

**REPORT
ON THE
RATE SETTING AUDIT**

**COTTONWOOD CANYON HEALTHCARE CENTER
EL CAJON, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1013953199**

**FISCAL PERIOD ENDED
DECEMBER 31, 2011**

**Audits Section—San Diego
Financial Audits Branch
Audits and Investigations
Department of Health Care Services**

**Section Chief: Patricia M. Fox
Audit Supervisor: Woosung Lee
Auditor: Stacey A. Leon**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

June 28, 2013

Ellen Subia
Director of Accounting and Reimbursement
Plum Healthcare Group, LLC
100 E San Marcos Boulevard, Suite 200
San Marcos, CA 92069

COTTONWOOD CANYON HEALTHCARE CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1013953199
FISCAL PERIOD ENDED DECEMBER 31, 2011

We have reviewed the facility's Integrated Disclosure and Medi-Cal Cost Report for the above-referenced fiscal period. We also examined the facility's use of and Records of Noncovered Services deducted from patient share of cost. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code.

This report includes the summary of Facility Cost per Patient Day and supporting schedules and audit adjustments that include a summary of the total due the State in the amount of \$13,204, which resulted from Medi-Cal overpayments. The data presented in these schedules represents the reported Medi-Cal program costs for the above fiscal period. Please note that the cost per day in the accompanying schedules may differ from the facility's filed Integrated Disclosure and Medi-Cal Cost Report due to the fact that the schedules used reported statistics on page 10.7 and the reported cost on page 10.5 of the Disclosure Report. These pages are specifically designed for the cost per day calculation under the AB 1629 reimbursement methodology.

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 Fee-For-Service Rates Development Division.

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.

Ellen Subia
Page 2

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

Chief
Department of Health Care Services
Office of Administrative Hearings and Appeals
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
PO Box 997413
Sacramento, CA 95899

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
(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—San Diego at (619) 688-3200.

Original Signed by

Patricia M. Fox, Chief
Audits Section—San Diego
Financial Audits Branch

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:

COTTONWOOD CANYON HEALTHCARE CENTER

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

NPI:

1013953199

OSHPD Facility No.:

206370740

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
SKILLED NURSING CARE				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 2,721,873	\$ 88.47
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 727,295	\$ 23.64
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 698,456	\$ 22.70
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 375,515	\$ 12.21
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 38,350	\$ 1.25
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 19,048	\$ 0.62
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 74,922	\$ 2.44
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 348,870	\$ 11.34
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 1,136,193	\$ 36.93
11	Cost of Routine Service/Audited Total Costs	\$ 6,136,121.00	\$ 6,140,523	\$ 199.58
12	Total Patient Days (Adj)	30,767	30,767	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 199.44	\$ 199.58	
14	Overpayments (Adjs 4&5)	\$ 0	\$ 13,204	
15	Medi-Cal Days (Adj 2)	22,833	22,436	
16	Medi-Cal Managed Care Days (Adj 3)		449	
INTERMEDIATE CARE				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
18	Total Patient Days (Adj)		0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj)	\$	\$ 0	
MENTALLY DISORDERED CARE				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
22	Total Patient Days (Adj)		0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj)	\$	\$ 0	
DEVELOPMENTALLY DISABLED CARE				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
26	Total Patient Days (Adj)		0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj)	\$	\$ 0	
SUBACUTE CARE				
29	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
37	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
38	Cost of Administration (Subacute Care Sch.1, Ln. 34)	\$ N/A	\$ 0	\$ 0.00
39	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
40	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
41	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
42	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
COTTONWOOD CANYON HEALTHCARE CENTER

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

NPI:
1013953199

OSHPD Facility No.:
206370740

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
SUBACUTE CARE - PEDIATRIC				
43	Cost of Routine Service (Subacute Care - Pediatric, Sch. 1, Ln 3)	\$ 0	\$ 0	
44	Cost of Ancillary Service (Subacute Care - Pediatric, Sch. 1, Ln. 1 + Ln. 2)	\$ 0	\$ 0	
45	Total Cost of Subacute Care - Pediatric Service (Ln. 43 + Ln. 44)	\$ 0	\$ 0	
46	Total Patient Days (Subacute Care - Pediatric, Sch. 1, Ln. 5)	0	0	
47	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
48	Amount Due Provider (State) (Subacute Care - Pediatric, Sch. 1, Ln. 9)	\$ 0	\$ 0	
TRANSITIONAL INPATIENT CARE				
49	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
50	Total Patient Days (Adj)		0	
51	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
52	Overpayments (Adj)	\$	\$ 0	
HOSPICE INPATIENT CARE				
53	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
54	Total Patient Days (Adj)		0	
55	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
56	Overpayments (Adj)	\$	\$ 0	
OTHER ROUTINE SERVICES				
57	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
58	Total Patient Days (Adj)		0	
59	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
60	Overpayments (Adj)	\$	\$ 0	

ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR

Provider Name:
COTTONWOOD CANYON HEALTHCARE CENTER

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

NPI:
1013953199

OSHPD Facility No.:
206370740

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs	Activities	Total
			155	160	
GENERAL SERVICES					
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 67,349	\$ 67,349		
160	Activities	107,513		\$ 107,513	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
ANCILLARY SERVICES					
075	Patient Supplies	0	0	0	0
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	303,323	0	0	303,323
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	237,189	0	0	237,189
083	Speech Pathology	99,065	0	0	99,065
085	Pharmacy	0	0	0	0
090	Laboratory	0	0	0	0
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	0	0	0	0
101	Subacute Care Ancillary Services	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
ROUTINE SERVICES					
105	Skilled Nursing Care	2,547,011	67,349	107,513	2,721,873 *
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 - Pediatric	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	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	TOTAL	\$ 3,361,450	\$ 67,349	\$ 107,513	\$ 3,361,450

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
COTTONWOOD CANYON HEALTHCARE CENTER

NPI:
1013953199

OSHPD Facility Number:
206370740

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 98,865	\$ 98,865										
010	Housekeeping	135,655	754	\$ 136,409									
060	Laundry and Linen	35,705	3,395	4,721	\$ 43,821								
065	Dietary	327,947	15,044	20,916	0	\$ 363,907							
155	Social Services	N/A	664	923	0	0	\$ 1,586						
160	Activities	N/A	348	484	0	0	0	\$ 832					
165	Administration	N/A	7,267	10,104	0	0	0	0		\$ 17,372	\$ 17,372		
166	Medical Records	88,506	1,572	2,186	0	0	0	0		92,264		\$ 92,264	
170	Inservice Education - Nursing	71,459	2,191	3,046	0	0	0	0	\$ 76,695				
ANCILLARY SERVICES													
075	Patient Supplies		329	457	0	0	0	0	0	785	124	657	\$ 1,567
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	88	467	555
080	Physical Therapy		2,171	3,019	0	0	0	0	0	5,190	1,076	5,715	11,981
081	Respiratory Therapy		148	206	0	0	0	0	0	354	39	209	602
082	Occupational Therapy		1,533	2,132	0	0	0	0	0	3,665	823	4,370	8,858
083	Speech Pathology		554	770	0	0	0	0	0	1,324	353	1,875	3,552
085	Pharmacy		0	0	0	0	0	0	0	0	263	1,395	1,658
090	Laboratory		0	0	0	0	0	0	0	0	61	322	382
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	57	305	363
101	Subacute Care Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES													
105	Skilled Nursing Care		62,405	86,765	43,821	363,907	1,586	832	76,695	636,012	14,464	76,820	727,295 *
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 - Pediatric		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		490	681	0	0	0	0	0	1,170	24	129	1,323
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 758,137	\$ 98,865	\$ 136,409	\$ 43,821	\$ 363,907	\$ 1,586	\$ 832	\$ 76,695	\$ 648,501	\$ 17,372	\$ 92,264	\$ 758,137

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
COTTONWOOD CANYON HEALTHCARE CENTER

NPI:
1013953199

OSHPD Facility Number:
206370740

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 197,436	\$ 197,436										
010	Housekeeping	24,505	1,505	\$ 26,010									
060	Laundry and Linen	17,559	6,781	900	\$ 25,240								
065	Dietary	244,923	30,043	3,988	0	\$ 278,955							
155	Social Services	6,136	1,325	176	0	0	\$ 7,637						
160	Activities	8,802	695	92	0	0	0	\$ 9,589					
165	Administration	N/A	14,513	1,927	0	0	0	0		\$ 16,440	\$ 16,440		
166	Medical Records	2,557	3,139	417	0	0	0	0		6,113		\$ 6,113	
170	Inservice Education - Nursing	699	4,375	581	0	0	0	0	\$ 5,654				
ANCILLARY SERVICES													
075	Patient Supplies	34,798	656	87	0	0	0	0	0	35,541	117	44	\$ 35,702
077	Specialized Support Surfaces	26,878	0	0	0	0	0	0	0	26,878	83	31	26,992
080	Physical Therapy	5,418	4,336	576	0	0	0	0	0	10,330	1,018	379	11,727
081	Respiratory Therapy	10,647	296	39	0	0	0	0	0	10,982	37	14	11,033
082	Occupational Therapy	62	3,062	407	0	0	0	0	0	3,531	779	290	4,599
083	Speech Pathology	3,666	1,107	147	0	0	0	0	0	4,919	334	124	5,378
085	Pharmacy	80,246	0	0	0	0	0	0	0	80,246	249	92	80,587
090	Laboratory	18,505	0	0	0	0	0	0	0	18,505	57	21	18,584
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	17,558	0	0	0	0	0	0	0	17,558	54	20	17,633
101	Subacute Care Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES													
105	Skilled Nursing Care	211,434	124,625	16,544	25,240	278,955	7,637	9,589	5,654	679,678	13,688	5,090	698,456 *
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	0 *
126	Subacute Care - Pediatric	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 *
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	0
140	Beauty and Barber	2,911	978	130	0	0	0	0	0	4,019	23	9	4,050
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 914,740	\$ 197,436	\$ 26,010	\$ 25,240	\$ 278,955	\$ 7,637	\$ 9,589	\$ 5,654	\$ 892,187	\$ 16,440	\$ 6,113	\$ 914,740

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
COTTONWOOD CANYON HEALTHCARE CENTER

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

NPI:
1013953199

OSHPD Facility Number:
206370740

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
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 403,060	91%							
	Property Tax (line 40)	41,163	9%	\$ 444,223						
005	Plant Operations and Maintenance			14,126	\$ 14,126					
010	Housekeeping			3,279	108	\$ 3,387				
060	Laundry and Linen			14,771	485	117	\$ 15,373			
065	Dietary			65,446	2,150	519	0	\$ 68,115		
155	Social Services			2,887	95	23	0	0	\$ 3,005	
160	Activities			1,514	50	12	0	0	0	\$ 1,575
165	Administration			31,616	1,038	251	0	0	0	0
166	Medical Records			6,839	225	54	0	0	0	0
170	Inservice Education - Nursing			9,530	313	76	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			1,429	47	11	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			9,446	310	75	0	0	0	0
081	Respiratory Therapy			645	21	5	0	0	0	0
082	Occupational Therapy			6,671	219	53	0	0	0	0
083	Speech Pathology			2,410	79	19	0	0	0	0
085	Pharmacy			0	0	0	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 Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
ROUTINE SERVICES										
105	Skilled Nursing Care			271,484	8,917	2,154	15,373	68,115	3,005	1,575
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 - Pediatric			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			2,130	70	17	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 444,223	100%	\$ 444,223	\$ 14,126	\$ 3,387	\$ 15,373	\$ 68,115	\$ 3,005	\$ 1,575

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
COTTONWOOD CANYON HEALTHCARE CENTER

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

NPI:
1013953199

OSHPD Facility Number:
206370740

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	Capital Related 91% Of Total	Property Tax 9% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 403,060	91%							
	Property Tax (line 40)	41,163	9%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 32,905	\$ 32,905				
166	Medical Records				7,118		\$ 7,118			
170	Inservice Education - Nursing			\$ 9,918						
	ANCILLARY SERVICES									
075	Patient Supplies			0	1,488	234	51	\$ 1,773	\$ 1,609	\$ 164
077	Specialized Support Surfaces			0	0	167	36	203	184	19
080	Physical Therapy			0	9,831	2,038	441	12,310	11,169	1,141
081	Respiratory Therapy			0	671	74	16	762	691	71
082	Occupational Therapy			0	6,943	1,559	337	8,838	8,019	819
083	Speech Pathology			0	2,509	669	145	3,322	3,014	308
085	Pharmacy			0	0	498	108	605	549	56
090	Laboratory			0	0	115	25	140	127	13
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	109	24	132	120	12
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
	ROUTINE SERVICES									
105	Skilled Nursing Care			9,918	380,542	27,397	5,926	413,865	375,515	38,350
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 - Pediatric			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	2,217	46	10	2,273	2,062	211
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 444,223	100%	\$ 9,918	\$ 404,200	\$ 32,905	\$ 7,118	\$ 444,223	\$ 403,060	\$ 41,163

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
COTTONWOOD CANYON HEALTHCARE CENTER

NPI:
1013953199

OSHPD Facility Number:
206370740

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

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. 72% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 5% of Total	Quality Assur. Fees 22% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 19,632												
055	Interest - Other	54,074												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,290,912												
	Total Costs Allocable as Administration	1,364,618	72%											
167	CDPH Licensing Fees	22,878	1%											
168	Professional Liability Insurance	89,985	5%											
169	Quality Assurance Fees	419,008	22%											
174	Caregiver Training	0	0%											
	Total	1,896,489	100%						\$ 1,896,489					
ANCILLARY SERVICES														
075	Patient Supplies			\$ -	\$ 785	\$ 35,541	\$ 1,488	\$ 37,814	13,515	\$ 9,725	\$ 163	\$ 641	\$ 2,986	\$ -
077	Specialized Support Surfaces			0	0	26,878	0	26,878	9,606	6,912	116	456	2,122	0
080	Physical Therapy			303,323	5,190	10,330	9,831	328,673	117,468	84,524	1,417	5,574	25,953	0
081	Respiratory Therapy			0	354	10,982	671	12,007	4,291	3,088	52	204	948	0
082	Occupational Therapy			237,189	3,665	3,531	6,943	251,328	89,825	64,633	1,084	4,262	19,846	0
083	Speech Pathology			99,065	1,324	4,919	2,509	107,818	38,534	27,727	465	1,828	8,514	0
085	Pharmacy			0	0	80,246	0	80,246	28,680	20,637	346	1,361	6,337	0
090	Laboratory			0	0	18,505	0	18,505	6,614	4,759	80	314	1,461	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	17,558	0	17,558	6,275	4,515	76	298	1,386	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES														
105	Skilled Nursing Care			2,721,873	636,012	679,678	380,542	4,418,104	1,579,034	1,136,193	19,048	74,922	348,870	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 - Pediatric			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			0	1,170	4,019	2,217	7,406	2,647	1,905	32	126	585	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 1,896,489		\$ 3,361,450	\$ 648,501	\$ 892,187	\$ 404,200	\$ 5,306,338	\$ 1,896,489					
	Total Administrative Costs							\$ 1,896,489		\$ 1,364,618	\$ 22,878	\$ 89,985	\$ 419,008	\$ -
	Unit Cost Multiplier							0.35740072						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 109,636	\$ 22,553	\$ 40,023	\$ 172,212							
	TOTAL FACILITY COSTS							\$ 7,375,039						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
COTTONWOOD CANYON HEALTHCARE CENTER

NPI:
1013953199

OSHPD Facility Number:
206370740

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS	Plant Ops (SQ FT) 5	Hskpng (SQ FT) 10	Laundry (LBS) 60	Dietary (MEALS) 65	Soc Svcs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	Inserv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	504									
010	Housekeeping	117	117								
060	Laundry and Linen	527	527	527							
065	Dietary	2,335	2,335	2,335							
155	Social Services	103	103	103							
160	Activities	54	54	54							
165	Administration	1,128	1,128	1,128							
166	Medical Records	244	244	244							
170	Inservice Education - Nursing	340	340	340							
	ANCILLARY SERVICES										
075	Patient Supplies	51	51	51						37,814	37,814
077	Specialized Support Surfaces									26,878	26,878
080	Physical Therapy	337	337	337						328,673	328,673
081	Respiratory Therapy	23	23	23						12,007	12,007
082	Occupational Therapy	238	238	238						251,328	251,328
083	Speech Pathology	86	86	86						107,818	107,818
085	Pharmacy									80,246	80,246
090	Laboratory									18,505	18,505
095	Home Health Services									0	0
100	Other Ancillary Services									17,558	17,558
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	9,686	9,686	9,686	184,602	92,301	2,758,445	2,758,445	2,758,445	4,418,104	4,418,104
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 - Pediatric						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	76	76	76						7,406	7,406
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	15,849	15,345	15,228	184,602	92,301	2,758,445	2,758,445	2,758,445	5,306,338	5,306,338
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 67,349 0.024415567	\$ 107,513 0.038975945			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 98,865 6.44281525	\$ 136,409 8.95776263	\$ 43,821 0.23738153	\$ 363,907 3.94261546	\$ 1,586 0.00057506	\$ 832 0.00030149	\$ 76,695 0.02780378	\$ 17,372 0.00327379	\$ 92,264 0.01738746
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 197,436 12.86647116	\$ 26,010 1.70806259	\$ 25,240 0.13672538	\$ 278,955 3.02222659	\$ 7,637 0.00276865	\$ 9,589 0.00347624	\$ 5,654 0.00204983	\$ 16,440 0.00309820	\$ 6,113 0.00115205
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 444,223 28.02845605	\$ 14,126 0.92058272	\$ 3,387 0.22242169	\$ 15,373 0.08327840	\$ 68,115 0.73796991	\$ 3,005 0.00108926	\$ 1,575 0.00057107	\$ 9,918 0.00359561	\$ 32,905 0.00620115	\$ 7,118 0.00134138

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
COTTONWOOD CANYON HEALTHCARE CENTER

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

NPI:
1013953199

OSHPD Facility Number:
206370740

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
005		Plant Operations and Maintenance					
005	.01-.19	Salaries and Wages	6200	\$ 62,569	\$ 0	\$ 62,569	(Sch 3)
005	.20-.39	Fringe Benefits	6200	36,296	0	36,296	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	197,436	0	197,436	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 296,301	\$ 0	\$ 296,301	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 102,484	\$ 0	\$ 102,484	(Sch 3)
010	.20-.39	Fringe Benefits	6300	33,171	0	33,171	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	24,505	0	24,505	(Sch 4)
010		Housekeeping - Total	6300	\$ 160,160	\$ 0	\$ 160,160	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 65,390	\$ 0	\$ 65,390	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	178,837	0	178,837	(Sch 5)
025		Depreciation: Equipment	7140	112,996	0	112,996	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	3,974	0	3,974	(Sch 5)
035		Leases and Rentals	7200	41,863	0	41,863	(Sch 5)
040		Property Taxes	7300	41,163	0	41,163	(Sch 5)
045		Property Insurance	7400	19,632	0	19,632	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	\$ 54,074	\$ 0	\$ 54,074	(Sch 6)
057		Subtotal 005 - 055		\$ 974,390	\$ 0	\$ 974,390	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 27,305	\$ 0	\$ 27,305	(Sch 3)
060	.20-.39	Fringe Benefits	6400	8,400	0	8,400	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	17,559	0	17,559	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 53,264	\$ 0	\$ 53,264	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 251,899	\$ 0	\$ 251,899	(Sch 3)
065	.20-.39	Fringe Benefits	6500	76,048	0	76,048	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	244,923	0	244,923	(Sch 4)
065		Dietary - Total	6500	\$ 572,870	\$ 0	\$ 572,870	
070		Provision for Bad Debts	7700	\$	0	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100		0	0	(Sch 2)
075	.79	Agency Staff	8100		0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	34,798	0	34,798	(Sch 4)
075		Patient Supplies - Total	8100	\$ 34,798	\$ 0	\$ 34,798	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	\$	\$ 0	\$ 0	N/A
077	.20-.39	Fringe Benefits	8150		0	0	N/A
077	.79	Agency Staff	8150		0	0	N/A
077	.40-.99	Other - Nonlabor	8150	26,878	0	26,878	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 26,878	\$ 0	\$ 26,878	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
COTTONWOOD CANYON HEALTHCARE CENTER

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

NPI:
1013953199

OSHPD Facility Number:
206370740

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
080		Physical Therapy					
080	.01-.19	Salaries and Wages	8200	\$ 227,676	\$ 0	\$ 227,676	(Sch 2)
080	.20-.39	Fringe Benefits	8200	59,709	0	59,709	(Sch 2)
080	.79	Agency Staff	8200	15,938	0	15,938	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	5,418	0	5,418	(Sch 4)
080		Physical Therapy - Total	8200	\$ 308,741	\$ 0	\$ 308,741	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$	\$ 0	\$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220		0	0	(Sch 2)
081	.79	Agency Staff	8220		0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220	10,647	0	10,647	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 10,647	\$ 0	\$ 10,647	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$ 114,087	\$ 0	\$ 114,087	(Sch 2)
082	.20-.39	Fringe Benefits	8250	29,441	0	29,441	(Sch 2)
082	.79	Agency Staff	8250	93,661	0	93,661	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	62	0	62	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 237,251	\$ 0	\$ 237,251	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$ 27,913	\$ 0	\$ 27,913	(Sch 2)
083	.20-.39	Fringe Benefits	8280	7,383	0	7,383	(Sch 2)
083	.79	Agency Staff	8280	63,769	0	63,769	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	3,666	0	3,666	(Sch 4)
083		Speech Pathology - Total	8280	\$ 102,731	\$ 0	\$ 102,731	
085		Pharmacy					
085	.01-.19	Salaries and Wages	8300	\$	\$ 0	\$ 0	(Sch 2)
085	.20-.39	Fringe Benefits	8300		0	0	(Sch 2)
085	.79	Agency Staff	8300		0	0	(Sch 2)
085	.40-.99	Other - Nonlabor	8300	80,246	0	80,246	(Sch 4)
085		Pharmacy - Total	8300	\$ 80,246	\$ 0	\$ 80,246	
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	\$	\$ 0	\$ 0	(Sch 2)
090	.20-.39	Fringe Benefits	8400		0	0	(Sch 2)
090	.79	Agency Staff	8400		0	0	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	18,505	0	18,505	(Sch 4)
090		Laboratory - Total	8400	\$ 18,505	\$ 0	\$ 18,505	
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	\$	\$ 0	\$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800		0	0	(Sch 2)
095	.79	Agency Staff	8800		0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800		0	0	(Sch 4)
095		Home Health Services - Total	8800	\$ 0	\$ 0	\$ 0	
100		Other Ancillary Services					
100	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0	(Sch 2)
100	.20-.39	Fringe Benefits	8900		0	0	(Sch 2)
100	.79	Agency Staff	8900		0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	17,558	0	17,558	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 17,558	\$ 0	\$ 17,558	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
COTTONWOOD CANYON HEALTHCARE CENTER

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

NPI:
1013953199

OSHPD Facility Number:
206370740

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
101		Subacute Care Ancillary Services					
101	.01-.19	Salaries and Wages	8100-8900	\$	\$ 0	\$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
101	.79	Agency Staff	8100-8900		0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
101		Subacute Care Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
102		Subacute Care - Pediatric Ancillary Services					
102	.01-.19	Salaries and Wages	8100-8900	\$	\$ 0	\$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
102	.79	Agency Staff	8100-8900		0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
104		Subtotal 075 - 102		\$ 837,355	\$ 0	\$ 837,355	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 2,018,227	\$ 0	\$ 2,018,227	(Sch 2)
105	.20-.39	Fringe Benefits	6110	528,784	0	528,784	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	211,434	0	211,434	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,758,445	\$ 0	\$ 2,758,445	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	\$	\$ 0	\$ 0	
110	.20-.39	Fringe Benefits	6120		0	0	
110	.49	Agency Staff	6120		0	0	
110	.40-.99	Other - Nonlabor	6120		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	
115	.20-.39	Fringe Benefits	6130		0	0	
115	.49	Agency Staff	6130		0	0	
115	.40-.99	Other - Nonlabor	6130		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	
120	.20-.39	Fringe Benefits	6140		0	0	
120	.49	Agency Staff	6140		0	0	
120	.40-.99	Other - Nonlabor	6140		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	(Sch 2)
125	.20-.39	Fringe Benefits	6150		0	0	(Sch 2)
125	.49	Agency Staff	6150		0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150		0	0	(Sch 4)
125		Subacute Care - Total	6150	\$ 0	\$ 0	\$ 0	
126		Subacute Care - Pediatric					
126	.01-.19	Salaries and Wages	6160	\$	\$ 0	\$ 0	(Sch 2)
126	.20-.39	Fringe Benefits	6160		0	0	(Sch 2)
126	.49	Agency Staff	6160		0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160		0	0	(Sch 4)
126		Subacute Care - Pediatric - Total	6160	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
COTTONWOOD CANYON HEALTHCARE CENTER

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

NPI:
1013953199

OSHPD Facility Number:
206370740

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED
128		Transitional Inpatient Care				
128	.01-.19	Salaries and Wages	6170	\$	\$ 0	\$ 0
128	.20-.39	Fringe Benefits	6170		0	0
128	.49	Agency Staff	6170		0	0
128	.40-.99	Other - Nonlabor	6170		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
130	.20-.39	Fringe Benefits	6180		0	0
130	.49	Agency Staff	6180		0	0
130	.40-.99	Other - Nonlabor	6180		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
135	.20-.39	Fringe Benefits	6190		0	0
135	.49	Agency Staff	6190		0	0
135	.40-.99	Other - Nonlabor	6190		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 (Sch 2)
139	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
139	.49	Agency Staff	9100		0	0 (Sch 2)
139	.40-.99	Other - Nonlabor	9100		0	0 (Sch 4)
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0 (Sch 2)
140	.20-.39	Fringe Benefits	8900		0	0 (Sch 2)
140	.49	Agency Staff	8900		0	0 (Sch 2)
140	.40-.99	Other - Nonlabor	8900	2,911	0	2,911 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 2,911	\$ 0	\$ 2,911
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0 (Sch 2)
145	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
145	.49	Agency Staff	9100		0	0 (Sch 2)
145	.40-.99	Other - Nonlabor	9100		0	0 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		Subtotal 105 - 145		\$ 2,761,356	\$ 0	\$ 2,761,356
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 51,818	\$ 0	\$ 51,818 (Sch 2)
155	.20-.39	Fringe Benefits	6600	15,531	0	15,531 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	6,136	0	6,136 (Sch 4)
155		Social Services - Total	6600	\$ 73,485	\$ 0	\$ 73,485

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
COTTONWOOD CANYON HEALTHCARE CENTER

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

NPI:
1013953199

OSHPD Facility Number:
206370740

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
160		Activities					
160	.01-.19	Salaries and Wages	6700	\$ 83,230	\$ 0	\$ 83,230	(Sch 2)
160	.20-.39	Fringe Benefits	6700	24,283	0	24,283	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	8,802	0	8,802	(Sch 4)
160		Activities - Total	6700	\$ 116,315	\$ 0	\$ 116,315	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 364,332	\$ 0	\$ 364,332	(Sch 6)
165	.20-.39	Fringe Benefits	6900	119,465	0	119,465	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	807,115	0	807,115	(Sch 6)
165		Administration - Total	6900	\$ 1,290,912	\$ 0	\$ 1,290,912	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 69,423	\$ 0	\$ 69,423	(Sch 3)
166	.20-.39	Fringe Benefits	6900	19,083	0	19,083	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	2,557	0	2,557	(Sch 4)
166		Medical Records - Total	6900	\$ 91,063	\$ 0	\$ 91,063	
167		CDPH Licensing Fees	6900	\$ 22,878	\$ 0	\$ 22,878	(Sch 6)
168		Professional Liability Insurance	6900	\$ 89,985	\$ 0	\$ 89,985	(Sch 6)
169		Quality Assurance Fees	6900	\$ 419,008	\$ 0	\$ 419,008	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 55,526	\$ 0	\$ 55,526	(Sch 3)
170	.20-.39	Fringe Benefits	6800	15,933	0	15,933	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	699	0	699	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 72,158	\$ 0	\$ 72,158	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900		0	0	(Sch 6)
174	.49	Agency Staff	6900		0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900		0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		Subtotal 155 - 174		\$ 2,175,804	\$ 0	\$ 2,175,804	
200		Total		\$ 7,375,039	\$ 0	\$ 7,375,039	

210	0.24	Total Facility Group Health Insurance (Adj 1) *	6900			\$ 230,688	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name							Fiscal Period			NPI		Adjustments
COTTONWOOD CANYON HEALTHCARE CENTE							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1013953199		5
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.						
<u>MEMORANDUM ADJUSTMENT</u>												
1	N/A			8	210		Total Facility Group Health Insurance To reflect Group Health Insurance in the audit report for information purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$0	\$230,688	\$230,688		

Provider Name							Fiscal Period	NPI		Adjustments
COTTONWOOD CANYON HEALTHCARE CENTE							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1013953199		5
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.				
<u>ADJUSTMENTS TO REPORTED PATIENT DAYS</u>										
2	4.1	5	2	1	15		Skilled Nursing Care—Medi-Cal Days To adjust Medi-Cal days to agree with the following Fiscal Intermediary payment data: Service Period: January 1, 2011 through December 31, 2011 Payment Period: January 1, 2011 through January 13, 2013 Reports Dated: February 5, 2013 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	22,833	(397)	22,436
3	N/A			1	16		Skilled Nursing Care—Medi-Cal Managed Care Days To reflect Medi-Cal Managed Care days as indicated in the provider's documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	0	449	449

Provider Name							Fiscal Period			NPI		Adjustments
COTTONWOOD CANYON HEALTHCARE CENTE							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1013953199		5
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.						
<u>ADJUSTMENTS TO OTHER MATTERS</u>												
4	N/A			1	14		Medi-Cal Overpayments To recover Medi-Cal overpayments because the Share of Cost was not properly deducted from the amount billed. CCR, Title 22, Section 51458.1		\$0	\$8,508	\$8,508 *	
5	N/A			1	14		Medi-Cal Overpayments To recover Medi-Cal overpayments due to insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Section 51458.1	*	\$8,508	\$4,696	\$13,204	

*Balance carried forward from prior/to subsequent adjustments