

**REPORT  
ON THE  
RATE SETTING AUDIT**

**PLEASANT VIEW CONVALESCENT HOSPITAL  
CUPERTINO, CALIFORNIA  
PROVIDER NUMBER: ZZR05407H  
NPI NUMBER: 1922010842**

**FISCAL PERIOD ENDED  
JUNE 30, 2009**

**Audits Section - Richmond  
Financial Audits Branch  
Audits and Investigations  
Department of Health Care Services**

**Section Chief: Louise Wong  
Audit Supervisor: Jesse Duran  
Auditor: Chris Stanley**



TOBY DOUGLAS  
DIRECTOR

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



EDMUND G. BROWN JR.  
GOVERNOR

April 22, 2011

Stephen Renouf  
Assistant Controller  
Core Healthcare Centers  
330 30<sup>th</sup> Street  
Oakland, CA 94609

PROVIDER: PLEASANT VIEW CONVALESCENT HOSPITAL  
PROVIDER NUMBER: ZZR05407H  
NPI NUMBER: 1922010842  
FISCAL PERIOD ENDED JUNE 30, 2009

We have examined the facility's Integrated Disclosure and Medi-Cal Cost Report for the above-referenced fiscal period. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

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

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules
2. Audit adjustments that include a summary of the total due the State in the amount of \$4,355 which resulted from Medi-Cal overpayments

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

Stephen Renouf  
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Future Medi-Cal long-term care prospective rates may be affected by this examination. The extent to which the rates change will be determined by the Department's Rate Development Branch.

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

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

John Melton, Chief  
Office of Administrative Appeals and Hearings  
1029 J Street, Suite 200  
Sacramento, CA 95814  
(916) 322-5603

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

**United States Postal Service (USPS)**

Assistant Chief Counsel  
Department of Health Care Services  
Office of Legal Services  
MS 0010  
P.O. Box 997413  
Sacramento, CA 95899-7413

**Courier (UPS, FedEx, etc.)**

Assistant Chief Counsel  
Department of Health Care Services  
Office of Legal Services  
MS 0010  
1501 Capitol Avenue, Suite 71.5001  
Sacramento, CA 95814-5005  
(916) 440-7700

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

If you have questions regarding this report, you may call the Audits Section—Richmond at (510) 620-3100.

Original Signed by

Louise Wong, Chief  
Audits Section—Richmond  
Financial Audits Branch

Certified

## SUMMARY OF AUDITED FACILITY COST PER PATIENT DAY

**Provider Name:**  
PLEASANT VIEW CONVALESCENT HOSPITAL

**Fiscal Period:**  
JULY 1, 2008 THROUGH JUNE 30, 2009

**Provider Number:**  
ZZR05407H

**NPI:**  
1922010842

**OSHPD Facility No.:**  
206430862

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
<b>SKILLED NURSING CARE</b>				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 5,478,655	\$ 91.38
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 1,591,218	\$ 26.54
3	Cost of Direct and Indirect NonLabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 826,320	\$ 13.78
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 831,359	\$ 13.87
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 40,940	\$ 0.68
6	DPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 45,127	\$ 0.75
7	Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 886,036	\$ 14.78
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 851,643	\$ 14.21
11	Cost of Routine Service/Audited Total Costs	\$ 10,112,035	\$ 10,551,300	\$ 176.00
12	Total Patient Days (Adj )	59,952	59,952	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 168.67	\$ 176.00	
14	Overpayments (Adj 12)	\$ 0	\$ 4,355	
15				
<b>INTERMEDIATE CARE</b>				
16	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
17	Total Patient Days (Adj )		0	
18	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
19	Overpayments (Adj )	\$	\$ 0	
<b>MENTALLY DISORDERED CARE</b>				
20	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
21	Total Patient Days (Adj )		0	
22	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
23	Overpayments (Adj )	\$	\$ 0	
<b>DEVELOPMENTALLY DISABLED</b>				
24	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
25	Total Patient Days (Adj )		0	
26	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
27	Overpayments (Adj )	\$	\$ 0	
<b>SUBACUTE CARE</b>				
28	Cost of Direct Care - Labor (Adult Subacute Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00
29	Cost of Indirect Care - Labor (Adult Subacute Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
30	Cost of Direct and Indirect NonLabor - Other (Adult SA Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
31	Cost of Capital Related (Adult Subacute Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
32	Property Taxes (Adult Subacute Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00
33	DPH Licensing Fees (Adult Subacute Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
34	Liability Insurance (Adult Subacute Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00
35	Quality Assurance Fees (Adult Subacute Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
36	Caregiver Training (Adult Subacute Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
37	Cost of Administration (Adult Subacute Sch., Ln. 34)	\$ N/A	\$ 0	\$ 0.00
38	Total Cost of Subacute Service (Adult Subacute Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
39	Total Patient Days (Adult Subacute Sch. 1, Ln. 36)	0	0	
40	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
41	Overpayments (Adult Subacute Sch. 1, Ln. 38 + Ln. 39)	\$ 0	\$ 0	

## SUMMARY OF AUDITED FACILITY COST PER PATIENT DAY

**Provider Name:**  
PLEASANT VIEW CONVALESCENT HOSPITAL

**Fiscal Period:**  
JULY 1, 2008 THROUGH JUNE 30, 2009

**Provider Number:**  
ZZR05407H

**NPI:**  
1922010842

**OSHPD Facility No.:**  
206430862

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
<b>SUBACUTE - PEDIATRIC SUBACUTE</b>				
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	
<b>TRANSITIONAL INPATIENT CARE</b>				
48	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
49	Total Patient Days (Adj )		0	
50	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
51	Overpayments (Adj )	\$	\$ 0	
<b>HOSPICE INPATIENT CARE</b>				
52	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
53	Total Patient Days (Adj )		0	
54	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
55	Overpayments (Adj )	\$	\$ 0	
<b>OTHER ROUTINE SERVICES</b>				
56	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
57	Total Patient Days (Adj )		0	
58	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
59	Overpayments (Adj )	\$	\$ 0	

**ALLOCATION OF GENERAL SERVICES - LABOR  
(DIRECT CARE)**

**Provider Name:**  
PLEASANT VIEW CONVALESCENT HOSPITAL

**Fiscal Period:**  
JULY 1, 2008 THROUGH JUNE 30, 2009

**Provider Number:**  
ZZR05407H

**NPI:**  
1922010842

**OSHPD Facility No.:**  
206430862

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs	Activities	Total
			155	160	
	<b>GENERAL SERVICES</b>				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services (Salaries, Fringe Benefits, & Agency Labor)	\$ 158,341	\$ 158,341		
160	Activities (Salaries, Fringe Benefits, & Agency Labor)	178,325		\$ 178,325	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
	<b>ANCILLARY SERVICES</b>				
075	Patient Supplies	223,111	0	0	223,111
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	94,494	0	0	94,494
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	75,474	0	0	75,474
083	Speech Pathology	32,032	0	0	32,032
085	Pharmacy	47,568	0	0	47,568
090	Laboratory	3,019	0	0	3,019
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	1,374	0	0	1,374
101	Subacute Ancillary Services	0	0	0	0
102	Subacute Pediatrics Ancillary Services	0	0	0	0
	<b>ROUTINE SERVICES</b>				
105	Skilled Nursing Care	5,141,989	158,341	178,325	5,478,655
110	Intermediate Care	0	0	0	0
115	Mentally Disordered Care	0	0	0	0
120	Developmentally Disabled Care	0	0	0	0
125	Subacute Care	0	0	0	0
126	Subacute Care - 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
	<b>NONREIMBURSABLE</b>				
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	<b>TOTAL</b>	<b>\$ 5,955,727</b>	<b>\$ 158,341</b>	<b>\$ 178,325</b>	<b>\$ 5,955,727</b>

\* (To Schedule 1)

\*\* (To Pediatric Subacute Schedule 1)

\*\*\* (To Pediatric Subacute Schedule 2)

ALLOCATION OF GENERAL SERVICES - LABOR  
(INDIRECT CARE)

Provider Name:  
PLEASANT VIEW CONVALESCENT HOSPITAL

Provider Number:  
ZZR05407H

NPI:  
1922010842

OSHPD Facility Number:  
206430862

Fiscal Period:  
JULY 1, 2008 THROUGH JUNE 30, 2009

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops	Hskpng	Laundry	Dietary	Soc Svcs	Activities	In-serv. Ed	Accumulated Costs	Admin	Medical Records	Total
			005	010	060	065	155	160	170		165	166	
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 191,451	\$ 191,451										
010	Housekeeping	329,991	1,643	\$ 331,634									
060	Laundry and Linen	207,249	5,342	9,334	\$ 221,926								
065	Dietary	609,756	13,456	23,510	0	\$ 646,722							
155	Social Services	N/A	1,911	3,339	0	0	\$ 5,251						
160	Activities	N/A	2,380	4,157	0	0	0	\$ 6,537					
165	Administration	N/A	10,685	18,668	0	0	0	0		\$ 29,353	\$ 29,353		
166	Medical Records	189,730	0	0	0	0	0	0		189,730		\$ 189,730	
170	Inservice Education - Nursing	102,567	3,055	5,338	0	0	0	0	\$ 110,960				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies		2,295	4,010	0	0	0	0	0	6,305	793	5,124	\$ 12,222 ***
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0 ***
080	Physical Therapy		2,924	5,110	0	0	0	0	0	8,034	395	2,554	10,983 ***
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0 ***
082	Occupational Therapy		852	1,489	0	0	0	0	0	2,341	270	1,748	4,359 ***
083	Speech Pathology		499	872	0	0	0	0	0	1,371	119	769	2,259 ***
085	Pharmacy		1,320	2,307	0	0	0	0	0	3,627	194	1,256	5,077 ***
090	Laboratory		138	241	0	0	0	0	0	380	14	90	484 ***
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	4	29	33
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 **
<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care		143,569	250,844	221,926	646,722	5,251	6,537	110,960	1,385,808	27,521	177,889	1,591,218 *
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care		0	0	0	0	0	0	0	0	0	0	0 **
126	Subacute Care - 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 *
<b>NONREIMBURSABLE</b>													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		1,382	2,414	0	0	0	0	0	3,796	42	271	4,109
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 1,630,744	\$ 191,451	\$ 331,634	\$ 221,926	\$ 646,722	\$ 5,251	\$ 6,537	\$ 110,960	\$ 1,411,661	\$ 29,353	\$ 189,730	\$ 1,630,744

\* (To Schedule 1)  
 \*\* (To Pediatric Subacute Schedule 1)  
 \*\*\* (To Pediatric Subacute Schedule 2)

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

Provider Name:  
PLEASANT VIEW CONVALESCENT HOSPITAL

Provider Number:  
ZZR05407H

NPI:  
1922010842

OSHPD Facility Number:  
206430862

Fiscal Period:  
JULY 1, 2008 THROUGH JUNE 30, 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
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 288,207	\$ 288,207										
010	Housekeeping	48,953	2,473	\$ 51,426									
060	Laundry and Linen	62,376	8,042	1,447	\$ 71,866								
065	Dietary	424,785	20,256	3,646	0	\$ 448,687							
155	Social Services	204	2,877	518	0	0	\$ 3,599						
160	Activities	6,527	3,582	645	0	0	0	\$ 10,754					
165	Administration	N/A	16,085	2,895	0	0	0	0		\$ 18,980	\$ 18,980		
166	Medical Records	4,102	0	0	0	0	0	0		4,102		\$ 4,102	
170	Inservice Education - Nursing	379	4,599	828	0	0	0	0	\$ 5,806				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies	0	3,455	622	0	0	0	0	0	4,077	513	111	\$ 4,700
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	0	4,402	792	0	0	0	0	0	5,195	255	55	5,506
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	0	1,283	231	0	0	0	0	0	1,513	175	38	1,726
083	Speech Pathology	0	751	135	0	0	0	0	0	886	77	17	980
085	Pharmacy	0	1,987	358	0	0	0	0	0	2,345	126	27	2,498
090	Laboratory	0	208	37	0	0	0	0	0	245	9	2	256
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	3	1	4
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	0
<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care	8,944	216,126	38,898	71,866	448,687	3,599	10,754	5,806	804,679	17,795	3,846	826,320
110	Intermediate Care	0	0	0	0	0	0	0	0	0	0	0	0
115	Mentally Disordered Care	0	0	0	0	0	0	0	0	0	0	0	0
120	Developmentally Disabled Care	0	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	0
128	Transitional Inpatient Care	0	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	0
135	Other Routine Services	0	0	0	0	0	0	0	0	0	0	0	0
<b>NONREIMBURSABLE</b>													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	0	2,080	374	0	0	0	0	0	2,454	27	6	2,487
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 844,477</b>	<b>\$ 288,207</b>	<b>\$ 51,426</b>	<b>\$ 71,866</b>	<b>\$ 448,687</b>	<b>\$ 3,599</b>	<b>\$ 10,754</b>	<b>\$ 5,806</b>	<b>\$ 821,395</b>	<b>\$ 18,980</b>	<b>\$ 4,102</b>	<b>\$ 844,477</b>

\* (To Schedule 1)  
\*\* (To Pediatric Subacute Schedule 1)  
\*\*\* (To Pediatric Subacute Schedule 2)

## ALLOCATION OF CAPITAL COSTS

Provider Name:  
PLEASANT VIEW CONVALESCENT HOSPITAL

Fiscal Period:  
JULY 1, 2008 THROUGH JUNE 30, 2009

Provider Number:  
ZZR05407H

NPI:  
1922010842

OSHPD Facility Number:  
206430862

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital	Plant Ops	Hskpng	Laundry	Dietary	Soc Srvs	Activities
				Various	5	10	60	65	155	160
	<b>GENERAL SERVICES</b>									
	Capital Related (excluding lines 40 & 45)	\$ 877,973	95%							
	Property Tax (line 40)	43,236	5%	\$ 921,209						
005	Plant Operations and Maintenance			4,045	\$ 4,045					
010	Housekeeping			7,869	35	\$ 7,904				
060	Laundry and Linen			25,593	113	222	\$ 25,929			
065	Dietary			64,461	284	560	0	\$ 65,306		
155	Social Services			9,156	40	80	0	0	\$ 9,276	
160	Activities			11,399	50	99	0	0	0	\$ 11,549
165	Administration			51,186	226	445	0	0	0	0
166	Medical Records			0	0	0	0	0	0	0
170	Inservice Education - Nursing			14,635	65	127	0	0	0	0
	<b>ANCILLARY SERVICES</b>									
075	Patient Supplies			10,995	48	96	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			14,010	62	122	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			4,082	18	35	0	0	0	0
083	Speech Pathology			2,390	11	21	0	0	0	0
085	Pharmacy			6,325	28	55	0	0	0	0
090	Laboratory			662	3	6	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
	<b>ROUTINE SERVICES</b>									
105	Skilled Nursing Care			687,781	3,033	5,978	25,929	65,306	9,276	11,549
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - 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
	<b>NONREIMBURSABLE</b>									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			6,619	29	58	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 921,209	100%	\$ 921,209	\$ 4,045	\$ 7,904	\$ 25,929	\$ 65,306	\$ 9,276	\$ 11,549

\* (To Schedule 1)

\*\* (To Pediatric Subacute Schedule 1)

\*\*\* (To Pediatric Subacute Schedule 2)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
PLEASANT VIEW CONVALESCENT HOSPITAL

Fiscal Period:  
JULY 1, 2008 THROUGH JUNE 30, 2009

Provider Number:  
ZZR05407H

NPI:  
1922010842

OSHPD Facility Number:  
206430862

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 95% Of Total	Property Tax 5% Of Total
<b>GENERAL SERVICES</b>										
	Capital Related (excluding lines 40 & 45)	\$ 877,973	95%							
	Property Tax (line 40)	43,236	5%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 51,857	\$ 51,857				
166	Medical Records				0		\$ -			
170	Inservice Education - Nursing			\$ 14,827						
<b>ANCILLARY SERVICES</b>										
075	Patient Supplies			0	11,139	1,400	0	\$ 12,539	\$ 11,951	\$ 589
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	14,194	698	0	14,892	14,193	699
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	4,135	478	0	4,613	4,396	217
083	Speech Pathology			0	2,421	210	0	2,632	2,508	124
085	Pharmacy			0	6,408	343	0	6,751	6,434	317
090	Laboratory			0	671	25	0	695	663	33
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	8	0	8	7	0
101	Subacute Ancillary Services			0	0	0	0	0	0	0
102	Subacute Pediatrics Ancillary Services			0	0	0	0	0	0	0
<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care			14,827	823,679	48,621	0	872,300	831,359	40,940
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - 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
<b>NONREIMBURSABLE</b>										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	6,706	74	0	6,780	6,462	318
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 921,209	100%	\$ 14,827	\$ 869,352	\$ 51,857	\$ -	\$ 921,209	\$ 877,973	\$ 43,236

\* (To Schedule 1)  
 \*\* (To Pediatric Subacute Schedule 1)  
 \*\*\* (To Pediatric Subacute Schedule 2)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:  
PLEASANT VIEW CONVALESCENT HOSPITAL

Provider Number:  
ZZR05407H

NPI:  
1922010842

OSHPD Facility Number:  
206430862

Fiscal Period:  
JULY 1, 2008 THROUGH JUNE 30, 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. 48% of Total	DPH License Fees 3% of Total	Liability Insurance 0% of Total	Quality Assur. Fees 50% of Total	Caregiver Training 0% of Total
<b>GENERAL SERVICES</b>														
045	Property Insurance	\$ 9,938												
055	Interest-Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	898,394												
	Total Costs Allocable as Administration	908,332	48%											
167	DPH Licensing Fees	48,131	3%											
168	Liability Insurance	0	0%											
169	Quality Assurance Fees	945,014	50%											
174	Caregiver Training	0	0%											
	Total	1,901,477	100%						\$ 1,901,477					
<b>ANCILLARY SERVICES</b>														
075	Patient Supplies			\$ 223,111	\$ 6,305	\$ 4,077	\$ 11,139	\$ 244,632	51,353	\$ 24,531	\$ 1,300	\$ -	\$ 25,522	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			94,494	8,034	5,195	14,194	121,917	25,593	12,226	648	0	12,719	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			75,474	2,341	1,513	4,135	83,463	17,521	8,370	443	0	8,708	0
083	Speech Pathology			32,032	1,371	886	2,421	36,710	7,706	3,681	195	0	3,830	0
085	Pharmacy			47,568	3,627	2,345	6,408	59,948	12,584	6,011	319	0	6,254	0
090	Laboratory			3,019	380	245	671	4,315	906	433	23	0	450	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			1,374	0	0	0	1,374	288	138	7	0	143	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
<b>ROUTINE SERVICES</b>														
105	Skilled Nursing Care			5,478,655	1,385,808	804,679	823,679	8,492,821	1,782,807	851,643	45,127	0	886,036	0
110	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0	0	0	0	0
126	Subacute Care - 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
<b>NONREIMBURSABLE</b>														
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	3,796	2,454	6,706	12,956	2,720	1,299	69	0	1,352	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	<b>SUBTOTAL</b>	\$ 1,901,477		\$ 5,955,727	\$ 1,411,661	\$ 821,395	\$ 869,352	\$ 9,058,135	\$ 1,901,477					
	Total Administrative Costs							\$ 1,901,477		\$ 908,332	\$ 48,131	\$ -	\$ 945,014	\$ -
	Unit Cost Multiplier							0.20991926						
	Accumulated Administration Costs (Sch 2 thru 5)				\$ 219,083	\$ 23,082	\$ 51,857	\$ 294,022						
	<b>TOTAL FACILITY COSTS</b>							\$ 11,253,634						

\* (To Schedule 1)  
 \*\* (To Pediatric Subacute Schedule 1)  
 \*\*\* (To Pediatric Subacute Schedule 2)

STATISTICS FOR COST ALLOCATION

Provider Name:  
PLEASANT VIEW CONVALESCENT HOSPITAL

Provider Number:  
ZZR05407H

NPI:  
1922010842

OSHPD Facility Number:  
206430862

Fiscal Period:  
JULY 1, 2008 THROUGH JUNE 30, 2009

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adjs 2,11)	Plant Ops (SQ FT) 5 (Adjs 2,11)	Hskpng (SQ FT) 10 (Adjs 2,11)	Laundry (LBS) 60 (Adj 3)	Dietary (MEALS) 65 (Adj 4)	Soc Svcs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	In-serv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
<b>GENERAL SERVICES</b>											
005	Plant Operations and Maintenance	110									
010	Housekeeping	214	214								
060	Laundry and Linen	696	696	696							
065	Dietary	1,753	1,753	1,753							
155	Social Services	249	249	249							
160	Activities	310	310	310							
165	Administration	1,392	1,392	1,392							
166	Medical Records										
170	Inservice Education - Nursing	398	398	398							
<b>ANCILLARY SERVICES</b>											
075	Patient Supplies	299	299	299						244,632	244,632
077	Specialized Support Surfaces									0	0
080	Physical Therapy	381	381	381						121,917	121,917
081	Respiratory Therapy									0	0
082	Occupational Therapy	111	111	111						83,463	83,463
083	Speech Pathology	65	65	65						36,710	36,710
085	Pharmacy	172	172	172						59,948	59,948
090	Laboratory	18	18	18						4,315	4,315
095	Home Health Services									0	0
100	Other Ancillary Services									1,374	1,374
101	Subacute Ancillary Services									0	0
102	Subacute Pediatrics Ancillary Services									0	0
<b>ROUTINE SERVICES</b>											
105	Skilled Nursing Care	18,704	18,704	18,704	209,181	179,298	5,150,933	5,150,933	5,150,933	8,492,821	8,492,821
110	Intermediate Care						0	0	0	0	0
115	Mentally Disordered Care						0	0	0	0	0
120	Developmentally Disabled Care						0	0	0	0	0
125	Subacute Care						0	0	0	0	0
126	Subacute Care - 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
<b>NONREIMBURSABLE</b>											
139	Residential Care									0	0
140	Beauty and Barber	180	180	180						12,956	12,956
145	Other Nonreimbursable	0	0	0						0	0
	<b>TOTAL STATISTICS</b>	<b>25,052</b>	<b>24,942</b>	<b>24,728</b>	<b>209,181</b>	<b>179,298</b>	<b>5,150,933</b>	<b>5,150,933</b>	<b>5,150,933</b>	<b>9,058,135</b>	<b>9,058,135</b>
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 158,341 0.030740256	\$ 178,325 0.034619942			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 191,451 7.67584797	\$ 331,634 13.41125977	\$ 221,926 1.06092631	\$ 646,722 3.60696550	\$ 5,251 0.00101937	\$ 6,537 0.00126909	\$ 110,960 0.02154166	\$ 29,353 0.00324054	\$ 189,730 0.02094581
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 288,207 11.55508780	\$ 51,426 2.07965823	\$ 71,866 0.34355789	\$ 448,687 2.50246355	\$ 3,599 0.00069872	\$ 10,754 0.00208773	\$ 5,806 0.00112710	\$ 18,980 0.00209531	\$ 4,102 0.00045285
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 921,209 36.77187450	\$ 4,045 0.16217249	\$ 7,904 0.31963305	\$ 25,929 0.12395276	\$ 65,306 0.36422995	\$ 9,276 0.00180087	\$ 11,549 0.00224205	\$ 14,827 0.00287850	\$ 51,857 0.00572492	\$ - 0.00000000

## SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
PLEASANT VIEW CONVALESCENT HOSPITAL

Fiscal Period:  
JULY 1, 2008 THROUGH JUNE 30, 2009

Provider Number:  
ZZR05407H

NPI:  
1922010842

OSHPD Facility Number:  
206430862

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS ADJUSTED 8A-1	AUDIT ADJUSTMENTS 8A-2	AS AUDITED	
005		Plant Operations and Maintenance					
005	.01-.19	Salaries and Wages	6200	\$ 134,488	\$ 0	\$ 134,488	(Sch 3)
005	.20-.39	Fringe Benefits	6200	58,227	(1,264)	56,963	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	288,207	0	288,207	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 480,922	\$ (1,264)	\$ 479,658	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 248,312	\$ 0	\$ 248,312	(Sch 3)
010	.20-.39	Fringe Benefits	6300	84,369	(2,690)	81,679	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	48,953	0	48,953	(Sch 4)
010		Housekeeping - Total	6300	\$ 381,634	\$ (2,690)	\$ 378,944	
015		Depreciation: Buildings and Improvements	7110 - 7120	0	0	0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	454	0	454	(Sch 5)
025		Depreciation: Equipment	7140	21,282	0	21,282	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	856,237	0	856,237	(Sch 5)
040		Property Taxes	7300	41,257	1,979	43,236	(Sch 5)
045		Property Insurance	7400	9,938	0	9,938	(Sch 5)
050		Interest-Property, Plant, and Equipment	7500	0	0	0	(Sch 5)
055		Interest-Other	7600	168,919	(168,919)	0	(Sch 6)
057		Subtotal 005 - 055		\$ 1,960,643	\$ (170,894)	\$ 1,789,749	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 148,468	\$ 0	\$ 148,468	(Sch 3)
060	.20-.39	Fringe Benefits	6400	60,404	(1,623)	58,781	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	64,531	(2,155)	62,376	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 273,403	\$ (3,778)	\$ 269,625	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 451,125	\$ 0	\$ 451,125	(Sch 3)
065	.20-.39	Fringe Benefits	6500	163,688	(5,057)	158,631	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	424,785	0	424,785	(Sch 4)
065		Dietary - Total	6500	\$ 1,039,598	\$ (5,057)	\$ 1,034,541	
070		Provision for Bad Debts	7700	\$ (69)	69	\$ 0	
		<b>Ancillary Services (Note 1)</b>					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$ 11,653	\$ 0	\$ 11,653	(Sch 2)
075	.20-.39	Fringe Benefits	8100	1,476	(118)	1,358	(Sch 2)
075	.79	Agency Staff	8100	0	0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	210,100	0	210,100	(Sch 2)
075		Patient Supplies - Total	8100	\$ 223,229	\$ (118)	\$ 223,111	(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 AUDITED PROGRAM EXPENSES

Provider Name:  
PLEASANT VIEW CONVALESCENT HOSPITAL

Fiscal Period:  
JULY 1, 2008 THROUGH JUNE 30, 2009

Provider Number:  
ZZR05407H

NPI:  
1922010842

OSHPD Facility Number:  
206430862

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS ADJUSTED 8A-1	AUDIT ADJUSTMENTS 8A-2	AS AUDITED	
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	94,494	0	94,494	
080		Physical Therapy - Total	8200	\$ 94,494	\$ 0	\$ 94,494	(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	75,474	0	75,474	
082		Occupational Therapy - Total	8250	\$ 75,474	\$ 0	\$ 75,474	(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	32,032	0	32,032	
083		Speech Pathology - Total	8280	\$ 32,032	\$ 0	\$ 32,032	(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	47,568	0	47,568	
085		Pharmacy - Total	8300	\$ 47,568	\$ 0	\$ 47,568	(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	3,019	0	3,019	
090		Laboratory - Total	8400	\$ 3,019	\$ 0	\$ 3,019	(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	1,374	0	1,374	
100		Other Ancillary Services - Total	8900	\$ 1,374	\$ 0	\$ 1,374	(Sch 2)

## SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
PLEASANT VIEW CONVALESCENT HOSPITAL

Fiscal Period:  
JULY 1, 2008 THROUGH JUNE 30, 2009

Provider Number:  
ZZR05407H

NPI:  
1922010842

OSHPD Facility Number:  
206430862

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS ADJUSTED 8A-1	AUDIT ADJUSTMENTS 8A-2	AS AUDITED	
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		\$ 477,190	\$ (118)	\$ 477,072	
		<b>Routine Services</b>					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 4,101,833	\$ 0	\$ 4,101,833	(Sch 2)
105	.20-.39	Fringe Benefits	6110	1,084,954	(44,798)	1,040,156	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	8,944	0	8,944	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 5,195,731	\$ (44,798)	\$ 5,150,933	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	\$ 0	\$ 0	\$ 0	
110	.20-.39	Fringe Benefits	6120	0	0	0	
110	.49	Agency Staff	6120	0	0	0	
110	.40-.99	Other - Nonlabor	6120	0	0	0	
110		Intermediate Care - Total	6120	\$ 0	\$ 0	\$ 0	(Sch 2)
115		Mentally Disordered Care					
115	.01-.19	Salaries and Wages	6130	\$ 0	\$ 0	\$ 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 AUDITED PROGRAM EXPENSES

Provider Name:  
PLEASANT VIEW CONVALESCENT HOSPITAL

Fiscal Period:  
JULY 1, 2008 THROUGH JUNE 30, 2009

Provider Number:  
ZZR05407H

NPI:  
1922010842

OSHPD Facility Number:  
206430862

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS ADJUSTED 8A-1	AUDIT ADJUSTMENTS 8A-2	AS AUDITED
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)
		<b>Other Nonreimbursable</b>				
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	0	0	0
140		Beauty and Barber - Total	8900	\$ 0	\$ 0	\$ 0
						(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		<b>Subtotal 105 - 145</b>		\$ 5,195,731	\$ (44,798)	\$ 5,150,933
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 114,004	\$ 0	\$ 114,004
155	.20-.39	Fringe Benefits	6600	45,677	(1,340)	44,337
155	.49	Agency Staff	6600	0	0	0
155	.40-.99	Other - Nonlabor	6600	204	0	204
155		Social Services - Total	6600	\$ 159,885	\$ (1,340)	\$ 158,545
						(Sch 2)
						(Sch 2)
						(Sch 2)
						(Sch 4)

## SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
PLEASANT VIEW CONVALESCENT HOSPITAL

Fiscal Period:  
JULY 1, 2008 THROUGH JUNE 30, 2009

Provider Number:  
ZZR05407H

NPI:  
1922010842

OSHPD Facility Number:  
206430862

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS ADJUSTED 8A-1	AUDIT ADJUSTMENTS 8A-2	AS AUDITED	
160		Activities					
160	.01-.19	Salaries and Wages	6700	\$ 128,644	\$ 0	\$ 128,644	(Sch 2)
160	.20-.39	Fringe Benefits	6700	51,135	(1,454)	49,681	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	6,527	0	6,527	(Sch 4)
160		Activities - Total	6700	\$ 186,306	\$ (1,454)	\$ 184,852	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 517,467	\$ (142,838)	\$ 374,629	(Sch 6)
165	.20-.39	Fringe Benefits	6900	208,982	(51,333)	157,649	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	1,273,713	(907,597)	366,116	(Sch 6)
165		Administration - Total	6900	\$ 2,000,162	\$ (1,101,768)	\$ 898,394	
166		Medical Records					
166	.01-.19	Medical Records - Salaries and Wages	6900	\$ 0	\$ 142,838	\$ 142,838	(Sch 3)
166	.20-.39	Medical Records - Fringe Benefits	6900	0	46,892	46,892	(Sch 3)
166	.49	Medical Records - Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Medical Records - Other - Nonlabor	6900	0	4,102	4,102	(Sch 4)
166		Medical Records - Total	6900	\$ 0	\$ 193,832	\$ 193,832	
167		DPH Licensing Fees	6900	\$ 0	\$ 48,131	\$ 48,131	(Sch 6)
168		Liability Insurance	6900	\$ 0	\$ 0	\$ 0	(Sch 6)
169		Quality Assurance Fees	6900	\$ 0	\$ 945,014	\$ 945,014	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 78,249	\$ 0	\$ 78,249	(Sch 3)
170	.20-.39	Fringe Benefits	6800	25,238	(920)	24,318	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	379	0	379	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 103,866	\$ (920)	\$ 102,946	
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	
		<b>Subtotal 155 - 174</b>		\$ 2,450,219	\$ 81,495	\$ 2,531,714	
200		<b>Total</b>		\$ 11,396,715	\$ (143,081)	\$ 11,253,634	

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

## SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
PLEASANT VIEW CONVALESCENT HOSPITAL

Fiscal Period:  
JULY 1, 2008 THROUGH JUNE 30, 2009

Provider Number:  
ZZR05407H

NPI:  
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OSHPD Facility Number:  
206430862

Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
005		Plant Operations and Maintenance				
005	1	Salaries and Wages		\$ 134,488	\$ 0	\$ 134,488
005	2	Fringe Benefits		58,227	0	58,227
005	3	Agency Staff				0
005	4	Other - Nonlabor		288,207	0	288,207
005	5	Plant Operations and Maintenance - Total		\$ 480,922	\$ 0	\$ 480,922
010		Housekeeping				
010	1	Salaries and Wages		\$ 248,312	\$ 0	\$ 248,312
010	2	Fringe Benefits		84,369	0	84,369
010	3	Agency Staff				0
010	4	Other - Nonlabor		48,953	0	48,953
010	5	Housekeeping - Total		\$ 381,634	\$ 0	\$ 381,634
015	4	Depreciation: Buildings and Improvements		\$	\$	\$ 0
020	4	Depreciation: Leasehold Improvements		454	0	454
025	4	Depreciation: Equipment		21,282	0	21,282
030	4	Depreciation and Amortization - Other				0
035	4	Leases and Rentals		856,237	0	856,237
040	4	Property Taxes		41,257	0	41,257
045	4	Property Insurance		9,938	0	9,938
050	4	Interest-Property, Plant, and Equipment				0
055	4	Interest-Other		168,919	0	168,919
		<b>Subtotal 005 - 055</b>		1,960,643	0	1,960,643
060		Laundry and Linen				
060	1	Salaries and Wages		\$ 148,468	\$ 0	\$ 148,468
060	2	Fringe Benefits		60,404	0	60,404
060	3	Agency Staff				0
060	4	Other - Nonlabor		64,531	0	64,531
060	5	Laundry and Linen - Total		\$ 273,403	\$ 0	\$ 273,403
065		Dietary				
065	1	Salaries and Wages		\$ 451,125	\$ 0	\$ 451,125
065	2	Fringe Benefits		163,688	0	163,688
065	3	Agency Staff				0
065	4	Other - Nonlabor		424,785	0	424,785
065	5	Dietary - Total		\$ 1,039,598	\$ 0	\$ 1,039,598
070	4	Provision for Bad Debts	1	\$	\$ (69)	\$ (69)
		<b>Ancillary Services (Note 1)</b>				
075		Patient Supplies				
075	1	Salaries and Wages		\$ 11,653	\$ 0	\$ 11,653
075	2	Fringe Benefits		1,476	0	1,476
075	3	Agency Staff				0
075	4	Other - Nonlabor		210,100	0	210,100
075	5	Patient Supplies - Total		\$ 223,229	\$ 0	\$ 223,229
077		Specialized Support Surfaces				
077	1	Salaries and Wages		\$	\$	\$ 0
077	2	Fringe Benefits				0
077	3	Agency Staff				0
077	4	Other - Nonlabor				0
077	5	Specialized Support Surfaces - Total		\$ 0	\$ 0	\$ 0

## SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
PLEASANT VIEW CONVALESCENT HOSPITAL

Fiscal Period:  
JULY 1, 2008 THROUGH JUNE 30, 2009

Provider Number:  
ZZR05407H

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OSHPD Facility Number:  
206430862

Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
080		Physical Therapy				
080	1	Salaries and Wages		\$	\$	\$ 0
080	2	Fringe Benefits				0
080	3	Agency Staff				0
080	4	Other - Nonlabor		94,494	0	94,494
080	5	Physical Therapy - Total		\$ 94,494	\$ 0	\$ 94,494
081		Respiratory Therapy				
081	1	Salaries and Wages		\$	\$	\$ 0
081	2	Fringe Benefits				0
081	3	Agency Staff				0
081	4	Other - Nonlabor				0
081	5	Respiratory Therapy - Total		\$ 0	\$ 0	\$ 0
082		Occupational Therapy				
082	1	Salaries and Wages		\$	\$	\$ 0
082	2	Fringe Benefits				0
082	3	Agency Staff				0
082	4	Other - Nonlabor		75,474	0	75,474
082	5	Occupational Therapy - Total		\$ 75,474	\$ 0	\$ 75,474
083		Speech Pathology				
083	1	Salaries and Wages		\$	\$	\$ 0
083	2	Fringe Benefits				0
083	3	Agency Staff				0
083	4	Other - Nonlabor		32,032	0	32,032
083	5	Speech Pathology - Total		\$ 32,032	\$ 0	\$ 32,032
085		Pharmacy				
085	1	Salaries and Wages		\$	\$	\$ 0
085	2	Fringe Benefits				0
085	3	Agency Staff				0
085	4	Other - Nonlabor		47,568	0	47,568
085	5	Pharmacy - Total		\$ 47,568	\$ 0	\$ 47,568
090		Laboratory				
090	1	Salaries and Wages		\$	\$	\$ 0
090	2	Fringe Benefits				0
090	3	Agency Staff				0
090	4	Other - Nonlabor		3,019	0	3,019
090	5	Laboratory - Total		\$ 3,019	\$ 0	\$ 3,019
095		Home Health Services				
095	1	Salaries and Wages		\$	\$	\$ 0
095	2	Fringe Benefits				0
095	3	Agency Staff				0
095	4	Other - Nonlabor				0
095	5	Home Health Services - Total		\$ 0	\$ 0	\$ 0
100		Other Ancillary Services				
100	1	Salaries and Wages		\$	\$	\$ 0
100	2	Fringe Benefits				0
100	3	Agency Staff				0
100	4	Other - Nonlabor		1,374	0	1,374
100	5	Other Ancillary Services - Total		\$ 1,374	\$ 0	\$ 1,374

## SUMMARY OF AUDITED PROGRAM EXPENSES

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PLEASANT VIEW CONVALESCENT HOSPITAL

Fiscal Period:  
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206430862

Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
101		Subacute Ancillary Services				
101	1	Salaries and Wages		\$	\$	\$ 0
101	2	Fringe Benefits				0
101	3	Agency Staff				0
101	4	Other - Nonlabor				0
101	5	Subacute Ancillary Services - Total		\$ 0	\$ 0	\$ 0
102		Subacute Pediatrics Ancillary Services				
102	1	Salaries and Wages		\$	\$	\$ 0
102	2	Fringe Benefits				0
102	3	Agency Staff				0
102	4	Other - Nonlabor				0
102	5	Subacute Pediatrics Ancillary Services - Total		\$ 0	\$ 0	\$ 0
104		<b>Subtotal 075 - 102</b>		\$ 477,190	\$ 0	\$ 477,190
		<b>Routine Services</b>				
105		Skilled Nursing Care				
105	1	Salaries and Wages		\$ 4,101,833	\$ 0	\$ 4,101,833
105	2	Fringe Benefits		1,084,954	0	1,084,954
105	3	Agency Staff				0
105	4	Other - Nonlabor	1	5,486	3,458	8,944
105	5	Skilled Nursing Care - Total		\$ 5,192,273	\$ 3,458	\$ 5,195,731
110		Intermediate Care				
110	1	Salaries and Wages		\$	\$	\$ 0
110	2	Fringe Benefits				0
110	3	Agency Staff				0
110	4	Other - Nonlabor				0
110	5	Intermediate Care - Total		\$ 0	\$ 0	\$ 0
115		Mentally Disordered				
115	1	Salaries and Wages		\$	\$	\$ 0
115	2	Fringe Benefits				0
115	3	Agency Staff				0
115	4	Other - Nonlabor				0
115	5	Mentally Disordered - Total		\$ 0	\$ 0	\$ 0
120		Developmentally Disabled				
120	1	Salaries and Wages		\$	\$	\$ 0
120	2	Fringe Benefits				0
120	3	Agency Staff				0
120	4	Other - Nonlabor				0
120	5	Developmentally Disabled - Total		\$ 0	\$ 0	\$ 0
125		Subacute Care				
125	1	Salaries and Wages		\$	\$	\$ 0
125	2	Fringe Benefits				0
125	3	Agency Staff				0
125	4	Other - Nonlabor				0
125	5	Subacute Care - Total		\$ 0	\$ 0	\$ 0
126		Subacute Care - Pediatrics				
126	1	Salaries and Wages		\$	\$	\$ 0
126	2	Fringe Benefits				0
126	3	Agency Staff				0
126	4	Other - Nonlabor				0
126	5	Subacute Care - Pediatrics - Total		\$ 0	\$ 0	\$ 0

## SUMMARY OF AUDITED PROGRAM EXPENSES

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Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
128		Transitional Inpatient Care				
128	1	Salaries and Wages		\$	\$	\$ 0
128	2	Fringe Benefits				0
128	3	Agency Staff				0
128	4	Other - Nonlabor				0
128	5	Transitional Inpatient Care - Total		\$ 0	\$ 0	\$ 0
130		Hospice Inpatient Care				
130	1	Salaries and Wages		\$	\$	\$ 0
130	2	Fringe Benefits				0
130	3	Agency Staff				0
130	4	Other - Nonlabor				0
130	5	Hospice Inpatient Care - Total		\$ 0	\$ 0	\$ 0
135		Other Routine Services				
135	1	Salaries and Wages		\$	\$	\$ 0
135	2	Fringe Benefits				0
135	3	Agency Staff				0
135	4	Other - Nonlabor				0
135	5	Other Routine Services - Total		\$ 0	\$ 0	\$ 0
		<b>Other Nonreimbursable</b>				
139		Residential Care **				
139	1	Salaries and Wages		\$	\$	\$ 0
139	2	Fringe Benefits				0
139	3	Agency Staff				0
139	4	Other - Nonlabor				0
139	5	Residential Care - Total		\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	1	Salaries and Wages		\$	\$	\$ 0
140	2	Fringe Benefits				0
140	3	Agency Staff				0
140	4	Other - Nonlabor				0
140	5	Beauty and Barber - Total		\$ 0	\$ 0	\$ 0
145		Other Nonreimbursable				
145	1	Salaries and Wages		\$	\$	\$ 0
145	2	Fringe Benefits				0
145	3	Agency Staff				0
145	4	Other - Nonlabor				0
145	5	Other Nonreimbursable - Total		\$ 0	\$ 0	\$ 0
146		<b>Subtotal 105 - 145</b>		\$ 5,192,273	\$ 3,458	\$ 5,195,731
155		Social Services				
155	1	Salaries and Wages		\$ 114,004	\$ 0	\$ 114,004
155	2	Fringe Benefits		45,677	0	45,677
155	3	Agency Staff				0
155	4	Other - Nonlabor		204	0	204
155	5	Social Services - Total		\$ 159,885	\$ 0	\$ 159,885
160		Activities				
160	1	Salaries and Wages		\$ 128,644	\$ 0	\$ 128,644
160	2	Fringe Benefits		51,135	0	51,135
160	3	Agency Staff				0
160	4	Other - Nonlabor		6,527	0	6,527
160	5	Activities - Total		\$ 186,306	\$ 0	\$ 186,306

## SUMMARY OF AUDITED PROGRAM EXPENSES

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Fiscal Period:  
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Provider Number:  
ZZR05407H

NPI:  
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OSHPD Facility Number:  
206430862

Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
165		Administration				
165	1	Salaries and Wages		\$ 517,467	\$ 0	\$ 517,467
165	2	Fringe Benefits		208,982	0	208,982
165	3	Agency Staff				0
165	4	Other - Nonlabor		1,273,713	0	1,273,713
165	5	Administration - Total		\$ 2,000,162	\$ 0	\$ 2,000,162
166		Medical Records				
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
166	5	Medical Records - Total		\$ 0	\$ 0	\$ 0
167	4	DPH Licensing Fees ***		\$	\$	\$ 0
168	4	Liability Insurance ***		\$	\$	\$ 0
169	4	Quality Assurance Fees ***		\$	\$	\$ 0
170		Inservice Education - Nursing				
170	1	Salaries and Wages		\$ 78,249	\$ 0	\$ 78,249
170	2	Fringe Benefits		25,238	0	25,238
170	3	Agency Staff				0
170	4	Other - Nonlabor		379	0	379
170	5	Inservice Education - Nursing - Total		\$ 103,866	\$ 0	\$ 103,866
174		Caregiver Training ***				
174	1	Salaries and Wages		\$	\$	\$ 0
174	2	Fringe Benefits				0
174	3	Agency Staff				0
174	4	Other - Nonlabor				0
174	5	Caregiver Training - Total		\$ 0	\$ 0	\$ 0
		<b>Subtotal 155 - 174</b>		\$ 2,450,219	\$ 0	\$ 2,450,219
200		<b>Total</b>		\$ 11,393,326	\$ 3,389	\$ 11,396,715

**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:**  
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**Fiscal Period:**  
JULY 1, 2008 THROUGH JUNE 30, 2009

Line No.	Sub No.		TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8	AUDIT ADJ 9	AUDIT ADJ 10	AUDIT ADJ
005	1	Plant Operations and Maintenance - Salaries and Wages	0							
005	2	Plant Operations and Maintenance - Fringe Benefits	(1,264)				(1,264)			
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	(2,690)				(2,690)			
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	1,979		2,155	(176)				
045	4	Property Insurance	0							
050	4	Interest-Property, Plant, and Equipment	0							
055	4	Interest-Other	(168,919)		(168,919)					
060	1	Laundry and Linen - Salaries and Wages	0							
060	2	Laundry and Linen - Fringe Benefits	(1,623)				(1,623)			
060	3	Laundry and Linen - Agency Staff	0							
060	4	Laundry and Linen - Other - Nonlabor	(2,155)		(2,155)					
065	1	Dietary - Salaries and Wages	0							
065	2	Dietary - Fringe Benefits	(5,057)				(5,057)			
065	3	Dietary - Agency Staff	0							
065	4	Dietary - Other - Nonlabor	0							
070	4	Provision for Bad Debts	69		69					
075	1	Patient Supplies - Salaries and Wages	0							
075	2	Patient Supplies - Fringe Benefits	(118)				(118)			
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							
083	2	Speech Pathology - Fringe Benefits	0							
083	3	Speech Pathology - Agency Staff	0							

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**Fiscal Period:**  
JULY 1, 2008 THROUGH JUNE 30, 2009

Line No.	Sub No.	Description	TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8	AUDIT ADJ 9	AUDIT ADJ 10	AUDIT ADJ
083	4	Speech Pathology - Other - Nonlabor	0							
085	1	Pharmacy - Salaries and Wages	0							
085	2	Pharmacy - Fringe Benefits	0							
085	3	Pharmacy - Agency Staff	0							
085	4	Pharmacy - Other - Nonlabor	0							
090	1	Laboratory - Salaries and Wages	0							
090	2	Laboratory - Fringe Benefits	0							
090	3	Laboratory - Agency Staff	0							
090	4	Laboratory - Other - Nonlabor	0							
095	1	Home Health Services - Salaries and Wages	0							
095	2	Home Health Services - Fringe Benefits	0							
095	3	Home Health Services - Agency Staff	0							
095	4	Home Health Services - Other - Nonlabor	0							
100	1	Other Ancillary Services - Salaries and Wages	0							
100	2	Other Ancillary Services - Fringe Benefits	0							
100	3	Other Ancillary Services - Agency Staff	0							
100	4	Other Ancillary Services - Other - Nonlabor	0							
101	1	Subacute 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	0							
105	2	Skilled Nursing Care - Fringe Benefits	(44,798)				(44,798)			
105	3	Skilled Nursing Care - Agency Staff	0							
105	4	Skilled Nursing Care - Other - Nonlabor	0							
110	1	Intermediate Care - Salaries and Wages	0							
110	2	Intermediate Care - Fringe Benefits	0							
110	3	Intermediate Care Agency Staff	0							
110	4	Intermediate Care - Other - Nonlabor	0							
115	1	Mentally Disordered - 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							
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							

**Provider Name:**  
PLEASANT VIEW CONVALESCENT HOSPITAL

**Provider Number:**  
ZZR05407H

**NPI:**  
1922010842

**OSHPD Facility Number:**  
206430862

**Fiscal Period:**  
JULY 1, 2008 THROUGH JUNE 30, 2009

Line No.	Sub No.	Description	TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8	AUDIT ADJ 9	AUDIT ADJ 10	AUDIT ADJ
128	1	Transitional Inpatient Care Salaries and Wages	0							
128	2	Transitional Inpatient Care Fringe Benefits	0							
128	3	Transitional Inpatient Care Agency Staff	0							
128	4	Transitional Inpatient Care - Other - Nonlabor	0							
130	1	Hospice Inpatient Care - Salaries and Wages	0							
130	2	Hospice Inpatient Care - Fringe Benefits	0							
130	3	Hospice Inpatient Care -Agency Staff	0							
130	4	Hospice Inpatient Care - Other - Nonlabor	0							
135	1	Other Routine Services - Salaries and Wages	0							
135	2	Other Routine Services - Fringe Benefits	0							
135	3	Other Routine Services - Agency Staff	0							
135	4	Other Routine Services - Other - Nonlabor	0							
139	1	Residential Care - Salaries and Wages	0							
139	2	Residential Care - Fringe Benefits	0							
139	3	Residential Care - Agency Staff	0							
139	4	Residential Care - Other - Nonlabor	0							
140	1	Beauty and Barber Salaries and Wages	0							
140	2	Beauty and Barber Fringe Benefits	0							
140	3	Beauty and Barber Agency Staff	0							
140	4	Beauty and Barber - Other - Nonlabor	0							
145	1	Other Nonreimbursable - Salaries and Wages	0							
145	2	Other Nonreimbursable - Fringe Benefits	0							
145	3	Other Nonreimbursable - Agency Staff	0							
145	4	Other Nonreimbursable - Other - Nonlabor	0							
155	1	Social Services - Salaries and Wages	0							
155	2	Social Services - Fringe Benefits	(1,340)				(1,340)			
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	(1,454)				(1,454)			
160	3	Activities - Agency Staff	0							
160	4	Activities - Other - Nonlabor	0							
165	1	Administration - Salaries and Wages	(142,838)	(142,838)						
165	2	Administration - Fringe Benefits	(51,333)	(48,489)			(2,844)			
165	3	Administration - Agency Staff	0							
165	4	Administration - Other - Nonlabor	(907,597)	(1,020,283)	168,919				(56,233)	
166	1	Medical Records - Salaries and Wages	142,838	142,838						
166	2	Medical Records - Fringe Benefits	46,892	48,489			(1,597)			
166	3	Medical Records - Agency Staff	0							
166	4	Medical Records - Other - Nonlabor	4,102	4,171	(69)					
167	4	DPH Licensing Fees	48,131	48,131						
168	4	Liability Insurance	0	22,967				(22,967)		
169	4	Quality Assurance Fees	945,014	945,014						
170	1	Inservice Education - Nursing - Salaries and Wages	0							
170	2	Inservice Education - Nursing - Fringe Benefits	(920)				(920)			
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							

**Provider Name:**  
PLEASANT VIEW CONVALESCENT HOSPITAL

**Provider Number:**  
ZZR05407H

**NPI:**  
1922010842

**OSHPD Facility Number:**  
206430862

**Fiscal Period:**  
JULY 1, 2008 THROUGH JUNE 30, 2009

Line No.	Sub No.	Description	TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8	AUDIT ADJ 9	AUDIT ADJ 10	AUDIT ADJ
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	<u>(\$143,081)</u> (To Sch 8)	<u>0</u>	<u>0</u>	<u>(176)</u>	<u>(63,705)</u>	<u>(22,967)</u>	<u>(56,233)</u>	<u>0</u>

Provider Name							Fiscal Period	Provider Number		Adjustments
PLEASANT VIEW CONVALESCENT HOSPITAL							JULY 1, 2008 THROUGH JUNE 30, 2009	ZZR05407H		12
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.				
<b>MEMORANDUM ADJUSTMENTS</b>										
1	10.5	070	4	8A-1	070	4	Provision for Bad Debts	\$0	(\$69)	(\$69) *
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor To reconcile provider's reported costs on page 10.5 to provider's reported costs on page 10.1 column 14. CMS Pub. 15-1, Sections 2300 and 2304	5,486	3,458	8,944
2	10.7	075	1,2,3	7	075	N/A	Patient Supplies (Square Feet)	0	299	299
	10.7	080	1,2,3	7	080	N/A	Physical Therapy	0	188	188 *
	10.7	082	1,2,3	7	082	N/A	Occupational Therapy	0	72	72 *
	10.7	083	1,2,3	7	083	N/A	Speech Pathology	0	29	29 *
	10.7	085	1,2,3	7	085	N/A	Pharmacy	0	540	540 *
	10.7	090	1,2,3	7	090	N/A	Laboratory	0	18	18
	10.7	105	1,2,3	7	105	N/A	Skilled Nursing Care	0	15,252	15,252 *
	10.7	140	1,2,3	7	140	N/A	Beauty and Barber	0	172	172 *
	10.7	145	1,2,3	7	145	N/A	Other Nonreimbursable	0	5,122	5,122 *
	10.7	175	1,2,3	7	N/A	N/A	Total Statistics - Square Feet	0	21,692	21,692 *
3	10.7	105	4	7	105	N/A	Skilled Nursing Care (Pounds of Laundry)	0	209,181	209,181
	10.7	175	4	7	N/A	N/A	Total Statistics - Pounds of Laundry	0	209,181	209,181
4	10.7	105	4	7	105	N/A	Skilled Nursing Care (Meals)	0	179,298	179,298
	10.7	175	4	7	N/A	N/A	Total Statistics - Meals  To reconcile provider's reported statistics on page 10.7 to provider's reported statistics on page 11(1). CMS Pub. 15-1, Sections 2300 and 2304	0	179,298	179,298

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider Number		Adjustments
PLEASANT VIEW CONVALESCENT HOSPITAL							JULY 1, 2008 THROUGH JUNE 30, 2009		ZZR05407H		12
Report References											
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
<b>RECLASSIFICATIONS OF REPORTED COSTS</b>											
5	10.5	165	1	8A-2	165	1	Administration - Salaries and Wages	\$517,467	(\$142,838)	\$374,629	
	10.5	165	2	8A-2	165	2	Administration - Fringe Benefits	208,982	(48,489)	160,493 *	
	10.5	165	4	8A-2	165	4	Administration - Other - Nonlabor	1,273,713	(1,020,283)	253,430 *	
	10.5	166	1	8A-2	166	1	Medical Records - Salaries and Wages	0	142,838	142,838	
	10.5	166	2	8A-2	166	2	Medical Records - Fringe Benefits	0	48,489	48,489 *	
	10.5	166	4	8A-2	166	4	Medical Records - Other - Nonlabor	0	4,171	4,171 *	
	10.5	167	4	8A-2	167	4	Administration - DPH Licensing Fees	0	48,131	48,131	
	10.5	168	4	8A-2	168	4	Administration - Liability Insurance	0	22,967	22,967 *	
	10.5	169	4	8A-2	169	4	Administration - Quality Assurance Fees	0	945,014	945,014	
							To reclassify expenses to agree with AB 1629 reimbursement methodology. CMS Pub. 15-1, Sections 2300 and 2304				
6	10.5	040	4	8A-2	040	4	Property Taxes	\$41,257	\$2,155	\$43,412 *	
	10.5	055	4	8A-2	055	4	Interest - Other	168,919	(168,919)	0	
	10.5	060	4	8A-2	060	4	Laundry and Linen - Other - Nonlabor	64,531	(2,155)	62,376	
	10.5	070	4	8A-2	070	4	Provision for Bad Debts	* (69)	69	0	
	10.5	165	4	8A-2	165	4	Administration - Other - Nonlabor	* 253,430	168,919	422,349 *	
	10.5	166	4	8A-2	166	4	Medical Records - Other - Nonlabor	* 4,171	(69)	4,102	
							To revise reported expense adjustments and revenue abatements for proper cost determination. CMS Pub. 15-1, Sections 2300 and 2304				

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider Number		Adjustments
PLEASANT VIEW CONVALESCENT HOSPITAL							JULY 1, 2008 THROUGH JUNE 30, 2009		ZZR05407H		12
Report References											
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
<b>ADJUSTMENTS TO REPORTED COSTS</b>											
7	10.5	040	4	8A-2	040	4	Property Taxes To eliminate penalties and fines which are not related to patient care. CMS Pub. 15-1, Sections 2300 and 2304	*	\$43,412	(\$176)	\$43,236
8	10.5	005	2	8A-2	005	2	Plant Operations and Maintenance - Fringe Benefits		\$58,227	(\$1,264)	\$56,963
	10.5	010	2	8A-2	010	2	Housekeeping - Fringe Benefits		84,369	(2,690)	81,679
	10.5	060	2	8A-2	060	2	Laundry and Linen - Fringe Benefits		60,404	(1,623)	58,781
	10.5	065	2	8A-2	065	2	Dietary - Fringe Benefits		163,688	(5,057)	158,631
	10.5	075	2	8A-2	075	2	Patient Supplies - Fringe Benefits		1,476	(118)	1,358
	10.5	105	2	8A-2	105	2	Skilled Nursing Care - Fringe Benefits		1,084,954	(44,798)	1,040,156
	10.5	155	2	8A-2	155	2	Social Services - Fringe Benefits		45,677	(1,340)	44,337
	10.5	160	2	8A-2	160	2	Activities - Fringe Benefits		51,135	(1,454)	49,681
	10.5	165	2	8A-2	165	2	Administration - Fringe Benefits	*	160,493	(2,844)	157,649
	10.5	166	2	8A-2	166	2	Medical Records - Fringe Benefits	*	48,489	(1,597)	46,892
	10.5	170	2	8A-2	170	2	Inservice Education - Nursing - Fringe Benefits To adjust worker's compensation expense to actual paid claims. CMS Pub. 15-1, Sections 2300, 2304, and 2122.5C		25,238	(920)	24,318
9	10.5	168	4	8A-2	168	4	Administration - Liability Insurance To eliminate liability insurance not paid within one year of the end of the cost reporting period in which the liability was incurred and to eliminate expenses due to a lack of documentation. CMS Pub. 15-1, Sections 2300, 2304, 2305, 2305.1, and 2305.2	*	\$22,967	(\$22,967)	\$0

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period			Provider Number		Adjustments	
PLEASANT VIEW CONVALESCENT HOSPITAL							JULY 1, 2008 THROUGH JUNE 30, 2009			ZZR05407H		12	
Report References													
Cost Report			Audit Report										
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.	Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted	
<u>ADJUSTMENTS TO REPORTED COSTS</u>													
10	10.5	165	4	8A-2	165	4	Administration - Other - Nonlabor To adjust reported home office costs to agree with the Westline Home Office Audit Report for the fiscal period ended June 30, 2009. CMS Pub. 15-1, Sections 2150.2 and 2304			*	\$422,349	(\$56,233)	\$366,116

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider Number		Adjustments
PLEASANT VIEW CONVALESCENT HOSPITAL							JULY 1, 2008 THROUGH JUNE 30, 2009		ZZR05407H		12
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Cost Report			Audit Report							
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.					
<b>ADJUSTMENT TO REPORTED STATISTICS</b>											
11	10.7	005	1	7	005	N/A	Plant Operations and Maintenance	0	110	110	
	10.7	010	1,2	7	010	N/A	Housekeeping	0	214	214	
	10.7	060	1,2,3	7	060	N/A	Laundry and Linen	0	696	696	
	10.7	065	1,2,3	7	065	N/A	Dietary	0	1,753	1,753	
	10.7	080	1,2,3	7	080	N/A	Physical Therapy	* 188	193	381	
	10.7	082	1,2,3	7	082	N/A	Occupational Therapy	* 72	39	111	
	10.7	083	1,2,3	7	083	N/A	Speech Pathology	* 29	36	65	
	10.7	085	1,2,3	7	085	N/A	Pharmacy	* 540	(368)	172	
	10.7	105	1,2,3	7	105	N/A	Skilled Nursing Care	* 15,252	3,452	18,704	
	10.7	140	1,2,3	7	140	N/A	Beauty and Barber	* 172	8	180	
	10.7	145	1,2,3	7	145	N/A	Other Nonreimbursable	* 5,122	(5,122)	0	
	10.7	155	1,2,3	7	155	N/A	Social Services	0	249	249	
	10.7	160	1,2,3	7	160	N/A	Activities	0	310	310	
	10.7	165	1,2,3	7	165	N/A	Administration	0	1,392	1,392	
	10.7	170	1,2,3	7	170	N/A	Inservice Education - Nursing	0	398	398	
	10.7	175	1	7	N/A	N/A	Total Statistics - Square Feet - Capital	* 21,692	3,360	25,052	
	10.7	175	2	7	N/A	N/A	Total Statistics - Square Feet - Plant Operations and Maintenance	* 21,692	3,250	24,942	
	10.7	175	3	7	N/A	N/A	Total Statistics - Square Feet - Housekeeping	* 21,692	3,036	24,728	
To adjust reported square footage statistics to agree with the prior year. CMS Pub. 15-1, Sections 2300, 2304, and 2306											

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period			Provider Number		Adjustments
PLEASANT VIEW CONVALESCENT HOSPITAL							JULY 1, 2008 THROUGH JUNE 30, 2009			ZZR05407H		12
Report References												
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.	Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
<u>ADJUSTMENT TO OTHER MATTERS</u>												
12	N/A			1	14	N/A	Medi-Cal Overpayments To recover Medi-Cal duplicate payments. CMS Pub. 15-1, Section 2409 Title 22, CCR, Section 51458.1			\$0	\$4,355	\$4,355