 404,514							
155.00	Social Services	N/A	9,054	36,928	0	0	\$ 45,982						
160.00	Activities	N/A	0	0	0	0	0	\$ -					
165.00	Administration	N/A	5,270	21,494	0	0	0	0		\$ 26,764	\$ 26,764		
165.00	Medical Records	72,002	0	0	0	0	0	0		72,002		\$ 72,002	
170.00	Inservice Education - Nursing	65,231	0	0	0	0	0	0	\$ 65,231				
ANCILLARY SERVICES													
75.00	Patient Supplies		286	1,167	0	0	0	0	0	1,453	134	360	\$ 1,948
77.00	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
80.00	Physical Therapy		789	3,219	0	0	0	0	0	4,008	811	2,183	7,002
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	548	1,475	2,023
83.00	Speech Pathology		0	0	0	0	0	0	0	0	39	104	142
85.00	Pharmacy		437	1,780	0	0	0	0	0	2,217	426	1,146	3,788
90.00	Laboratory		0	0	0	0	0	0	0	0	27	73	100
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	219	588	807
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		40,364	164,630	181,321	404,514	45,982	0	65,231	902,041	24,530	65,993	992,564 *
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		512	2,087	0	0	0	0	0	2,599	30	80	2,709
145.00	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,011,084	\$ 64,213	\$ 261,901	\$ 181,321	\$ 404,514	\$ 45,982	\$ -	\$ 65,231	\$ 912,318	\$ 26,764	\$ 72,002	\$ 1,011,084

* (To Schedule 1)

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

Provider Name:
VIENNA CONVALESCENT HOSPITAL

Provider Number:
ZZR05481F

Provider Number:
1972501823

OSHPD Facility Number:
206391070

Fiscal Period:
JUNE 1, 2007 THROUGH MAY 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	\$ 235,115	\$ 235,115										
10.00	Housekeeping	45,056	0	\$ 45,056									
60.00	Laundry and Linen	31,271	9,801	1,878	\$ 42,951								
65.00	Dietary	442,410	17,666	3,385	0	\$ 463,461							
155.00	Social Services	1,374	33,151	6,353	0	0	\$ 40,878						
160.00	Activities	18,737	0	0	0	0	0	\$ 18,737					
165.00	Administration	N/A	19,296	3,698	0	0	0	0		\$ 22,993	\$ 22,993		
165.00	Medical Records	0	0	0	0	0	0	0		0		\$ -	
170.00	Inservice Education - Nursing	4,724	0	0	0	0	0	0	\$ 4,724				
ANCILLARY SERVICES													
75.00	Patient Supplies	0	1,048	201	0	0	0	0	0	1,249	115	0	\$ 1,364
77.00	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
80.00	Physical Therapy	0	2,890	554	0	0	0	0	0	3,443	697	0	4,140
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	471	0	471
83.00	Speech Pathology	0	0	0	0	0	0	0	0	0	33	0	33
85.00	Pharmacy	0	1,598	306	0	0	0	0	0	1,905	366	0	2,270
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	188	0	188
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	324,371	147,792	28,322	42,951	463,461	40,878	18,737	4,724	1,071,236	21,074	0	1,092,310
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		1,873	359	0	0	0	0	0	2,232	26	0	2,258
145.00	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,103,058	\$ 235,115	\$ 45,056	\$ 42,951	\$ 463,461	\$ 40,878	\$ 18,737	\$ 4,724	\$ 1,080,065	\$ 22,993	\$ -	\$ 1,103,058

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
VIENNA CONVALESCENT HOSPITAL

Fiscal Period:
JUNE 1, 2007 THROUGH MAY 31, 2008

Provider Number:
ZZR05481F

Provider NPI:
1972501823

OSHPD Facility Number:
206391070

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital	Plant Ops	Hskpng	Laundry	Dietary	Soc Svcs	Activities
				Various	5	10	60	65	155	160
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 63,381	67%							
	Property Tax (line 40)	31,373	33%	\$ 94,754						
5.00	Plant Operations and Maintenance			0	\$ -					
10.00	Housekeeping			0	0	\$ -				
60.00	Laundry and Linen			3,950	0	0	\$ 3,950			
65.00	Dietary			7,119	0	0	0	\$ 7,119		
155.00	Social Services			13,360	0	0	0	0	\$ 13,360	
160.00	Activities			0	0	0	0	0	0	\$ -
165.00	Administration			7,776	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			422	0	0	0	0	0	0
77.00	Specialized Support Surfaces			0	0	0	0	0	0	0
80.00	Physical Therapy			1,165	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			644	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			59,562	0	0	3,950	7,119	13,360	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			755	0	0	0	0	0	0
145.00	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 94,754	100%	\$ 94,754	\$ -	\$ -	\$ 3,950	\$ 7,119	\$ 13,360	\$ -

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
VIENNA CONVALESCENT HOSPITAL

Fiscal Period:
JUNE 1, 2007 THROUGH MAY 31, 2008

Provider Number:
ZZR05481F

Provider NPI:
1972501823

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 67% Of Total	Property Tax 33% Of Total
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 63,381	67%							
	Property Tax (line 40)	31,373	33%							
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				\$ 7,776	\$ 7,776				
165.00	Medical Records				0		\$ -			
170.00	Inservice Education - Nursing			\$ -						
ANCILLARY SERVICES										
75.00	Patient Supplies			0	422	39	0	\$ 461	\$ 309	\$ 153
77.00	Specialized Support Surfaces			0	0	0	0	0	0	0
80.00	Physical Therapy			0	1,165	236	0	1,400	937	464
81.00	Respiratory Therapy			0	0	0	0	0	0	0
82.00	Occupational Therapy			0	0	159	0	159	107	53
83.00	Speech Pathology			0	0	11	0	11	8	4
85.00	Pharmacy			0	644	124	0	768	514	254
90.00	Laboratory			0	0	8	0	8	5	3
95.00	Home Health Services			0	0	0	0	0	0	0
100.00	Other Ancillary Services			0	0	64	0	64	43	21
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	83,992	7,127	0	91,119	60,950	30,169
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	755	9	0	764	511	253
145.00	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 94,754	100%	\$ -	\$ 86,978	\$ 7,776	\$ -	\$ 94,754	\$ 63,381	\$ 31,373

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
VIENNA CONVALESCENT HOSPITAL

Provider Number:
ZZR05481F

Provider NPI:
1972501823

OSHPD Facility Number:
206391070

Fiscal Period:
JUNE 1, 2007 THROUGH MAY 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. 53% of Total	Facility License Fees 4% of Total	Liability Insurance 8% of Total	Caregiver Training 0% of Total	Quality Assur. Fees 35% of Total
GENERAL SERVICES														
45.00	Property Insurance	\$ 11,365												
55.00	Interest-Other	0												
165.00	Administration (Salaries & Wages, Fringe Benefits, and Other - Nonlabor - excludes lines 165.03 - 165.10)	608,573												
	Total Costs Allocable as Administration	619,938	53%											
165.07	Facility License Fees	43,693	4%											
165.08	Liability Insurance	88,797	8%											
165.09	Caregiver Training	0	0%											
165.10	Quality Assurance Fees	409,755	35%											
	Total	1,162,183	100%						\$ 1,162,183					
ANCILLARY SERVICES														
75.00	Patient Supplies			\$ 28,741	\$ 1,453	\$ 1,249	\$ 422	\$ 31,865	5,818	\$ 3,103	\$ 219	\$ 444	\$ -	\$ 2,051
77.00	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
80.00	Physical Therapy			184,380	4,008	3,443	1,165	192,996	35,235	18,795	1,325	2,692	0	12,423
81.00	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
82.00	Occupational Therapy			130,364	0	0	0	130,364	23,800	12,696	895	1,818	0	8,391
83.00	Speech Pathology			9,182	0	0	0	9,182	1,676	894	63	128	0	591
85.00	Pharmacy			96,524	2,217	1,905	644	101,290	18,492	9,864	695	1,413	0	6,520
90.00	Laboratory			6,450	0	0	0	6,450	1,178	628	44	90	0	415
95.00	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100.00	Other Ancillary Services			52,030	0	0	0	52,030	9,499	5,067	357	726	0	3,349
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			3,777,229	902,041	1,071,236	83,992	5,834,497	1,065,187	568,198	40,046	81,386	0	375,557
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			1,526	2,599	2,232	755	7,112	1,298	693	49	99	0	458
145.00	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 1,162,183		\$ 4,286,426	\$ 912,318	\$ 1,080,065	\$ 86,978	\$ 6,365,786	\$ 1,162,183					
	Total Administrative Costs							\$ 1,162,183		\$ 619,938	\$ 43,693	\$ 88,797	\$ -	\$ 409,755
	Unit Cost Multiplier							0.18256708						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 98,766	\$ 22,993	\$ 7,776	\$ 129,536							
	TOTAL FACILITY COSTS							\$ 7,657,505						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
VIENNA CONVALESCENT HOSPITAL

Provider Number:
ZZR05481F

Provider NPI:
1972501823

OSHPD Facility Number:
206391070

Fiscal Period:
JUNE 1, 2007 THROUGH MAY 31, 2008

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Rev)	Plant Ops (SQ FT) 5 (Rev)	Hskpng (SQ FT) 10 (Rev)	Laundry (LBS) 60 (Rev)	Dietary (MEALS) 65 (Rev)	Soc Srvs (DIRECT EXP) 155 (Rev)	Activities (DIRECT EXP) 160 (Rev)	In-serv. Ed (DIRECT EXP) 170 (Rev)	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	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						31,865	31,865
77	Specialized Support Surfaces									0	0
80	Physical Therapy	273	273	273						192,996	192,996
81	Respiratory Therapy									0	0
82	Occupational Therapy									130,364	130,364
83	Speech Pathology									9,182	9,182
85	Pharmacy	151	151	151						101,290	101,290
90	Laboratory									6,450	6,450
95	Home Health Services									0	0
100	Other Ancillary Services									52,030	52,030
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	502,700	150,810	3,951,788	3,951,788	3,951,788	5,834,497	5,834,497
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						7,112	7,112
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	22,213	22,213	22,213	502,700	150,810	3,951,788	3,951,788	3,951,788	6,365,786	6,365,786
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 67,826 0.01716337	\$ 81,986 0.020746558			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 64,213 2.89078468	\$ 261,901 11.79043803	\$ 181,321 0.36069388	\$ 404,514 2.68227545	\$ 45,982 0.01163564	\$ - 0.00000000	\$ 65,231 0.01650671	\$ 26,764 0.00420433	\$ 72,002 0.01131078
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 235,115 10.58456760	\$ 45,056 2.02836177	\$ 42,951 0.08543977	\$ 463,461 3.07314488	\$ 40,878 0.01034410	\$ 18,737 0.00474140	\$ 4,724 0.00119541	\$ 22,993 0.00361202	\$ - 0.00000000
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 94,754 4.26570027	\$ - 0.00000000	\$ - 0.00000000	\$ 3,950 0.00785765	\$ 7,119 0.04720810	\$ 13,360 0.00338079	\$ - 0.00000000	\$ - 0.00000000	\$ 7,776 0.00122159	\$ - 0.00000000

SUMMARY OF REVISED 3 PROGRAM EXPENSES

Provider Name:
VIENNA CONVALESCENT HOSPITAL

Fiscal Period:
JUNE 1, 2007 THROUGH MAY 31, 2008

Provider Number:
ZZR05481F

Provider NPI:
1972501823

OSHPD Facility Number:
206391070

Line No.	Natural Class	ACCOUNT TITLE	Account Number	AS REVISED 2	REVISIONS			AS REVISED 3
					(SCHEDULE 8A-1)	SUBTOTAL	(SCHEDULE 8A-2)	
5.00		Plant Operations and Maintenance	6200	\$ 0	\$ 0	\$ 0	\$ 0	
5.01	.01-.19	Salaries and Wages	6200	47,814	0	47,814	0	47,814 (Sch 3)
5.02	.20-.39	Fringe Benefits	6200	16,399	0	16,399	0	16,399 (Sch 3)
5.03	.79	Agency Staff	6200	0	0	0	0	0 (Sch 3)
5.04	.40-.99	Other - Nonlabor	6200	235,115	0	235,115	0	235,115 (Sch 4)
5.05		Plant Operations and Maintenance - Total	6200	\$ 299,328	\$ 0	\$ 299,328	\$ 0	\$ 299,328
10.00		Housekeeping	6300	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
10.01	.01-.19	Salaries and Wages	6300	201,378	0	201,378	0	201,378 (Sch 3)
10.02	.20-.39	Fringe Benefits	6300	60,523	0	60,523	0	60,523 (Sch 3)
10.03	.79	Agency Staff	6300	0	0	0	0	0 (Sch 3)
10.04	.40-.99	Other - Nonlabor	6300	45,056	0	45,056	0	45,056 (Sch 4)
10.05		Housekeeping - Total	6300	\$ 306,957	\$ 0	\$ 306,957	\$ 0	\$ 306,957
15.00		Depreciation: Bldgs and Improvements	7110 - 7120	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0 (Sch 5)
20.00		Depreciation: Leasehold Improvements	7130	17,708	0	17,708	0	17,708 (Sch 5)
25.00		Depreciation: Equipment	7140	7,850	0	7,850	0	7,850 (Sch 5)
30.00		Depreciation and Amortization - Other	7150 - 7160	0	0	0	0	0 (Sch 5)
35.00		Leases and Rentals	7200	37,823	0	37,823	0	37,823 (Sch 5)
40.00		Property Taxes	7300	31,373	0	31,373	0	31,373 (Sch 5)
45.00		Property Insurance	7400	11,365	0	11,365	0	11,365 (Sch 6)
50.00		Interest-Property, Plant, and Equipment	7500	0	0	0	0	0 (Sch 5)
55.00		Interest-Other	7600	0	0	0	0	0 (Sch 6)
57.00		Subtotal 005 - 055		\$ 712,404	\$ 0	\$ 712,404	\$ 0	\$ 712,404
60.00		Laundry and Linen	6400	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
60.01	.01-.19	Salaries and Wages	6400	124,946	0	124,946	0	124,946 (Sch 3)
60.02	.20-.39	Fringe Benefits	6400	42,780	0	42,780	0	42,780 (Sch 3)
60.03	.79	Agency Staff	6400	0	0	0	0	0 (Sch 3)
60.04	.40-.99	Other - Nonlabor	6400	31,271	0	31,271	0	31,271 (Sch 4)
60.05		Laundry and Linen - Total	6400	\$ 198,997	\$ 0	\$ 198,997	\$ 0	\$ 198,997
65.00		Dietary	6500	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
65.01	.01-.19	Salaries and Wages	6500	299,559	0	299,559	0	299,559 (Sch 3)
65.02	.20-.39	Fringe Benefits	6500	80,452	0	80,452	0	80,452 (Sch 3)
65.03	.79	Agency Staff	6500	0	0	0	0	0 (Sch 3)
65.04	.40-.99	Other - Nonlabor	6500	442,410	0	442,410	0	442,410 (Sch 4)
65.05		Dietary - Total	6500	\$ 822,421	\$ 0	\$ 822,421	\$ 0	\$ 822,421
70.00		Provision for Bad Debts	7700	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
		Ancillary Services (Note 1)						
75.00		Patient Supplies	8100	\$ 28,741	\$ 0	\$ 28,741	\$ 0	\$ 28,741 (Sch 2)
75.01	.01-.19	Salaries and Wages	8100	0	0	0	0	0 (Sch 2)
75.02	.20-.39	Fringe Benefits	8100	0	0	0	0	0 (Sch 2)
75.03	.79	Agency Staff	8100	0	0	0	0	0 (Sch 2)
75.04	.40-.99	Other - Nonlabor	8100	0	0	0	0	0 (Sch 4)
75.05		Patient Supplies - Total	8100	\$ 28,741	\$ 0	\$ 28,741	\$ 0	\$ 28,741
77.00		Specialized Support Surfaces	8150	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0 (Sch 4)
80.00		Physical Therapy	8200	\$ 184,380	\$ 0	\$ 184,380	\$ 0	\$ 184,380 (Sch 2)
80.01	.01-.19	Salaries and Wages	8200	0	0	0	0	0 (Sch 2)
80.02	.20-.39	Fringe Benefits	8200	0	0	0	0	0 (Sch 2)
80.03	.79	Agency Staff	8200	0	0	0	0	0 (Sch 2)
80.04	.40-.99	Other - Nonlabor	8200	0	0	0	0	0 (Sch 4)
80.05		Physical Therapy - Total	8200	\$ 184,380	\$ 0	\$ 184,380	\$ 0	\$ 184,380
81.00		Respiratory Therapy	8220	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0 (Sch 2)
81.01	.01-.19	Salaries and Wages	8220	0	0	0	0	0 (Sch 2)
81.02	.20-.39	Fringe Benefits	8220	0	0	0	0	0 (Sch 2)
81.03	.79	Agency Staff	8220	0	0	0	0	0 (Sch 2)
81.04	.40-.99	Other - Nonlabor	8220	0	0	0	0	0 (Sch 4)
81.05		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

SUMMARY OF REVISED 3 PROGRAM EXPENSES

Provider Name:
VIENNA CONVALESCENT HOSPITAL

Fiscal Period:
JUNE 1, 2007 THROUGH MAY 31, 2008

Provider Number:
ZZR05481F

Provider NPI:
1972501823

OSHPD Facility Number:
206391070

Line No.	Natural Class	ACCOUNT TITLE	Account Number	AS REVISED 2	REVISIONS			AS REVISED 3	
					(SCHEDULE 8A-1)	SUBTOTAL	(SCHEDULE 8A-2)		
82.00		Occupational Therapy	8250	\$ 130,364	\$ 0	\$ 130,364	\$ 0	\$ 130,364	(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	\$ 130,364	\$ 0	\$ 130,364	\$ 0	\$ 130,364	
83.00		Speech Pathology	8280	\$ 9,182	\$ 0	\$ 9,182	\$ 0	\$ 9,182	(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	\$ 9,182	\$ 0	\$ 9,182	\$ 0	\$ 9,182	
85.00		Pharmacy	8300	\$ 96,524	\$ 0	\$ 96,524	\$ 0	\$ 96,524	(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	\$ 96,524	\$ 0	\$ 96,524	\$ 0	\$ 96,524	
90.00		Laboratory	8400	\$ 6,450	\$ 0	\$ 6,450	\$ 0	\$ 6,450	(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	\$ 6,450	\$ 0	\$ 6,450	\$ 0	\$ 6,450	
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	\$ 52,030	\$ 0	\$ 52,030	\$ 0	\$ 52,030	(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	\$ 52,030	\$ 0	\$ 52,030	\$ 0	\$ 52,030	
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	\$ 0	(Sch 2)
101.00		Subtotal 075 - 100.12		\$ 507,671	\$ 0	\$ 507,671	\$ 0	\$ 507,671	
		Routine Services							
105.00		Skilled Nursing Care	6110	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
105.01	.01-.19	Salaries and Wages	6110	2,945,324	0	2,945,324	0	2,945,324	(Sch 2)
105.02	.20-.39	Fringe Benefits	6110	682,093	0	682,093	0	682,093	(Sch 2)
105.03	.49	Agency Staff	6110	0	0	0	0	0	(Sch 2)
105.04	.40-.99	Other - Nonlabor	6110	324,371	0	324,371	0	324,371	(Sch 4)
105.05		Skilled Nursing Care - Total	6110	\$ 3,951,788	\$ 0	\$ 3,951,788	\$ 0	\$ 3,951,788	
110.00		Intermediate Care	6120	\$ 0	\$ 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 REVISED 3 PROGRAM EXPENSES

Provider Name:
VIENNA CONVALESCENT HOSPITAL

Fiscal Period:
JUNE 1, 2007 THROUGH MAY 31, 2008

Provider Number:
ZZR05481F

Provider NPI:
1972501823

OSHPD Facility Number:
206391070

Line No.	Natural Class	ACCOUNT TITLE	Account Number	AS REVISED 2	REVISIONS			AS REVISED 3
					(SCHEDULE 8A-1)	SUBTOTAL	(SCHEDULE 8A-2)	
125.00		Subacute Care	6150	\$ 0	\$ 0	\$ 0	\$ 0	
125.01	.01-.19	Salaries and Wages	6150		0	0	0	(Sch 2)
125.02	.20-.39	Fringe Benefits	6150		0	0	0	(Sch 2)
125.03	.49	Agency Staff	6150		0	0	0	(Sch 2)
125.04	.40-.99	Other - Nonlabor	6150		0	0	0	(Sch 4)
125.05		Subacute Care - Total	6150	\$ 0	\$ 0	\$ 0	\$ 0	
126.00		Subacute Care - Pediatrics	6160	\$	0	0	0	(Sch 2)
130.00		Hospice Inpatient Care	6180		0	0	0	(Sch 2)
135.00		Other Routine Services	6190		0	0	0	(Sch 2)
		Other Nonreimbursable						
136.00		Residential Care	9100	\$	0	0	0	(Sch 2)
140.00		Beauty and Barber	8900	1,526		1,526	0	(Sch 2)
145.00		Other Nonreimbursable	9100			0	0	(Sch 2)
146.00		Subtotal 105 - 145		\$ 3,953,314	\$ 0	\$ 3,953,314	\$ 0	\$ 3,953,314
155.00		Social Services	6600	\$ 0	\$ 0	\$ 0	\$ 0	
155.01	.01-.19	Salaries and Wages	6600	51,904	0	51,904	0	(Sch 2)
155.02	.20-.39	Fringe Benefits	6600	15,922	0	15,922	0	(Sch 2)
155.03	.79	Agency Staff	6600	0	0	0	0	(Sch 2)
155.04	.40-.99	Other - Nonlabor	6600	1,374	0	1,374	0	(Sch 4)
155.05		Social Services - Total	6600	\$ 69,200	\$ 0	\$ 69,200	\$ 0	\$ 69,200
160.00		Activities	6700	\$ 0	\$ 0	\$ 0	\$ 0	
160.01	.01-.19	Salaries and Wages	6700	61,923	0	61,923	0	(Sch 2)
160.02	.20-.39	Fringe Benefits	6700	20,063	0	20,063	0	(Sch 2)
160.03	.79	Agency Staff	6700	0	0	0	0	(Sch 2)
160.04	.40-.99	Other - Nonlabor	6700	18,737	0	18,737	0	(Sch 4)
160.05		Activities - Total	6700	\$ 100,723	\$ 0	\$ 100,723	\$ 0	\$ 100,723
165.00		Administration	6900	\$ 0	\$ 0	\$ 0	\$ 0	
165.01	.01-.19	Salaries and Wages	6900	291,320	0	291,320	49,246	(Sch 6)
165.02	.20-.39	Fringe Benefits	6900	116,870	0	116,870	0	(Sch 6)
165.03	.01-.19	Medical Records - Salaries and Wages	6900	49,386	0	49,386	0	(Sch 3)
165.04	.20-.39	Medical Records - Fringe Benefits	6900	22,616	0	22,616	0	(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	0	0	(Sch 4)
165.07		Facility License Fees	6900	43,693	0	43,693	0	(Sch 6)
165.08		Liability Insurance	6900	88,797	0	88,797	0	(Sch 6)
165.09		Caregiver Training	6900	0	0	0	0	(Sch 6)
165.10		Quality Assurance Fees	6900	409,755	0	409,755	0	(Sch 6)
165.11	.40-.99	Other - Nonlabor	6900	151,137	0	151,137	0	(Sch 6)
165.12		Administration - Total	6900	\$ 1,173,574	\$ 0	\$ 1,173,574	\$ 49,246	\$ 1,222,820
170.00		Inservice Education - Nursing	6800	\$ 0	\$ 0	\$ 0	\$ 0	
170.01	.01-.19	Salaries and Wages	6800	51,675	0	51,675	0	(Sch 3)
170.02	.20-.39	Fringe Benefits	6800	13,556	0	13,556	0	(Sch 3)
170.03	.79	Agency Staff	6800	0	0	0	0	(Sch 3)
170.04	.40-.99	Other - Nonlabor	6800	4,724	0	4,724	0	(Sch 4)
170.05		Inservice Education - Nursing - Total	6800	\$ 69,955	\$ 0	\$ 69,955	\$ 0	\$ 69,955
171.00		Subtotal 155 - 170.05		\$ 1,413,452	\$ 0	\$ 1,413,452	\$ 49,246	\$ 1,462,698
175.00		Total		\$ 7,608,259	\$ 0	\$ 7,608,259	\$ 49,246	\$ 7,657,505

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

Provider Name						Fiscal Period		Provider NPI		Revision
VIENNA CONVALESCENT HOSPITAL						JUNE 1, 2007 THROUGH MAY 31, 2008		1972501823		1
Report References						Explanation of Revision				
Cost Report			Revised 2 Report							
Rev. No.	MC530 Page or Exhibit	Line	Col.	Sch	Line					
1	Not Reported			8A-2	165.01	Administration - Salaries and Wages		\$291,320	\$49,246	\$340,566
SUPERIOR COURT OF CALIFORNIA SETTLEMENT AGREEMENT										