APPEAL RECOMPUTATION
OF THE
AUDIT REPORT

LAKEWOOD PARK HEALTH CENTER
DOWNEY, CALIFORNIA
PROVIDER NUMBERS: ZZT18124H / NPI 1003803842

FISCAL PERIOD ENDED
DECEMBER 31, 2009

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

Section Chief: Daniel J. Giardinelli
Audit Supervisor: Celia Avina
Auditor: Alison Dowling

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

TOBY DOUGLAS
DIRECTOR

EDMUND G. BROWN JR.
GOVERNOR

June 21, 2012

CERTIFIED MAIL NO. 7008 1830 0004 4211 2102

David Scully, CPA
21601 Devonshire Street, Suite 217
Chatsworth, CA 91311

In the Matter of:

LAKEWOOD PARK HEALTH CENTER
PROVIDER NOS. ZZT18124H / NPI 1003803842
FISCAL PERIOD ENDED DECEMBER 31, 2009
CASE NUMBER NF11-1209-962C-JC

Pursuant to the Office of Administrative Hearings and Appeals' Report of Findings dated June 15, 2012, the following revisions are made to the Medi-Cal audit report dated May 6, 2011.

SUMMARY OF REVISIONS

SKILLED NURSING CARE	COST	COST PER DAY
Audited Cost and Cost Per Day	$ 11,139,051	$ 114.73
Revision	(45,464)	8.99
Revised Cost and Cost Per Day	$ 11,093,587	$ 123.72

INTERMEDIATE CARE	COST	COST PER DAY
Audited Cost and Cost Per Day	$ 1,009,040	$ 115.19
Revision	45,463	7.61
Revised Cost and Cost Per Day	$ 1,054,503	$ 122.80

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

Financial Audits/Burbank/A & I, MS 2101, 1405 North San Fernando Boulevard, Room 203, Burbank, CA 91504
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If you have any questions in regards to this recomputation, please contact Celia Avina, Audit Supervisor, at (818) 295-2623.

Original Signed By

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

Enclosure

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

STATE OF CALIFORNIA

SCHEDULE 1

SUMMARY OF REVISED FACILITY COST PER PATIENT DAY

Provider Name:
LAKEWOOD PARK HEALTH CENTER

Fiscal Period:
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number:
ZZT18124H

NPI:
1003803842

OSHPD Facility No.:
206190309

Line No.	PROGRAM DESCRIPTION	AS AUDITED	AS REVISED	REVISED COST PER PATIENT DAY
	SKILLED NURSING CARE			
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	$ 5,522,862	$ 5,494,937	$ 61.28
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	$ 1,593,640	$ 1,587,975	$ 17.71
3	Cost of Direct and Indirect NonLabor - Other (Sch. 4, Ln. 105)	$ 1,415,968	$ 1,410,843	$ 15.73
4	Cost of Capital Related (Sch. 5, Ln. 105)	$ 1,377,083	$ 1,375,214	$ 15.34
5	Property Taxes (Sch. 5, Ln. 105)	$ 50,814	$ 50,745	$ 0.57
6	DPH Licensing Fees (Sch. 6, Ln. 105)	$ 78,780	$ 78,458	$ 0.87
7	Liability Insurance (Sch. 6, Ln. 105)	$ 219,325	$ 218,430	$ 2.44
8	Caregiver Training (Sch. 6, Ln. 105)	$ 0	$ 0	$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	$ 79,034	$ 78,711	$ 0.88
10	Cost of Administration (Sch. 6, Ln. 105)	$ 801,544	$ 798,272	$ 8.90
11	Cost of Routine Service/Audited Total Costs	$ 11,139,051	$ 11,093,587	$ 123.72
12	Total Patient Days (Rev 3)	97,090	89,667	
13	Cost Per Patient Day (Cost Divided by Days)	$ 114.73	$ 123.72	
14	Overpayments (Rev)	$ 235,188	$ 235,188	
15				
	INTERMEDIATE CARE			
16	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$ 1,009,040	$ 1,054,503	
17	Total Patient Days (Rev 3)	8,760	8,587	
18	Cost Per Patient Day (Cost Divided by Days)	$ 115.19	$ 122.80	
19	Overpayments (Rev)	$ 0	$ 0	
	MENTALLY DISORDERED CARE			
20	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$ 0	$ 0	
21	Total Patient Days (Rev)	0	0	
22	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
23	Overpayments (Rev)	$ 0	$ 0	
	DEVELOPMENTALLY DISABLED			
24	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$ 0	$ 0	
25	Total Patient Days (Rev)	0	0	
26	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
27	Overpayments (Rev)	$ 0	$ 0	
	SUBACUTE CARE			
28	Cost of Direct Care - Labor (Adult Subacute Sch. 1, Ln. 25)	$ 0	$ 0	$ 0.00 *
29	Cost of Indirect Care - Labor (Adult Subacute Sch. 1, Ln. 26)	$ 0	$ 0	$ 0.00 *
30	Cost of Direct and Indirect NonLabor - Other (Adult SA Sch. 1, Ln. 27)	$ 0	$ 0	$ 0.00 *
31	Cost of Capital Related (Adult Subacute Sch. 1, Ln. 28)	$ 0	$ 0	$ 0.00 *
32	Property Taxes (Adult Subacute Sch. 1, Ln. 29)	$ 0	$ 0	$ 0.00 *
33	DPH Licensing Fees (Adult Subacute Sch. 1, Ln. 30)	$ 0	$ 0	$ 0.00 *
34	Liability Insurance (Adult Subacute Sch. 1, Ln. 31)	$ 0	$ 0	$ 0.00 *
35	Quality Assurance Fees (Adult Subacute Sch. 1, Ln. 32)	$ 0	$ 0	$ 0.00 *
36	Caregiver Training (Adult Subacute Sch. 1, Ln. 33)	$ 0	$ 0	$ 0.00 *
37	Cost of Administration (Adult Subacute Sch., Ln. 34)	$ 0	$ 0	$ 0.00 *
38	Total Cost of Subacute Service (Adult Subacute Sch. 1, Ln. 35)	$ 0	$ 0	$ 0.00 *
39	Total Patient Days (Adult Subacute Sch. 1, Ln. 36)	0	0	
40	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
41	Overpayments (Adult Subacute Sch. 1, Ln. 38 + Ln. 39)	$ 0	$ 0	

STATE OF CALIFORNIA

SCHEDULE 1

SUMMARY OF REVISED FACILITY COST PER PATIENT DAY

Provider Name:
LAKEWOOD PARK HEALTH CENTER

Fiscal Period:
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number:
ZZT18124H

NPI:
1003803842

OSHPD Facility No.:
206190309

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

* (From Adult Subacute Schedule 1)

ALLOCATION OF GENERAL SERVICES - LABOR
(DIRECT CARE)

Provider Name:
LAKEWOOD PARK HEALTH CENTER

Fiscal Period:
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number:
ZZT18124H

NPI:
1003803842

OSHPD Facility No.:
206190309

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs 155	Activities 160	Total	
	GENERAL SERVICES					
005	Plant Operations and Maintenance					
010	Housekeeping					
060	Laundry and Linen					
065	Dietary					
155	Social Services (Salaries, Fringe Benefits, & Agency Labor)	$ 192,120	$ 192,120			
160	Activities (Salaries, Fringe Benefits, & Agency Labor)	407,359		$ 407,359		
165	Administration					
166	Medical Records					
170	Inservice Education - Nursing					
	ANCILLARY SERVICES					
075	Patient Supplies	44,055	0	0	44,055	*****
077	Specialized Support Surfaces	N/A	0	0	0	*****
080	Physical Therapy	281,591	0	0	281,591	*****
081	Respiratory Therapy	0	0	0	0	*****
082	Occupational Therapy	220,323	0	0	220,323	*****
083	Speech Pathology	11,844	0	0	11,844	*****
085	Pharmacy	229,431	0	0	229,431	*****
090	Laboratory	0	0	0	0	***
095	Home Health Services	0	0	0	0	
100	Other Ancillary Services	7,175	0	0	7,175	***
101	Subacute Ancillary Services	0	0	0	0	***
102	Subacute Pediatrics Ancillary Services	0	0	0	0	****
	ROUTINE SERVICES					
105	Skilled Nursing Care	4,947,902	175,313	371,722	5,494,937	*
110	Intermediate Care	495,455	16,807	35,637	547,899	*
115	Mentally Disordered Care	0	0	0	0	*
120	Developmentally Disabled Care	0	0	0	0	*
125	Subacute Care	0	0	0	0	**
126	Subacute Care - Pediatrics	0	0	0	0	****
128	Transitional Inpatient Care	0	0	0	0	*
130	Hospice Inpatient Care	0	0	0	0	*
135	Other Routine Services	0	0	0	0	*
	NONREIMBURSABLE					
139	Residential Care	0	0	0	0	
140	Beauty and Barber	14,661	0	0	14,661	
145	Other Nonreimbursable	0	0	0	0	
	TOTAL	$ 6,851,916	$ 192,120	$ 407,359	$ 6,851,916	

* (To Schedule 1)
** (To Adult Subacute Schedule 1)
*** (To Adult Subacute Schedule 2)
**** (To Pediatric Subacute Schedule 1)
***** (To Adult Subacute Schedule 2 & Pediatric Subacute Schedule 2)

ALLOCATION OF GENERAL SERVICES - LABOR
(INDIRECT CARE)

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
LAKEWOOD PARK HEALTH CENTER	ZZT18124H	1003803842	206190309	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Srvs 155	Activities 160	In-serv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	
	GENERAL SERVICES													
005	Plant Operations and Maintenance	$ 234,065	$ 234,065											
010	Housekeeping	471,257	3,364	$ 474,621										
060	Laundry and Linen	294,586	13,047	26,842	$ 334,476									
065	Dietary	579,294	28,675	58,993	0	$ 666,963								
155	Social Services	N/A	0	0	0	0	$ -							
160	Activities	N/A	2,571	5,289	0	0	0	$ 7,860						
165	Administration	N/A	16,665	34,284	0	0	0	0		$ 50,949	$ 50,949			
166	Medical Records	117,148	2,604	5,357	0	0	0	0		125,109		$ 125,109		
170	Inservice Education - Nursing	78,865	826	1,699	0	0	0	0	$ 81,389					
	ANCILLARY SERVICES													
075	Patient Supplies		432	888	0	0	0	0	0	1,320	222	545	$ 2,086	*****
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0	*****
080	Physical Therapy		2,599	5,347	0	0	0	0	0	7,946	1,409	3,459	12,814	*****
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0	*****
082	Occupational Therapy		891	1,834	0	0	0	0	0	2,725	1,037	2,546	6,308	*****
083	Speech Pathology		0	0	0	0	0	0	0	0	53	130	183	*****
085	Pharmacy		1,942	3,996	0	0	0	0	0	5,938	1,138	2,794	9,870	*****
090	Laboratory		0	0	0	0	0	0	0	0	0	0	0	***
095	Home Health Services		0	0	0	0	0	0	0	0	0	0	0	
100	Other Ancillary Services		0	0	0	0	0	0	0	0	32	79	111	***
101	Subacute Ancillary Services		0	0	0	0	0	0	0	0	0	0	0	***
102	Subacute Pediatrics Ancillary Services		0	0	0	0	0	0	0	0	0	0	0	****
	ROUTINE SERVICES													
105	Skilled Nursing Care		145,431	299,195	305,244	608,673	0	7,173	74,269	1,439,984	42,827	105,164	1,587,975	*
110	Intermediate Care		13,348	27,460	29,232	58,290	0	688	7,120	136,137	4,071	9,996	150,205	*
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0	*
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0	*
125	Subacute Care		0	0	0	0	0	0	0	0	0	0	0	**
126	Subacute Care - Pediatrics		0	0	0	0	0	0	0	0	0	0	0	****
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0	*
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0	*
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0	*
	NONREIMBURSABLE													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0	
140	Beauty and Barber		1,670	3,436	0	0	0	0	0	5,106	161	396	5,663	
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0	
	TOTAL	$ 1,775,215	$ 234,065	$ 474,621	$ 334,476	$ 666,963	$ -	$ 7,860	$ 81,389	$ 1,599,157	$ 50,949	$ 125,109	$ 1,775,215	

* (To Schedule 1)
** (To Adult Subacute Schedule 1)
*** (To Adult Subacute Schedule 2)
**** (To Pediatric Subacute Schedule 1)
***** (To Adult Subacute Schedule 2 & Pediatric Subacute Schedule 2)

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

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
LAKEWOOD PARK HEALTH CENTER	ZZT18124H	1003803842	206190309	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

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 166	Total	
	GENERAL SERVICES													
005	Plant Operations and Maintenance	$ 486,847	$ 486,847											
010	Housekeeping	133,520	6,997	$ 140,517										
060	Laundry and Linen	107,861	27,138	7,947	$ 142,946									
065	Dietary	520,736	59,643	17,466	0	$ 597,845								
155	Social Services	6,756	0	0	0	0	$ 6,756							
160	Activities	16,447	5,348	1,566	0	0	0	$ 23,361						
165	Administration	N/A	34,662	10,150	0	0	0	0		$ 44,812	$ 44,812			
166	Medical Records	51,503	5,416	1,586	0	0	0	0		58,505		$ 58,505		
170	Inservice Education - Nursing	7,938	1,717	503	0	0	0	0	$ 10,158					
	ANCILLARY SERVICES													
075	Patient Supplies	0	898	263	0	0	0	0	0	1,161	195	255	$ 1,610	*****
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0	*****
080	Physical Therapy	0	5,406	1,583	0	0	0	0	0	6,989	1,239	1,618	9,846	*****
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0	*****
082	Occupational Therapy	0	1,854	543	0	0	0	0	0	2,397	912	1,191	4,500	*****
083	Speech Pathology	0	0	0	0	0	0	0	0	0	47	61	107	*****
085	Pharmacy	0	4,040	1,183	0	0	0	0	0	5,223	1,001	1,306	7,530	*****
090	Laboratory	0	0	0	0	0	0	0	0	0	0	0	0	***
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0	
100	Other Ancillary Services	0	0	0	0	0	0	0	0	0	28	37	65	***
101	Subacute Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0	***
102	Subacute Pediatrics Ancillary Services		0	0	0	0	0	0	0	0	0	0	0	****
	ROUTINE SERVICES													
105	Skilled Nursing Care	220,125	302,491	88,580	130,453	545,596	6,165	21,317	9,270	1,323,997	37,668	49,178	1,410,843	*
110	Intermediate Care		27,763	8,130	12,493	52,249	591	2,044	889	104,158	3,581	4,675	112,413	*
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0	*
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0	*
125	Subacute Care	0	0	0	0	0	0	0	0	0	0	0	0	**
126	Subacute Care - Pediatrics		0	0	0	0	0	0	0	0	0	0	0	****
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0	*
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0	*
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0	*
	NONREIMBURSABLE													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0	
140	Beauty and Barber		3,474	1,017	0	0	0	0	0	4,491	142	185	4,818	
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0	
	TOTAL	$ 1,551,733	$ 486,847	$ 140,517	$ 142,946	$ 597,845	$ 6,756	$ 23,361	$ 10,158	$ 1,448,416	$ 44,812	$ 58,505	$ 1,551,733	

* (To Schedule 1)
** (To Adult Subacute Schedule 1)
*** (To Adult Subacute Schedule 2)
**** (To Pediatric Subacute Schedule 1)
***** (To Adult Subacute Schedule 2 & Pediatric Subacute Schedule 2)

ALLOCATION OF CAPITAL COSTS

Provider Name: LAKEWOOD PARK HEALTH CENTER

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZT18124H

NPI: 1003803842

OSHPD Facility Number: 206190309

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)	$ 1,564,389	96%							
	Property Tax (line 40)	57,725	4%	$ 1,622,114						
005	Plant Operations and Maintenance			44,338	$ 44,338					
010	Housekeeping			22,675	637	$ 23,312				
060	Laundry and Linen			87,949	2,472	1,318	$ 91,739			
065	Dietary			193,293	5,432	2,898	0	$ 201,622		
155	Social Services			0	0	0	0	0	$ -	
160	Activities			17,331	487	260	0	0	0	$ 18,077
165	Administration			112,332	3,157	1,684	0	0	0	0
166	Medical Records			17,552	493	263	0	0	0	0
170	Inservice Education - Nursing			5,566	156	83	0	0	0	0
	ANCILLARY SERVICES									
075	Patient Supplies			2,910	82	44	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			17,520	492	263	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			6,009	169	90	0	0	0	0
083	Speech Pathology			0	0	0	0	0	0	0
085	Pharmacy			13,093	368	196	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Ancillary Services			0	0	0	0	0	0	0
102	Subacute Pediatrics Ancillary Services			0	0	0	0	0	0	0
	ROUTINE SERVICES									
105	Skilled Nursing Care			980,314	27,549	14,696	83,722	184,001	0	16,496
110	Intermediate Care			89,973	2,528	1,349	8,018	17,621	0	1,581
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatrics			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
	NONREIMBURSABLE									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			11,259	316	169	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	$ 1,622,114	100%	$ 1,622,114	$ 44,338	$ 23,312	$ 91,739	$ 201,622	$ -	$ 18,077

* (To Schedule 1)
** (To Adult Subacute Schedule 1)
*** (To Adult Subacute Schedule 2)
**** (To Pediatric Subacute Schedule 1)
***** (To Adult Subacute Schedule 2 & Pediatric Subacute Schedule 2)

ALLOCATION OF CAPITAL COSTS

Provider Name: LAKEWOOD PARK HEALTH CENTER

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZT18124H

NPI: 1003803842

OSHPD Facility Number: 206190309

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	In-serv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	Capital Related 96% Of Total	Property Tax 4% Of Total	
	GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	$ 1,564,389	96%								
	Property Tax (line 40)	57,725	4%								
005	Plant Operations and Maintenance										
010	Housekeeping										
060	Laundry and Linen										
065	Dietary										
155	Social Services										
160	Activities										
165	Administration				$ 117,173	$ 117,173					
166	Medical Records				18,308		$ 18,308				
170	Inservice Education - Nursing			$ 5,806							
	ANCILLARY SERVICES										
075	Patient Supplies			0	3,035	510	80	$ 3,625	$ 3,496	$ 129	*****
077	Specialized Support Surfaces			0	0	0	0	0	0	0	*****
080	Physical Therapy			0	18,275	3,240	506	22,021	21,237	784	*****
081	Respiratory Therapy			0	0	0	0	0	0	0	*****
082	Occupational Therapy			0	6,268	2,385	373	9,025	8,704	321	*****
083	Speech Pathology			0	0	122	19	141	136	5	*****
085	Pharmacy			0	13,657	2,616	409	16,682	16,089	594	*****
090	Laboratory			0	0	0	0	0	0	0	***
095	Home Health Services			0	0	0	0	0	0	0	
100	Other Ancillary Services			0	0	74	12	85	82	3	***
101	Subacute Ancillary Services			0	0	0	0	0	0	0	***
102	Subacute Pediatrics Ancillary Services			0	0	0	0	0	0	0	****
	ROUTINE SERVICES										
105	Skilled Nursing Care			5,298	1,312,076	98,494	15,390	1,425,959	1,375,214	50,745	*
110	Intermediate Care			508	121,579	9,362	1,463	132,404	127,692	4,712	*
115	Mentally Disordered Care			0	0	0	0	0	0	0	*
120	Developmentally Disabled Care			0	0	0	0	0	0	0	*
125	Subacute Care			0	0	0	0	0	0	0	**
126	Subacute Care - Pediatrics			0	0	0	0	0	0	0	****
128	Transitional Inpatient Care			0	0	0	0	0	0	0	*
130	Hospice Inpatient Care			0	0	0	0	0	0	0	*
135	Other Routine Services			0	0	0	0	0	0	0	*
	NONREIMBURSABLE										
139	Residential Care			0	0	0	0	0	0	0	
140	Beauty and Barber			0	11,744	370	58	12,172	11,739	433	
145	Other Nonreimbursable			0	0	0	0	0	0	0	
	TOTAL	$ 1,622,114	100%	$ 5,806	$ 1,486,633	$ 117,173	$ 18,308	$ 1,622,114	$ 1,564,389	$ 57,725	

* (To Schedule 1)
** (To Adult Subacute Schedule 1)
*** (To Adult Subacute Schedule 2)
**** (To Pediatric Subacute Schedule 1)
***** (To Adult Subacute Schedule 2 & Pediatric Subacute Schedule 2)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
LAKEWOOD PARK HEALTH CENTER	ZZT18124H	1003803842	206190309	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

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. 68% of Total	DPH License Fees 7% of Total	Liability Insurance 19% of Total	Quality Assur. Fees 7% of Total	Caregiver Training 0% of Total	
	GENERAL SERVICES														
045	Property Insurance	$ 33,681													
055	Interest-Other	0													
165	Administration (Salaries & Wages, Fringe Benefits,														
	Agency Staff and Other - Nonlabor)	915,983													
	Total Costs Allocable as Administration	949,664	68%												
167	DPH Licensing Fees	93,338	7%												
168	Liability Insurance	259,855	19%												
169	Quality Assurance Fees	93,639	7%												
174	Caregiver Training	0	0%												
	Total	1,396,496	100%						$ 1,396,496						
	ANCILLARY SERVICES														
075	Patient Supplies			$ 44,055	$ 1,320	$ 1,161	$ 3,035	$ 49,570	6,080	$ 4,134	$ 406	$ 1,131	$ 408	$ -	*****
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0	*****
080	Physical Therapy			281,591	7,946	6,989	18,275	314,802	38,610	26,256	2,581	7,184	2,589	0	*****
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0	*****
082	Occupational Therapy			220,323	2,725	2,397	6,268	231,713	28,419	19,326	1,899	5,288	1,906	0	*****
083	Speech Pathology			11,844	0	0	0	11,844	1,453	988	97	270	97	0	*****
085	Pharmacy			229,431	5,938	5,223	13,657	254,249	31,183	21,206	2,084	5,802	2,091	0	*****
090	Laboratory			0	0	0	0	0	0	0	0	0	0	0	***
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0	
100	Other Ancillary Services			7,175	0	0	0	7,175	880	598	59	164	59	0	***
101	Subacute Ancillary Services			0	0	0	0	0	0	0	0	0	0	0	***
102	Subacute Pediatrics Ancillary Services			0	0	0	0	0	0	0	0	0	0	0	****
	ROUTINE SERVICES														
105	Skilled Nursing Care			5,494,937	1,439,984	1,323,997	1,312,076	9,570,994	1,173,872	798,272	78,458	218,430	78,711	0	*
110	Intermediate Care			547,899	136,137	104,158	121,579	909,773	111,583	75,880	7,458	20,763	7,482	0	*
115	Mentally Disordered Care			0	0	0	0	0	0	0	0	0	0	0	*
120	Developmentally Disabled Care			0	0	0	0	0	0	0	0	0	0	0	*
125	Subacute Care			0	0	0	0	0	0	0	0	0	0	0	**
126	Subacute Care - Pediatrics			0	0	0	0	0	0	0	0	0	0	0	****
128	Transitional Inpatient Care			0	0	0	0	0	0	0	0	0	0	0	*
130	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0	*
135	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0	*
	NONREIMBURSABLE														
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0	
140	Beauty and Barber			14,661	5,106	4,491	11,744	36,002	4,416	3,003	295	822	296	0	
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0	
	SUBTOTAL	$ 1,396,496		$ 6,851,916	$ 1,599,157	$ 1,448,416	$ 1,486,633	$ 11,386,122	$ 1,396,496						
	Total Administrative Costs							$ 1,396,496		$ 949,664	$ 93,338	$ 259,855	$ 93,639	$ -	
	Unit Cost Multiplier							0.12264896							
	Accumulated Administration Costs (Sch 2 thru 5)				$ 176,058	$ 103,317	$ 117,173	$ 396,547							
	TOTAL FACILITY COSTS							$ 13,179,166							

* (To Schedule 1)
** (To Adult Subacute Schedule 1)
*** (To Adult Subacute Schedule 2)
**** (To Pediatric Subacute Schedule 1)
***** (To Adult Subacute Schedule 2 & Pediatric Subacute Schedule 2)

STATISTICS FOR COST ALLOCATION

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
LAKEWOOD PARK HEALTH CENTER	ZZT18124H	1003803842	206190309	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS	Plant Ops (SQ FT) 5	Hskpng (SQ FT) 10	Laundry (LBS) 60	Dietary (MEALS) 65	Soc Srvs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	In-serv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL (ACCUM COST)
		(Rev)	(Rev)	(Rev)	(Rev 2)	(Rev 2)	(Rev)	(Rev)	(Rev)		
	GENERAL SERVICES										
005	Plant Operations and Maintenance	1,402									
010	Housekeeping	717	717								
060	Laundry and Linen	2,781	2,781	2,781							
065	Dietary	6,112	6,112	6,112							
155	Social Services										
160	Activities	548	548	548							
165	Administration	3,552	3,552	3,552							
166	Medical Records	555	555	555							
170	Inservice Education - Nursing	176	176	176							
	ANCILLARY SERVICES										
075	Patient Supplies	92	92	92						49,570	49,570
077	Specialized Support Surfaces									0	0
080	Physical Therapy	554	554	554						314,802	314,802
081	Respiratory Therapy									0	0
082	Occupational Therapy	190	190	190						231,713	231,713
083	Speech Pathology									11,844	11,844
085	Pharmacy	414	414	414						254,249	254,249
090	Laboratory									0	0
095	Home Health Services									0	0
100	Other Ancillary Services									7,175	7,175
101	Subacute Ancillary Services									0	0
102	Subacute Pediatrics Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	30,998	30,998	30,998	448,335	269,001	5,168,027	5,168,027	5,168,027	9,570,994	9,570,994
110	Intermediate Care	2,845	2,845	2,845	42,935	25,761	495,455	495,455	495,455	909,773	909,773
115	Mentally Disordered Care						0	0	0	0	0
120	Developmentally Disabled Care						0	0	0	0	0
125	Subacute Care						0	0	0	0	0
126	Subacute Care - Pediatrics						0	0	0	0	0
128	Transitional Inpatient Care						0	0	0	0	0
130	Hospice Inpatient Care						0	0	0	0	0
135	Other Routine Services						0	0	0	0	0
	NONREIMBURSABLE										
139	Residential Care									0	0
140	Beauty and Barber	356	356	356						36,002	36,002
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	51,292	49,890	49,173	491,270	294,762	5,663,482	5,663,482	5,663,482	11,386,122	11,386,122
	TOTAL DIRECT SALARIES COSTS - SCH. 2						$ 192,120	$ 407,359			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.033922594	0.071927305			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		$ 234,065	$ 474,621	$ 334,476	$ 666,963	$ -	$ 7,860	$ 81,389	$ 50,949	$ 125,109
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		4.69162157	9.65206298	0.68083902	2.26271568	0.00000000	0.00138790	0.01437093	0.00447464	0.01098783
	TOTAL INDIRECT OTHER COSTS - SCH. 4		$ 486,847	$ 140,517	$ 142,946	$ 597,845	$ 6,756	$ 23,361	$ 10,158	$ 44,812	$ 58,505
	UNIT COST MULTIPLIER (INDIRECT OTHER)		9.75840850	2.85760029	0.29097262	2.02822971	0.00119291	0.00412477	0.00179367	0.00393567	0.00513826
	TOTAL CAPITAL COSTS - SCH. 5	$ 1,622,114	$ 44,338	$ 23,312	$ 91,739	$ 201,622	$ -	$ 18,077	$ 5,806	$ 117,173	$ 18,308
	UNIT COST MULTIPLIER (CAPITAL COSTS)	31.62508773	0.88872265	0.47408948	0.18673917	0.68401641	0.00000000	0.00319192	0.00102514	0.01029086	0.00160795

SUMMARY OF REVISED PROGRAM EXPENSES

Provider Name: LAKEWOOD PARK HEALTH CENTER

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZT18124H

NPI: 1003803842

OSHPD Facility Number: 206190309

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS AUDITED 8A-1	REVISIONS 8A-2	AS REVISED	
005		Plant Operations and Maintenance					
005	.01-.19	Salaries and Wages	6200	$ 190,034	$ 0	$ 190,034	(Sch 3)
005	.20-.39	Fringe Benefits	6200	44,031	0	44,031	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	486,847	0	486,847	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	$ 720,912	$ 0	$ 720,912	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	$ 382,641	$ 0	$ 382,641	(Sch 3)
010	.20-.39	Fringe Benefits	6300	88,616	0	88,616	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	133,520	0	133,520	(Sch 4)
010		Housekeeping - Total	6300	$ 604,777	$ 0	$ 604,777	
015		Depreciation: Buildings and Improvements	7110 - 7120	$ 0	0	$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	0	0	0	(Sch 5)
025		Depreciation: Equipment	7140	47,621	0	47,621	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	1,462,005	0	1,462,005	(Sch 5)
040		Property Taxes	7300	57,725	0	57,725	(Sch 5)
045		Property Insurance	7400	33,681	0	33,681	(Sch 6)
050		Interest-Property, Plant, and Equipment	7500	54,763	0	54,763	(Sch 5)
055		Interest-Other	7600	0	0	0	(Sch 6)
057		Subtotal 005 - 055		$ 2,981,484	$ 0	$ 2,981,484	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	$ 239,171	$ 0	$ 239,171	(Sch 3)
060	.20-.39	Fringe Benefits	6400	55,415	0	55,415	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	107,861	0	107,861	(Sch 4)
060		Laundry and Linen - Total	6400	$ 402,447	$ 0	$ 402,447	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	$ 470,321	$ 0	$ 470,321	(Sch 3)
065	.20-.39	Fringe Benefits	6500	108,973	0	108,973	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	520,736	0	520,736	(Sch 4)
065		Dietary - Total	6500	$ 1,100,030	$ 0	$ 1,100,030	
070		Provision for Bad Debts	7700	$ 0	0	$ 0	
		Ancillary Services (Note 1)					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	$ 0	$ 0	$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100	0	0	0	(Sch 2)
075	.79	Agency Staff	8100	0	0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	44,055	0	44,055	
075		Patient Supplies - Total	8100	$ 44,055	$ 0	$ 44,055	(Sch 2)
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	$ 0	$ 0	$ 0	N/A
077	.20-.39	Fringe Benefits	8150	0	0	0	N/A
077	.79	Agency Staff	8150	0	0	0	N/A
077	.40-.99	Other - Nonlabor	8150	0	0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	$ 0	$ 0	$ 0	

SUMMARY OF REVISED PROGRAM EXPENSES

Provider Name:
LAKEWOOD PARK HEALTH CENTER

Fiscal Period:
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number:
ZZT18124H

NPI:
1003803842

OSHPD Facility Number:
206190309

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS AUDITED 8A-1	REVISIONS 8A-2	AS REVISED	
080		Physical Therapy					
080	.01-.19	Salaries and Wages	8200	$ 0	$ 0	$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200	0	0	0	(Sch 2)
080	.79	Agency Staff	8200	0	0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	281,591	0	281,591	
080		Physical Therapy - Total	8200	$ 281,591	$ 0	$ 281,591	(Sch 2)
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	$ 0	$ 0	$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220	0	0	0	(Sch 2)
081	.79	Agency Staff	8220	0	0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220	0	0	0	
081		Respiratory Therapy - Total	8220	$ 0	$ 0	$ 0	(Sch 2)
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	0	0	0	(Sch 2)
082	.20-.39	Fringe Benefits	8250	0	0	0	(Sch 2)
082	.79	Agency Staff	8250	0	0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	220,323	0	220,323	
082		Occupational Therapy - Total	8250	$ 220,323	$ 0	$ 220,323	(Sch 2)
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	$ 0	$ 0	$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280	0	0	0	(Sch 2)
083	.79	Agency Staff	8280	0	0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	11,844	0	11,844	
083		Speech Pathology - Total	8280	$ 11,844	$ 0	$ 11,844	(Sch 2)
085		Pharmacy					
085	.01-.19	Salaries and Wages	8300	$ 0	$ 0	$ 0	(Sch 2)
085	.20-.39	Fringe Benefits	8300	0	0	0	(Sch 2)
085	.79	Agency Staff	8300	0	0	0	(Sch 2)
085	.40-.99	Other - Nonlabor	8300	229,431	0	229,431	
085		Pharmacy - Total	8300	$ 229,431	$ 0	$ 229,431	(Sch 2)
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	$ 0	$ 0	$ 0	(Sch 2)
090	.20-.39	Fringe Benefits	8400	0	0	0	(Sch 2)
090	.79	Agency Staff	8400	0	0	0	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	0	0	0	
090		Laboratory - Total	8400	$ 0	$ 0	$ 0	(Sch 2)
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	$ 0	$ 0	$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800	0	0	0	(Sch 2)
095	.79	Agency Staff	8800	0	0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800	0	0	0	
095		Home Health Services - Total	8800	$ 0	$ 0	$ 0	(Sch 2)
100		Other Ancillary Services					
100	.01-.19	Salaries and Wages	8900	$ 0	$ 0	$ 0	(Sch 2)
100	.20-.39	Fringe Benefits	8900	0	0	0	(Sch 2)
100	.79	Agency Staff	8900	0	0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	7,175	0	7,175	
100		Other Ancillary Services - Total	8900	$ 7,175	$ 0	$ 7,175	(Sch 2)

SUMMARY OF REVISED PROGRAM EXPENSES

Provider Name: LAKEWOOD PARK HEALTH CENTER

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZT18124H

NPI: 1003803842

OSHPD Facility Number: 206190309

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS AUDITED 8A-1	REVISIONS 8A-2	AS REVISED	
101		Subacute Ancillary Services					
101	.01-.19	Salaries and Wages	8100-8900	$ 0	$ 0	$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
101	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900	0	0	0	
101		Subacute Ancillary Services - Total	8100-8900	$ 0	$ 0	$ 0	(Sch 2)
102		Subacute Pediatrics Ancillary Services					
102	.01-.19	Salaries and Wages	8100-8900	$ 0	$ 0	$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
102	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900	0	0	0	
102		Subacute Pediatrics Ancillary Services - Total	8100-8900	$ 0	$ 0	$ 0	(Sch 2)
104		Subtotal 075 - 102		$ 794,419	$ 0	$ 794,419	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	$ 4,037,545	$ (20,412)	$ 4,017,133	(Sch 2)
105	.20-.39	Fringe Benefits	6110	935,499	(4,730)	930,769	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	221,272	(1,147)	220,125	(Sch 4)
105		Skilled Nursing Care - Total	6110	$ 5,194,316	$ (26,289)	$ 5,168,027	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	$ 364,290	$ 20,412	$ 384,702	
110	.20-.39	Fringe Benefits	6120	84,406	4,730	89,136	
110	.49	Agency Staff	6120	0	0	0	
110	.40-.99	Other - Nonlabor	6120	20,470	1,147	21,617	
110		Intermediate Care - Total	6120	$ 469,166	$ 26,289	$ 495,455	(Sch 2)
115		Mentally Disordered Care					
115	.01-.19	Salaries and Wages	6130	$ 0	$ 0	$ 0	
115	.20-.39	Fringe Benefits	6130	0	0	0	
115	.49	Agency Staff	6130	0	0	0	
115	.40-.99	Other - Nonlabor	6130	0	0	0	
115		Mentally Disordered Care- Total	6130	$ 0	$ 0	$ 0	(Sch 2)
120		Developmentally Disabled Care					
120	.01-.19	Salaries and Wages	6140	$ 0	$ 0	$ 0	
120	.20-.39	Fringe Benefits	6140	0	0	0	
120	.49	Agency Staff	6140	0	0	0	
120	.40-.99	Other - Nonlabor	6140	0	0	0	
120		Developmentally Disabled Care- Total	6140	$ 0	$ 0	$ 0	(Sch 2)
125		Subacute Care					
125	.01-.19	Salaries and Wages	6150	$ 0	$ 0	$ 0	(Sch 2)
125	.20-.39	Fringe Benefits	6150	0	0	0	(Sch 2)
125	.49	Agency Staff	6150	0	0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150	0	0	0	(Sch 4)
125		Subacute Care - Total	6150	$ 0	$ 0	$ 0	
126		Subacute Care - Pediatrics					
126	.01-.19	Salaries and Wages	6160	$ 0	$ 0	$ 0	(Sch 2)
126	.20-.39	Fringe Benefits	6160	0	0	0	(Sch 2)
126	.49	Agency Staff	6160	0	0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160	0	0	0	
126		Subacute Care - Pediatrics - Total	6160	$ 0	$ 0	$ 0	

SUMMARY OF REVISED PROGRAM EXPENSES

Provider Name:
LAKEWOOD PARK HEALTH CENTER

Fiscal Period:
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number:
ZZT18124H

NPI:
1003803842

OSHPD Facility Number:
206190309

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS AUDITED 8A-1	REVISIONS 8A-2	AS REVISED	
128		Transitional Inpatient Care					
128	.01-.19	Salaries and Wages	6170	$ 0	$ 0	$ 0	
128	.20-.39	Fringe Benefits	6170	0	0	0	
128	.49	Agency Staff	6170	0	0	0	
128	.40-.99	Other - Nonlabor	6170	0	0	0	
128		Transitional Inpatient Care - Total	6170	$ 0	$ 0	$ 0	(Sch 2)
130		Hospice Inpatient Care					
130	.01-.19	Salaries and Wages	6180	$ 0	$ 0	$ 0	
130	.20-.39	Fringe Benefits	6180	0	0	0	
130	.49	Agency Staff	6180	0	0	0	
130	.40-.99	Other - Nonlabor	6180	0	0	0	
130		Hospice Inpatient Care - Total	6180	$ 0	$ 0	$ 0	(Sch 2)
135		Other Routine Services					
135	.01-.19	Salaries and Wages	6190	$ 0	$ 0	$ 0	
135	.20-.39	Fringe Benefits	6190	0	0	0	
135	.49	Agency Staff	6190	0	0	0	
135	.40-.99	Other - Nonlabor	6190	0	0	0	
135		Other Routine Services - Total	6190	$ 0	$ 0	$ 0	(Sch 2)
		Other Nonreimbursable					
139		Residential Care					
139	.01-.19	Salaries and Wages	9100	$ 0	$ 0	$ 0	
139	.20-.39	Fringe Benefits	9100	0	0	0	
139	.49	Agency Staff	9100	0	0	0	
139	.40-.99	Other - Nonlabor	9100	0	0	0	
139		Residential Care - Total	9100	$ 0	$ 0	$ 0	(Sch 2)
140		Beauty and Barber					
140	.01-.19	Salaries and Wages	8900	$ 0	$ 0	$ 0	
140	.20-.39	Fringe Benefits	8900	0	0	0	
140	.49	Agency Staff	8900	0	0	0	
140	.40-.99	Other - Nonlabor	8900	14,661	0	14,661	
140		Beauty and Barber - Total	8900	$ 14,661	$ 0	$ 14,661	(Sch 2)
145		Other Nonreimbursable					
145	.01-.19	Salaries and Wages	9100	$ 0	$ 0	$ 0	
145	.20-.39	Fringe Benefits	9100	0	0	0	
145	.49	Agency Staff	9100	0	0	0	
145	.40-.99	Other - Nonlabor	9100	0	0	0	
145		Other Nonreimbursable - Total	9100	$ 0	$ 0	$ 0	(Sch 2)
146		**Subtotal 105 - 145**		$ 5,678,143	$ 0	$ 5,678,143	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	$ 155,756	$ 0	$ 155,756	(Sch 2)
155	.20-.39	Fringe Benefits	6600	36,364	0	36,364	(Sch 2)
155	.49	Agency Staff	6600	0	0	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600	6,756	0	6,756	(Sch 4)
155		Social Services - Total	6600	$ 198,876	$ 0	$ 198,876	

SUMMARY OF REVISED PROGRAM EXPENSES

Provider Name:
LAKEWOOD PARK HEALTH CENTER

Fiscal Period:
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number:
ZZT18124H

NPI:
1003803842

OSHPD Facility Number:
206190309

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS AUDITED 8A-1	REVISIONS 8A-2	AS REVISED	
160		Activities					
160	.01-.19	Salaries and Wages	6700	$ 327,783	$ 0	$ 327,783	(Sch 2)
160	.20-.39	Fringe Benefits	6700	79,576	0	79,576	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	16,447	0	16,447	(Sch 4)
160		Activities - Total	6700	$ 423,806	$ 0	$ 423,806	
165		Administration					
165	.01-.19	Salaries and Wages	6900	$ 585,231	$ 0	$ 585,231	(Sch 6)
165	.20-.39	Fringe Benefits	6900	139,153	0	139,153	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	191,599	0	191,599	(Sch 6)
165		Administration - Total	6900	$ 915,983	$ 0	$ 915,983	
166		Medical Records					
166	.01-.19	Medical Records - Salaries and Wages	6900	$ 95,119	$ 0	$ 95,119	(Sch 3)
166	.20-.39	Medical Records - Fringe Benefits	6900	22,029	0	22,029	(Sch 3)
166	.49	Medical Records - Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Medical Records - Other - Nonlabor	6900	51,503	0	51,503	(Sch 4)
166		Medical Records - Total	6900	$ 168,651	$ 0	$ 168,651	
167		DPH Licensing Fees	6900	$ 93,338	$ 0	$ 93,338	(Sch 6)
168		Liability Insurance	6900	$ 259,855	$ 0	$ 259,855	(Sch 6)
169		Quality Assurance Fees	6900	$ 93,639	$ 0	$ 93,639	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	$ 64,030	$ 0	$ 64,030	(Sch 3)
170	.20-.39	Fringe Benefits	6800	14,835	0	14,835	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	7,938	0	7,938	(Sch 4)
170		Inservice Education - Nursing - Total	6800	$ 86,803	$ 0	$ 86,803	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	$ 0	$ 0	$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900	0	0	0	(Sch 6)
174	.49	Agency Staff	6900	0	0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900	0	0	0	(Sch 6)
174		Caregiver Training - Total	6900	$ 0	$ 0	$ 0	
		Subtotal 155 - 174		$ 2,240,951	$ 0	$ 2,240,951	
200		**Total**		**$ 13,197,474**	**$ 0**	**$ 13,197,474**	

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

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: LAKEWOOD PARK HEALTH CENTER

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZT18124H

NPI: 1003803842

OSHPD Facility Number: 206190309

Line No.	Sub No.	ACCOUNT TITLE		AS AUDITED	MEMO ADJUSTMENT	AS REVISED
005		Plant Operations and Maintenance				
005	1	Salaries and Wages		$ 190,034	$ 0	$ 190,034
005	2	Fringe Benefits		44,031	0	44,031
005	3	Agency Staff		0	0	0
005	4	Other - Nonlabor		486,847	0	486,847
005	5	Plant Operations and Maintenance - Total		$ 720,912	$ 0	$ 720,912
010		Housekeeping				
010	1	Salaries and Wages		$ 382,641	$ 0	$ 382,641
010	2	Fringe Benefits		88,616	0	88,616
010	3	Agency Staff		0	0	0
010	4	Other - Nonlabor		133,520	0	133,520
010	5	Housekeeping - Total		$ 604,777	$ 0	$ 604,777
015	4	Depreciation: Buildings and Improvements		$ 0	$ 0	$ 0
020	4	Depreciation: Leasehold Improvements		0	0	0
025	4	Depreciation: Equipment		47,621	0	47,621
030	4	Depreciation and Amortization - Other		0	0	0
035	4	Leases and Rentals		1,462,005	0	1,462,005
040	4	Property Taxes		57,725	0	57,725
045	4	Property Insurance		33,681	0	33,681
050	4	Interest-Property, Plant, and Equipment		54,763	0	54,763
055	4	Interest-Other		0	0	0
		Subtotal 005 - 055		2,981,484	0	2,981,484
060		Laundry and Linen				
060	1	Salaries and Wages		$ 239,171	$ 0	$ 239,171
060	2	Fringe Benefits		55,415	0	55,415
060	3	Agency Staff		0	0	0
060	4	Other - Nonlabor		107,861	0	107,861
060	5	Laundry and Linen - Total		$ 402,447	$ 0	$ 402,447
065		Dietary				
065	1	Salaries and Wages		$ 470,321	$ 0	$ 470,321
065	2	Fringe Benefits		108,973	0	108,973
065	3	Agency Staff		0	0	0
065	4	Other - Nonlabor		520,736	0	520,736
065	5	Dietary - Total		$ 1,100,030	$ 0	$ 1,100,030
070	4	Provision for Bad Debts		$ 0	$ 0	$ 0
		Ancillary Services (Note 1)				
075		Patient Supplies				
075	1	Salaries and Wages		$ 0	$ 0	$ 0
075	2	Fringe Benefits		0	0	0
075	3	Agency Staff		0	0	0
075	4	Other - Nonlabor		44,055	0	44,055
075	5	Patient Supplies - Total		$ 44,055	$ 0	$ 44,055
077		Specialized Support Surfaces				
077	1	Salaries and Wages		$ 0	$ 0	$ 0
077	2	Fringe Benefits		0	0	0
077	3	Agency Staff		0	0	0
077	4	Other - Nonlabor		0	0	0
077	5	Specialized Support Surfaces - Total		$ 0	$ 0	$ 0

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
LAKEWOOD PARK HEALTH CENTER

Fiscal Period:
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number:
ZZT18124H

NPI:
1003803842

OSHPD Facility Number:
206190309

Line No.	Sub No.	ACCOUNT TITLE		AS AUDITED	MEMO ADJUSTMENT	AS REVISED
080		Physical Therapy				
080	1	Salaries and Wages		$ 0	$ 0	$ 0
080	2	Fringe Benefits		0	0	0
080	3	Agency Staff		0	0	0
080	4	Other - Nonlabor		281,591	0	281,591
080	5	Physical Therapy - Total		$ 281,591	$ 0	$ 281,591
081		Respiratory Therapy				
081	1	Salaries and Wages		$ 0	$ 0	$ 0
081	2	Fringe Benefits		0	0	0
081	3	Agency Staff		0	0	0
081	4	Other - Nonlabor		0	0	0
081	5	Respiratory Therapy - Total		$ 0	$ 0	$ 0
082		Occupational Therapy				
082	1	Salaries and Wages		$ 0	$ 0	$ 0
082	2	Fringe Benefits		0	0	0
082	3	Agency Staff		0	0	0
082	4	Other - Nonlabor		220,323	0	220,323
082	5	Occupational Therapy - Total		$ 220,323	$ 0	$ 220,323
083		Speech Pathology				
083	1	Salaries and Wages		$ 0	$ 0	$ 0
083	2	Fringe Benefits		0	0	0
083	3	Agency Staff		0	0	0
083	4	Other - Nonlabor		11,844	0	11,844
083	5	Speech Pathology - Total		$ 11,844	$ 0	$ 11,844
085		Pharmacy				
085	1	Salaries and Wages		$ 0	$ 0	$ 0
085	2	Fringe Benefits		0	0	0
085	3	Agency Staff		0	0	0
085	4	Other - Nonlabor		229,431	0	229,431
085	5	Pharmacy - Total		$ 229,431	$ 0	$ 229,431
090		Laboratory				
090	1	Salaries and Wages		$ 0	$ 0	$ 0
090	2	Fringe Benefits		0	0	0
090	3	Agency Staff		0	0	0
090	4	Other - Nonlabor		0	0	0
090	5	Laboratory - Total		$ 0	$ 0	$ 0
095		Home Health Services				
095	1	Salaries and Wages		$ 0	$ 0	$ 0
095	2	Fringe Benefits		0	0	0
095	3	Agency Staff		0	0	0
095	4	Other - Nonlabor		0	0	0
095	5	Home Health Services - Total		$ 0	$ 0	$ 0
100		Other Ancillary Services				
100	1	Salaries and Wages		$ 0	$ 0	$ 0
100	2	Fringe Benefits		0	0	0
100	3	Agency Staff		0	0	0
100	4	Other - Nonlabor		7,175	0	7,175
100	5	Other Ancillary Services - Total		$ 7,175	$ 0	$ 7,175

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
LAKEWOOD PARK HEALTH CENTER

Fiscal Period:
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number:
ZZT18124H

NPI:
1003803842

OSHPD Facility Number:
206190309

Line No.	Sub No.	ACCOUNT TITLE		AS AUDITED	MEMO ADJUSTMENT	AS REVISED
101		Subacute Ancillary Services				
101	1	Salaries and Wages		$ 0	$ 0	$ 0
101	2	Fringe Benefits		0	0	0
101	3	Agency Staff		0	0	0
101	4	Other - Nonlabor		0	0	0
101	5	Subacute Ancillary Services - Total		$ 0	$ 0	$ 0
102		Subacute Pediatrics Ancillary Services				
102	1	Salaries and Wages		$ 0	$ 0	$ 0
102	2	Fringe Benefits		0	0	0
102	3	Agency Staff		0	0	0
102	4	Other - Nonlabor		0	0	0
102	5	Subacute Pediatrics Ancillary Services - Total		$ 0	$ 0	$ 0
104		**Subtotal 075 - 102**		$ 794,419	$ 0	$ 794,419
		Routine Services				
105		Skilled Nursing Care				
105	1	Salaries and Wages		$ 4,037,545	$ 0	$ 4,037,545
105	2	Fringe Benefits		935,499	0	935,499
105	3	Agency Staff		0	0	0
105	4	Other - Nonlabor		221,272	0	221,272
105	5	Skilled Nursing Care - Total		$ 5,194,316	$ 0	$ 5,194,316
110		Intermediate Care				
110	1	Salaries and Wages		$ 364,290	$ 0	$ 364,290
110	2	Fringe Benefits		84,406	0	84,406
110	3	Agency Staff		0	0	0
110	4	Other - Nonlabor		20,470	0	20,470
110	5	Intermediate Care - Total		$ 469,166	$ 0	$ 469,166
115		Mentally Disordered				
115	1	Salaries and Wages		$ 0	$ 0	$ 0
115	2	Fringe Benefits		0	0	0
115	3	Agency Staff		0	0	0
115	4	Other - Nonlabor		0	0	0
115	5	Mentally Disordered - Total		$ 0	$ 0	$ 0
120		Developmentally Disabled				
120	1	Salaries and Wages		$ 0	$ 0	$ 0
120	2	Fringe Benefits		0	0	0
120	3	Agency Staff		0	0	0
120	4	Other - Nonlabor		0	0	0
120	5	Developmentally Disabled - Total		$ 0	$ 0	$ 0
125		Subacute Care				
125	1	Salaries and Wages		$ 0	$ 0	$ 0
125	2	Fringe Benefits		0	0	0
125	3	Agency Staff		0	0	0
125	4	Other - Nonlabor		0	0	0
125	5	Subacute Care - Total		$ 0	$ 0	$ 0
126		Subacute Care - Pediatrics				
126	1	Salaries and Wages		$ 0	$ 0	$ 0
126	2	Fringe Benefits		0	0	0
126	3	Agency Staff		0	0	0
126	4	Other - Nonlabor		0	0	0
126	5	Subacute Care - Pediatrics - Total		$ 0	$ 0	$ 0

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
LAKEWOOD PARK HEALTH CENTER

Fiscal Period:
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number:
ZZT18124H

NPI:
1003803842

OSHPD Facility Number:
206190309

Line No.	Sub No.	ACCOUNT TITLE		AS AUDITED	MEMO ADJUSTMENT	AS REVISED
128		Transitional Inpatient Care				
128	1	Salaries and Wages		$ 0	$ 0	$ 0
128	2	Fringe Benefits		0	0	0
128	3	Agency Staff		0	0	0
128	4	Other - Nonlabor		0	0	0
128	5	Transitional Inpatient Care - Total		$ 0	$ 0	$ 0
130		Hospice Inpatient Care				
130	1	Salaries and Wages		$ 0	$ 0	$ 0
130	2	Fringe Benefits		0	0	0
130	3	Agency Staff		0	0	0
130	4	Other - Nonlabor		0	0	0
130	5	Hospice Inpatient Care - Total		$ 0	$ 0	$ 0
135		Other Routine Services				
135	1	Salaries and Wages		$ 0	$ 0	$ 0
135	2	Fringe Benefits		0	0	0
135	3	Agency Staff		0	0	0
135	4	Other - Nonlabor		0	0	0
135	5	Other Routine Services - Total		$ 0	$ 0	$ 0
		Other Nonreimbursable				
139		Residential Care **				
139	1	Salaries and Wages		$ 0	$ 0	$ 0
139	2	Fringe Benefits		0	0	0
139	3	Agency Staff		0	0	0
139	4	Other - Nonlabor		0	0	0
139	5	Residential Care - Total		$ 0	$ 0	$ 0
140		Beauty and Barber				
140	1	Salaries and Wages		$ 0	$ 0	$ 0
140	2	Fringe Benefits		0	0	0
140	3	Agency Staff		0	0	0
140	4	Other - Nonlabor		14,661	0	14,661
140	5	Beauty and Barber - Total		$ 14,661	$ 0	$ 14,661
145		Other Nonreimbursable				
145	1	Salaries and Wages		$ 0	$ 0	$ 0
145	2	Fringe Benefits		0	0	0
145	3	Agency Staff		0	0	0
145	4	Other - Nonlabor		0	0	0
145	5	Other Nonreimbursable - Total		$ 0	$ 0	$ 0
146		**Subtotal 105 - 145**		$ 5,678,143	$ 0	$ 5,678,143
155		Social Services				
155	1	Salaries and Wages		$ 155,756	$ 0	$ 155,756
155	2	Fringe Benefits		36,364	0	36,364
155	3	Agency Staff		0	0	0
155	4	Other - Nonlabor		6,756	0	6,756
155	5	Social Services - Total		$ 198,876	$ 0	$ 198,876
160		Activities				
160	1	Salaries and Wages		$ 327,783	$ 0	$ 327,783
160	2	Fringe Benefits		79,576	0	79,576
160	3	Agency Staff		0	0	0
160	4	Other - Nonlabor		16,447	0	16,447
160	5	Activities - Total		$ 423,806	$ 0	$ 423,806

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
LAKEWOOD PARK HEALTH CENTER

Fiscal Period:
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number:
ZZT18124H

NPI:
1003803842

OSHPD Facility Number:
206190309

Line No.	Sub No.	ACCOUNT TITLE		AS AUDITED	MEMO ADJUSTMENT	AS REVISED
165		Administration				
165	1	Salaries and Wages		$ 585,231	$ 0	$ 585,231
165	2	Fringe Benefits		139,153	0	139,153
165	3	Agency Staff		0	0	0
165	4	Other - Nonlabor		191,599	0	191,599
165	5	Administration - Total		$ 915,983	$ 0	$ 915,983
166		Medical Records				
166	1	Medical Records - Salaries and Wages		$ 95,119	$ 0	$ 95,119
166	2	Medical Records - Fringe Benefits		22,029	0	22,029
166	3	Medical Records - Agency Staff		0	0	0
166	4	Medical Records - Other - Nonlabor		51,503	0	51,503
166	5	Medical Records - Total		$ 168,651	$ 0	$ 168,651
167	4	DPH Licensing Fees ***		$ 93,338	$ 0	$ 93,338
168	4	Liability Insurance ***		$ 259,855	$ 0	$ 259,855
169	4	Quality Assurance Fees ***		$ 93,639	$ 0	$ 93,639
170		Inservice Education - Nursing				
170	1	Salaries and Wages		$ 64,030	$ 0	$ 64,030
170	2	Fringe Benefits		14,835	0	14,835
170	3	Agency Staff		0	0	0
170	4	Other - Nonlabor		7,938	0	7,938
170	5	Inservice Education - Nursing - Total		$ 86,803	$ 0	$ 86,803
174		Caregiver Training ***				
174	1	Salaries and Wages		$ 0	$ 0	$ 0
174	2	Fringe Benefits		0	0	0
174	3	Agency Staff		0	0	0
174	4	Other - Nonlabor		0	0	0
174	5	Caregiver Training - Total		$ 0	$ 0	$ 0
		Subtotal 155 - 174		$ 2,240,951	$ 0	$ 2,240,951
200		**Total**		**$ 13,197,474**	**$ $ -**	**$ 13,197,474**

NOTE 1: Ancillary service costs are reclassified only if the facility has an Adult Subacute unit.
* Amounts reclassified from ancillary service type accounts (lines 75 through 100)
** Complete with Direct Residential Care Costs
*** Amounts reclassified from Administration (line 165)
**** Totals in column 5 must match page 10.1, column 14, for each respective cost center (except reclasses)

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
LAKEWOOD PARK HEALTH CENTER	ZZT18124H	1003803842	206190309	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	Sub No.		TOTAL ADJ (Pages 1)	AUDIT REV 1	AUDIT REV	AUDIT REV	AUDIT REV	AUDIT REV	AUDIT REV	AUDIT REV
005	1	Plant Operations and Maintenance - Salaries and Wages	0							
005	2	Plant Operations and Maintenance - Fringe Benefits	0							
005	3	Plant Operations and Maintenance - Agency Staff	0							
005	4	Plant Operations and Maintenance - Other - Nonlabor	0							
010	1	Housekeeping - Salaries and Wages	0							
010	2	Housekeeping - Fringe Benefits	0							
010	3	Housekeeping - Agency Staff	0							
010	4	Housekeeping - Other - Nonlabor	0							
015	4	Depreciation: Buildings and Improvements	0							
020	4	Depreciation: Leasehold Improvements	0							
025	4	Depreciation: Equipment	0							
030	4	Depreciation and Amortization - Other	0							
035	4	Leases and Rentals	0							
040	4	Property Taxes	0							
045	4	Property Insurance	0							
050	4	Interest-Property, Plant, and Equipment	0							
055	4	Interest-Other	0							
060	1	Laundry and Linen - Salaries and Wages	0							
060	2	Laundry and Linen - Fringe Benefits	0							
060	3	Laundry and Linen - Agency Staff	0							
060	4	Laundry and Linen - Other - Nonlabor	0							
065	1	Dietary - Salaries and Wages	0							
065	2	Dietary - Fringe Benefits	0							
065	3	Dietary - Agency Staff	0							
065	4	Dietary - Other - Nonlabor	0							
070	4	Provision for Bad Debts	0							
075	1	Patient Supplies - Salaries and Wages	0							
075	2	Patient Supplies - Fringe Benefits	0							
075	3	Patient Supplies - Agency Staff	0							
075	4	Patient Supplies - Other - Nonlabor	0							
077	1	Specialized Support Surfaces - Salaries and Wages	0							
077	2	Specialized Support Surfaces - Fringe Benefits	0							
077	3	Specialized Support Surfaces - Agency Staff	0							
077	4	Specialized Support Surfaces - Other - Nonlabor	0							
080	1	Physical Therapy - Salaries and Wages	0							
080	2	Physical Therapy - Fringe Benefits	0							
080	3	Physical Therapy - Agency Staff	0							
080	4	Physical Therapy - Other - Nonlabor	0							
081	1	Respiratory Therapy - Salaries and Wages	0							
081	2	Respiratory Therapy - Fringe Benefits	0							
081	3	Respiratory Therapy - Agency Staff	0							
081	4	Respiratory Therapy - Other - Nonlabor	0							
082	1	Occupational Therapy - Salaries and Wages	0							
082	2	Occupational Therapy - Fringe Benefits	0							
082	3	Occupational Therapy - Agency Staff	0							
082	4	Occupational Therapy - Other - Nonlabor	0							
083	1	Speech Pathology - Salaries and Wages	0							

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
LAKEWOOD PARK HEALTH CENTER	ZZT18124H	1003803842	206190309	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	Sub No.		TOTAL ADJ (Pages 1)	AUDIT REV 1	AUDIT REV	AUDIT REV	AUDIT REV	AUDIT REV	AUDIT REV	AUDIT REV
083	2	Speech Pathology - Fringe Benefits	0							
083	3	Speech Pathology - Agency Staff	0							
083	4	Speech Pathology - Other - Nonlabor	0							
085	1	Pharmacy - Salaries and Wages	0							
085	2	Pharmacy - Fringe Benefits	0							
085	3	Pharmacy - Agency Staff	0							
085	4	Pharmacy - Other - Nonlabor	0							
090	1	Laboratory - Salaries and Wages	0							
090	2	Laboratory - Fringe Benefits	0							
090	3	Laboratory - Agency Staff	0							
090	4	Laboratory - Other - Nonlabor	0							
095	1	Home Health Services - Salaries and Wages	0							
095	2	Home Health Services - Fringe Benefits	0							
095	3	Home Health Services - Agency Staff	0							
095	4	Home Health Services - Other - Nonlabor	0							
100	1	Other Ancillary Services - Salaries and Wages	0							
100	2	Other Ancillary Services - Fringe Benefits	0							
100	3	Other Ancillary Services - Agency Staff	0							
100	4	Other Ancillary Services - Other - Nonlabor	0							
101	1	Subacute Ancillary Services - Salaries and Wages	0							
101	2	Subacute Ancillary Services - Fringe Benefits	0							
101	3	Subacute Ancillary Services - Agency Staff	0							
101	4	Subacute Ancillary Services - Other - Nonlabor	0							
102	1	Subacute Pediatrics Ancillary Services - Salaries and Wages	0							
102	2	Subacute Pediatrics Ancillary - Services Fringe Benefits	0							
102	3	Subacute Pediatrics Ancillary - Services Agency Staff	0							
102	4	Subacute Pediatrics Ancillary Services - Other - Nonlabor	0							
105	1	Skilled Nursing Care - Salaries and Wages	(20,412)	(20,412)						
105	2	Skilled Nursing Care - Fringe Benefits	(4,730)	(4,730)						
105	3	Skilled Nursing Care - Agency Staff	0							
105	4	Skilled Nursing Care - Other - Nonlabor	(1,147)	(1,147)						
110	1	Intermediate Care - Salaries and Wages	20,412	20,412						
110	2	Intermediate Care - Fringe Benefits	4,730	4,730						
110	3	Intermediate Care Agency Staff	0							
110	4	Intermediate Care - Other - Nonlabor	1,147	1,147						
115	1	Mentally Disordered - Salaries and Wages	0							
115	2	Mentally Disordered - Fringe Benefits	0							
115	3	Mentally Disordered - Agency Staff	0							
115	4	Mentally Disordered - Other - Nonlabor	0							
120	1	Developmentally Disabled - Salaries and Wages	0							
120	2	Developmentally Disabled - Fringe Benefits	0							
120	3	Developmentally Disabled - Agency Staff	0							
120	4	Developmentally Disabled - Other - Nonlabor	0							
125	1	Subacute Care - Salaries and Wages	0							
125	2	Subacute Care - Fringe Benefits	0							
125	3	Subacute Care - Agency Staff	0							
125	4	Subacute Care - Other - Nonlabor	0							

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
LAKEWOOD PARK HEALTH CENTER	ZZT18124H	1003803842	206190309	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	Sub No.		TOTAL ADJ (Pages 1)	AUDIT REV 1	AUDIT REV	AUDIT REV	AUDIT REV	AUDIT REV	AUDIT REV	AUDIT REV
126	1	Subacute Care - Pediatrics - Salaries and Wages	0							
126	2	Subacute Care - Pediatrics - Fringe Benefits	0							
126	3	Subacute Care - Pediatrics - Agency Staff	0							
126	4	Subacute Care - Pediatrics - Other - Nonlabor	0							
128	1	Transitional Inpatient Care Salaries and Wages	0							
128	2	Transitional Inpatient Care Fringe Benefits	0							
128	3	Transitional Inpatient Care Agency Staff	0							
128	4	Transitional Inpatient Care - Other - Nonlabor	0							
130	1	Hospice Inpatient Care - Salaries and Wages	0							
130	2	Hospice Inpatient Care - Fringe Benefits	0							
130	3	Hospice Inpatient Care -Agency Staff	0							
130	4	Hospice Inpatient Care - Other - Nonlabor	0							
135	1	Other Routine Services - Salaries and Wages	0							
135	2	Other Routine Services - Fringe Benefits	0							
135	3	Other Routine Services - Agency Staff	0							
135	4	Other Routine Services - Other - Nonlabor	0							
139	1	Residential Care - Salaries and Wages	0							
139	2	Residential Care - Fringe Benefits	0							
139	3	Residential Care - Agency Staff	0							
139	4	Residential Care - Other - Nonlabor	0							
140	1	Beauty and Barber Salaries and Wages	0							
140	2	Beauty and Barber Fringe Benefits	0							
140	3	Beauty and Barber Agency Staff	0							
140	4	Beauty and Barber - Other - Nonlabor	0							
145	1	Other Nonreimbursable - Salaries and Wages	0							
145	2	Other Nonreimbursable - Fringe Benefits	0							
145	3	Other Nonreimbursable - Agency Staff	0							
145	4	Other Nonreimbursable - Other - Nonlabor	0							
155	1	Social Services - Salaries and Wages	0							
155	2	Social Services - Fringe Benefits	0							
155	3	Social Services - Agency Staff	0							
155	4	Social Services - Other - Nonlabor	0							
160	1	Activities - Salaries and Wages	0							
160	2	Activities - Fringe Benefits	0							
160	3	Activities - Agency Staff	0							
160	4	Activities - Other - Nonlabor	0							
165	1	Administration - Salaries and Wages	0							
165	2	Administration - Fringe Benefits	0							
165	3	Administration - Agency Staff	0							
165	4	Administration - Other - Nonlabor	0							
166	1	Medical Records - Salaries and Wages	0							
166	2	Medical Records - Fringe Benefits	0							
166	3	Medical Records - Agency Staff	0							
166	4	Medical Records - Other - Nonlabor	0							
167	4	DPH Licensing Fees	0							
168	4	Liability Insurance	0							
169	4	Quality Assurance Fees	0							

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
LAKEWOOD PARK HEALTH CENTER	ZZT18124H	1003803842	206190309	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	Sub No.		TOTAL ADJ (Pages 1)		AUDIT REV 1	AUDIT REV	AUDIT REV	AUDIT REV	AUDIT REV	AUDIT REV	AUDIT REV
170	1	Inservice Education - Nursing - Salaries and Wages	0								
170	2	Inservice Education - Nursing - Fringe Benefits	0								
170	3	Inservice Education - Nursing - Medical Records - Salaries and Wages	0								
170	4	Inservice Education - Nursing - Medical Records - Fringe Benefits	0								
174	1	Caregiver Training - Salaries and Wages	0								
174	2	Caregiver Training - Fringe Benefits	0								
174	3	Caregiver Training - Agency Staff	0								
174	4	Caregiver Training - Other - Nonlabor	0								
180	4	Professional Liability - Deductible	0								
			0								
			0								
			0								
			0								
			0								
			0								
			0								
200		Total	$0	0	0	0	0	0	0	0	0
			(To Sch 8)								

Provider Name	Fiscal Period	Provider Numbers	Revisions
LAKEWOOD PARK HEALTH CENTER	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009	ZZT18124H / NPI 1003803842	3

Report References										
	Cost Report			Audit Report						
Rev. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Appeal Revisions	As Audited	Increase (Decrease)	As Revised
1	10.5	105	1	8A-2	105	1	Skilled Nursing Care - Salaries and Wages	$4,037,545	($20,412)	$4,017,133
	10.5	105	2	8A-2	105	2	Skilled Nursing Care - Fringe Benefits	935,499	(4,730)	930,769
	10.5	105	4	8A-2	105	4	Skilled Nursing Care - Other - Nonlabor	221,272	(1,147)	220,125
	10.5	110	1	8A-2	110	1	Intermediate Care - Salaries and Wages	364,290	20,412	384,702
	10.5	110	2	8A-2	110	2	Intermediate Care - Fringe Benefits	84,406	4,730	89,136
	10.5	110	4	8A-2	110	4	Intermediate Care - Other - Nonlabor	20,470	1,147	21,617
							APPEAL FINDING - ISSUE NUMBER 1 - AUDIT ADJUSTMENT 4			
2	10.7	105	4	7	105		Skilled Nursing Care (Pounds of Laundry)	485,450	(37,115)	448,335
	10.7	110	4	7	110		Intermediate Care	43,800	(865)	42,935
	10.7	175	4	7	N/A		Total - Pounds of Laundry	529,250	(37,980)	491,270
	10.7	105	5	7	105		Skilled Nursing Care (Patient Meals)	291,270	(22,269)	269,001
	10.7	110	5	7	110		Intermediate Care	26,280	(519)	25,761
	10.7	175	5	7	N/A		Total - Patient Meals	317,550	(22,788)	294,762
							APPEAL FINDING - ISSUE NUMBER 2 - AUDIT ADJUSTMENTS 14 AND 15			
3	4.1	5	6	1	12		Skilled Nursing Care Days	97,090	(7,423)	89,667
	4.1	10	6	1	17		Intermediate Care Days	8,760	(173)	8,587
	4.1	70	6	N/A			Total Patient Days	105,850	(7,596)	98,254
							APPEAL FINDING - ISSUE NUMBER 3 - AUDIT ADJUSTMENT 16			