

**REPORT  
ON THE  
RATE SETTING AUDIT**

**MOUNTAIN VIEW HEALTHCARE CENTER  
MOUNTAIN VIEW, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1174569743**

**FISCAL PERIOD ENDED  
DECEMBER 31, 2011**

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

**Section Chief: Louise Wong  
Audit Supervisor: Matthew Moy  
Auditor: Long Nguyen**



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



EDMUND G. BROWN JR.  
GOVERNOR

May 24, 2013

Shakira Dalal, Administrator  
Mountain View HealthCare Center  
2530 Solace Place  
Mountain View, CA 94040

MOUNTAIN VIEW HEALTHCARE CENTER  
NATIONAL PROVIDER IDENTIFIER (NPI) 1174569743  
FISCAL PERIOD ENDED DECEMBER 31, 2011

We have examined the facility's Integrated Disclosure and Medi-Cal Cost Report for the above-referenced fiscal period. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code and was limited to a review of the cost report and accompanying financial statements, Medi-Cal payment data reports, prior fiscal period's Medi-Cal program audit report, and Medicare audit report for the current fiscal period, if applicable and available.

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

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules
2. Audit Adjustments Schedule

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

Shakira Dalal  
Page 2

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

John Melton, 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—Richmond at (510) 620-3100.

Original Signed by

Louise Wong, Chief  
Audits Section—Richmond  
Financial Audits Branch

Certified

## SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:  
MOUNTAIN VIEW HEALTHCARE CENTER

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

Provider NPI:  
1174569743

OSHPD Facility No.:  
206430788

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	\$ 4,551,906	\$ 114.66
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 1,220,041	\$ 30.73
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 764,458	\$ 19.26
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 63,114	\$ 1.59
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 21,761	\$ 0.55
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 25,728	\$ 0.65
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 117,655	\$ 2.96
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 446,932	\$ 11.26
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 966,125	\$ 24.34
11	Cost of Routine Service/Audited Total Costs	\$ 8,185,760	\$ 8,177,719	\$ 206
12	Total Patient Days (Adj 7)	40,763	39,699	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 200.81	\$ 205.99	
14	Overpayments (Adj )	\$	\$ 0	
15	Medi-Cal Days (Adj 8)	24,356	21,048	
16	Medi-Cal Managed Care Days (Adj 9)		1,064	
<b>INTERMEDIATE CARE</b>				
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	
<b>MENTALLY DISORDERED CARE</b>				
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	
<b>DEVELOPMENTALLY DISABLED CARE</b>				
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	
<b>SUBACUTE CARE</b>				
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:**  
MOUNTAIN VIEW HEALTHCARE CENTER

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

**Provider NPI:**  
1174569743

**OSHPD Facility No.:**  
206430788

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
<b>SUBACUTE CARE - PEDIATRIC</b>				
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	
<b>TRANSITIONAL INPATIENT CARE</b>				
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	
<b>HOSPICE INPATIENT CARE</b>				
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	
<b>OTHER ROUTINE SERVICES</b>				
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:  
MOUNTAIN VIEW HEALTHCARE CENTER

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

Provider NPI:  
1174569743

OSHPD Facility No.:  
206430788

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	\$ 156,922	\$ 156,922		
160	Activities	175,797		\$ 175,797	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
<b>ANCILLARY SERVICES</b>					
075	Patient Supplies	0	0	0	0
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	0	0	0	0
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	0	0	0	0
083	Speech Pathology	0	0	0	0
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
<b>ROUTINE SERVICES</b>					
105	Skilled Nursing Care	4,219,187	156,922	175,797	4,551,906 *
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 *
<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>\$ 4,551,906</b>	<b>\$ 156,922</b>	<b>\$ 175,797</b>	<b>\$ 4,551,906</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
INDIRECT CARE LABOR

Provider Name:  
MOUNTAIN VIEW HEALTHCARE CENTER

Provider NPI:  
1174569743

OSHPD Facility Number:  
206430788

Fiscal Period:  
JANUARY 31, 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 Srvs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 146,771	\$ 146,771										
010	Housekeeping	324,967	1,047	\$ 326,014									
060	Laundry and Linen	113,773	5,505	12,315	\$ 131,593								
065	Dietary	517,258	13,737	30,733	0	\$ 561,729							
155	Social Services	N/A	9,797	21,917	0	0	\$ 31,714						
160	Activities	N/A	0	0	0	0	0	\$ -					
165	Administration	N/A	6,407	14,334	0	0	0	0		\$ 20,741	\$ 20,741		
166	Medical Records	72,541	1,378	3,083	0	0	0	0		77,001		\$ 77,001	
170	Inservice Education - Nursing	95,625	0	0	0	0	0	0	\$ 95,625				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies		4,650	10,404	0	0	0	0	0	15,054	590	2,191	\$ 17,835
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	8	31	40
080	Physical Therapy		2,074	4,639	0	0	0	0	0	6,713	1,372	5,094	13,180
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		889	1,988	0	0	0	0	0	2,877	791	2,936	6,604
083	Speech Pathology		1,268	2,836	0	0	0	0	0	4,104	130	483	4,717
085	Pharmacy		0	0	0	0	0	0	0	0	1,045	3,881	4,927
090	Laboratory		0	0	0	0	0	0	0	0	173	643	816
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	75	277	352
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
<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care		99,345	222,254	131,593	561,729	31,714	0	95,625	1,142,259	16,505	61,276	1,220,041 *
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 *
<b>NONREIMBURSABLE</b>													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		675	1,510	0	0	0	0	0	2,186	51	188	2,425
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 1,270,935	\$ 146,771	\$ 326,014	\$ 131,593	\$ 561,729	\$ 31,714	\$ -	\$ 95,625	\$ 1,173,192	\$ 20,741	\$ 77,001	\$ 1,270,935

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
OTHER - NONLABOR

Provider Name:  
MOUNTAIN VIEW HEALTHCARE CENTER

Provider NPI:  
1174569743

OSHPD Facility Number:  
206430788

Fiscal Period:  
JANUARY 31, 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 Srvs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 245,111	\$ 245,111										
010	Housekeeping	48,795	1,749	\$ 50,544									
060	Laundry and Linen	11,051	9,193	1,909	\$ 22,153								
065	Dietary	353,439	22,942	4,765	0	\$ 381,146							
155	Social Services	0	16,361	3,398	0	0	\$ 19,759						
160	Activities	15,307	0	0	0	0	0	\$ 15,307					
165	Administration	N/A	10,700	2,222	0	0	0	0		\$ 12,922	\$ 12,922		
166	Medical Records	1,001	2,301	478	0	0	0	0		3,780		\$ 3,780	
170	Inservice Education - Nursing	427	0	0	0	0	0	0	\$ 427				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies	205,989	7,766	1,613	0	0	0	0	0	215,368	368	108	\$ 215,843
077	Specialized Support Surfaces	3,343	0	0	0	0	0	0	0	3,343	5	2	3,350
080	Physical Therapy	530,380	3,463	719	0	0	0	0	0	534,562	855	250	535,667
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	307,447	1,484	308	0	0	0	0	0	309,239	493	144	309,876
083	Speech Pathology	43,978	2,117	440	0	0	0	0	0	46,535	81	24	46,639
085	Pharmacy	413,393	0	0	0	0	0	0	0	413,393	651	191	414,235
090	Laboratory	68,482	0	0	0	0	0	0	0	68,482	108	32	68,621
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	29,507	0	0	0	0	0	0	0	29,507	46	14	29,567
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
<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care	112,010	165,908	34,457	22,153	381,146	19,759	15,307	427	751,166	10,283	3,008	764,458 *
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 *
<b>NONREIMBURSABLE</b>													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	16,085	1,128	234	0	0	0	0	0	17,447	32	9	17,488
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 2,405,745</b>	<b>\$ 245,111</b>	<b>\$ 50,544</b>	<b>\$ 22,153</b>	<b>\$ 381,146</b>	<b>\$ 19,759</b>	<b>\$ 15,307</b>	<b>\$ 427</b>	<b>\$ 2,389,043</b>	<b>\$ 12,922</b>	<b>\$ 3,780</b>	<b>\$ 2,405,745</b>

\* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
MOUNTAIN VIEW HEALTHCARE CENTER

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

Provider NPI:  
1174569743

OSHPD Facility Number:  
206430788

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)	\$ 68,341	74%							
	Property Tax (line 40)	23,563	26%	\$ 91,904						
005	Plant Operations and Maintenance			3,222	\$ 3,222					
010	Housekeeping			633	23	\$ 656				
060	Laundry and Linen			3,326	121	25	\$ 3,472			
065	Dietary			8,300	302	62	0	\$ 8,664		
155	Social Services			5,919	215	44	0	0	\$ 6,178	
160	Activities			0	0	0	0	0	0	\$ -
165	Administration			3,871	141	29	0	0	0	0
166	Medical Records			833	30	6	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
<b>ANCILLARY SERVICES</b>										
075	Patient Supplies			2,810	102	21	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			1,253	46	9	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			537	20	4	0	0	0	0
083	Speech Pathology			766	28	6	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
<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care			60,026	2,181	447	3,472	8,664	6,178	0
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
<b>NONREIMBURSABLE</b>										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			408	15	3	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 91,904	100%	\$ 91,904	\$ 3,222	\$ 656	\$ 3,472	\$ 8,664	\$ 6,178	\$ -

\* (To Schedule 1)

## ALLOCATION OF CAPITAL COSTS

Provider Name:  
MOUNTAIN VIEW HEALTHCARE CENTER

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

Provider NPI:  
1174569743

OSHPD Facility Number:  
206430788

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 74% Of Total	Property Tax 26% Of Total
	<b>GENERAL SERVICES</b>									
	Capital Related (excluding lines 40 & 45)	\$ 68,341	74%							
	Property Tax (line 40)	23,563	26%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 4,041	\$ 4,041				
166	Medical Records				869		\$ 869			
170	Inservice Education - Nursing			\$ -						
	<b>ANCILLARY SERVICES</b>									
075	Patient Supplies			0	2,933	115	25	\$ 3,073	\$ 2,285	\$ 788
077	Specialized Support Surfaces			0	0	2	0	2	1	1
080	Physical Therapy			0	1,308	267	57	1,633	1,214	419
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	560	154	33	748	556	192
083	Speech Pathology			0	799	25	5	830	617	213
085	Pharmacy			0	0	204	44	247	184	63
090	Laboratory			0	0	34	7	41	30	11
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	15	3	18	13	5
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
	<b>ROUTINE SERVICES</b>									
105	Skilled Nursing Care			0	80,968	3,216	692	84,875	63,114	21,761
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
	<b>NONREIMBURSABLE</b>									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	426	10	2	438	326	112
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 91,904	100%	\$ -	\$ 86,994	\$ 4,041	\$ 869	\$ 91,904	\$ 68,341	\$ 23,563

\* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:  
MOUNTAIN VIEW HEALTHCARE CENTER

Provider NPI:  
1174569743

OSHPD Facility Number:  
206430788

Fiscal Period:  
JANUARY 31, 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. 62% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 8% of Total	Quality Assur. Fees 29% of Total	Caregiver Training 0% of Total
<b>GENERAL SERVICES</b>														
045	Property Insurance	\$ -												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,214,060												
	Total Costs Allocable as Administration	1,214,060	62%											
167	CDPH Licensing Fees	32,331	2%											
168	Professional Liability Insurance	147,849	8%											
169	Quality Assurance Fees	561,627	29%											
174	Caregiver Training	0	0%											
	Total	1,955,867	100%						\$ 1,955,867					
<b>ANCILLARY SERVICES</b>														
075	Patient Supplies			\$ -	\$ 15,054	\$ 215,368	\$ 2,933	\$ 233,355	55,652	\$ 34,545	\$ 920	\$ 4,207	\$ 15,981	\$ -
077	Specialized Support Surfaces			0	0	3,343	0	3,343	797	495	13	60	229	0
080	Physical Therapy			0	6,713	534,562	1,308	542,583	129,399	80,322	2,139	9,782	37,157	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	2,877	309,239	560	312,677	74,569	46,287	1,233	5,637	21,413	0
083	Speech Pathology			0	4,104	46,535	799	51,438	12,267	7,615	203	927	3,523	0
085	Pharmacy			0	0	413,393	0	413,393	98,589	61,197	1,630	7,453	28,310	0
090	Laboratory			0	0	68,482	0	68,482	16,332	10,138	270	1,235	4,690	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	29,507	0	29,507	7,037	4,368	116	532	2,021	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
<b>ROUTINE SERVICES</b>														
105	Skilled Nursing Care			4,551,906	1,142,259	751,166	80,968	6,526,299	1,556,440	966,125	25,728	117,655	446,932	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
<b>NONREIMBURSABLE</b>														
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	2,186	17,447	426	20,058	4,784	2,969	79	362	1,374	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	<b>SUBTOTAL</b>	\$ 1,955,867		\$ 4,551,906	\$ 1,173,192	\$ 2,389,043	\$ 86,994	\$ 8,201,135	\$ 1,955,867					
	Total Administrative Costs							\$ 1,955,867		\$ 1,214,060	\$ 32,331	\$ 147,849	\$ 561,627	\$ -
	Unit Cost Multiplier							0.23848735						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 97,743	\$ 16,702	\$ 4,910	\$ 119,355							
	<b>TOTAL FACILITY COSTS</b>							\$ 10,276,357						

\*(To Schedule 1)

## STATISTICS FOR COST ALLOCATION

Provider Name:  
MOUNTAIN VIEW HEALTHCARE CENTER

Provider NPI:  
1174569743

OSHPD Facility Number:  
206430788

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 4)	Plant Ops (SQ FT) 5 (Adj 4)	Hskpng (SQ FT) 10 (Adj 4)	Laundry (LBS) 60 (Adj 5)	Dietary (MEALS) 65 (Adj 6)	Soc Svcs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	Inserv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	<b>GENERAL SERVICES</b>										
005	Plant Operations and Maintenance	774									
010	Housekeeping	152	152								
060	Laundry and Linen	799	799	799							
065	Dietary	1,994	1,994	1,994							
155	Social Services	1,422	1,422	1,422							
160	Activities										
165	Administration	930	930	930							
166	Medical Records	200	200	200							
170	Inservice Education - Nursing										
	<b>ANCILLARY SERVICES</b>										
075	Patient Supplies	675	675	675						233,355	233,355
077	Specialized Support Surfaces									3,343	3,343
080	Physical Therapy	301	301	301						542,583	542,583
081	Respiratory Therapy									0	0
082	Occupational Therapy	129	129	129						312,677	312,677
083	Speech Pathology	184	184	184						51,438	51,438
085	Pharmacy									413,393	413,393
090	Laboratory									68,482	68,482
095	Home Health Services									0	0
100	Other Ancillary Services									29,507	29,507
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care	14,420	14,420	14,420	140,892	122,514	4,331,197	4,331,197	4,331,197	6,526,299	6,526,299
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
	<b>NONREIMBURSABLE</b>										
139	Residential Care									0	0
140	Beauty and Barber	98	98	98						20,058	20,058
145	Other Nonreimbursable									0	0
	<b>TOTAL STATISTICS</b>	22,078	21,304	21,152	140,892	122,514	4,331,197	4,331,197	4,331,197	8,201,135	8,201,135
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 156,922 0.036230631	\$ 175,797 0.040588549			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 146,771 6.88936350	\$ 326,014 15.41292470	\$ 131,593 0.93399574	\$ 561,729 4.58501692	\$ 31,714 0.00732219	\$ - 0.00000000	\$ 95,625 0.02207819	\$ 20,741 0.00252906	\$ 77,001 0.00938912
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 245,111 11.50539805	\$ 50,544 2.38955279	\$ 22,153 0.15723438	\$ 381,146 3.11103655	\$ 19,759 0.00456193	\$ 15,307 0.00353413	\$ 427 0.00009859	\$ 12,922 0.00157567	\$ 3,780 0.00046091
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 91,904 4.16269590	\$ 3,222 0.15123576	\$ 656 0.03100027	\$ 3,472 0.02464015	\$ 8,664 0.07071677	\$ 6,178 0.00142651	\$ - 0.00000000	\$ - 0.00000000	\$ 4,041 0.00049271	\$ 869 0.00010596

## SUMMARY OF AUDITED PROGRAM EXPENSES

## Provider Name:

MOUNTAIN VIEW HEALTHCARE CENTER

## Fiscal Period:

JANUARY 31, 2011 THROUGH DECEMBER 31, 2011

## Provider NPI:

1174569743

## OSHPD Facility Number:

206430788

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	\$ 88,389	\$ 0	\$ 88,389	(Sch 3)
005	.20-.39	Fringe Benefits	6200	58,382	0	58,382	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	245,111	0	245,111	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 391,882	\$ 0	\$ 391,882	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 242,175	\$ 0	\$ 242,175	(Sch 3)
010	.20-.39	Fringe Benefits	6300	82,792	0	82,792	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	48,795	0	48,795	(Sch 4)
010		Housekeeping - Total	6300	\$ 373,762	\$ 0	\$ 373,762	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 19,976	\$ 0	\$ 19,976	(Sch 5)
020		Depreciation: Leasehold Improvements	7130		0	0	(Sch 5)
025		Depreciation: Equipment	7140	47,123	0	47,123	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	1,242	0	1,242	(Sch 5)
040		Property Taxes	7300	23,563	0	23,563	(Sch 5)
045		Property Insurance	7400		0	0	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	\$	\$ 0	\$ 0	(Sch 6)
057		<b>Subtotal 005 - 055</b>		\$ 857,548	\$ 0	\$ 857,548	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 90,099	\$ 0	\$ 90,099	(Sch 3)
060	.20-.39	Fringe Benefits	6400	23,674	0	23,674	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	11,051	0	11,051	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 124,824	\$ 0	\$ 124,824	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 371,032	\$ 0	\$ 371,032	(Sch 3)
065	.20-.39	Fringe Benefits	6500	146,226	0	146,226	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	353,439	0	353,439	(Sch 4)
065		Dietary - Total	6500	\$ 870,697	\$ 0	\$ 870,697	
070		Provision for Bad Debts	7700	\$ 247,109	(247,109)	\$ 0	
		<b>Ancillary Services</b>					
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	205,989	0	205,989	(Sch 4)
075		Patient Supplies - Total	8100	\$ 205,989	\$ 0	\$ 205,989	
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	3,343	0	3,343	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 3,343	\$ 0	\$ 3,343	

## SUMMARY OF AUDITED PROGRAM EXPENSES

## Provider Name:

MOUNTAIN VIEW HEALTHCARE CENTER

## Fiscal Period:

JANUARY 31, 2011 THROUGH DECEMBER 31, 2011

## Provider NPI:

1174569743

## OSHPD Facility Number:

206430788

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	\$	\$ 0	\$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200		0	0	(Sch 2)
080	.79	Agency Staff	8200		0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	530,380	0	530,380	(Sch 4)
080		Physical Therapy - Total	8200	\$ 530,380	\$ 0	\$ 530,380	
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		0	0	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$	\$ 0	\$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250		0	0	(Sch 2)
082	.79	Agency Staff	8250		0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	307,447	0	307,447	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 307,447	\$ 0	\$ 307,447	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$	\$ 0	\$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280		0	0	(Sch 2)
083	.79	Agency Staff	8280		0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	43,978	0	43,978	(Sch 4)
083		Speech Pathology - Total	8280	\$ 43,978	\$ 0	\$ 43,978	
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	413,393	0	413,393	(Sch 4)
085		Pharmacy - Total	8300	\$ 413,393	\$ 0	\$ 413,393	
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	68,482	0	68,482	(Sch 4)
090		Laboratory - Total	8400	\$ 68,482	\$ 0	\$ 68,482	
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	29,507	0	29,507	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 29,507	\$ 0	\$ 29,507	

## SUMMARY OF AUDITED PROGRAM EXPENSES

## Provider Name:

MOUNTAIN VIEW HEALTHCARE CENTER

## Fiscal Period:

JANUARY 31, 2011 THROUGH DECEMBER 31, 2011

## Provider NPI:

1174569743

## OSHPD Facility Number:

206430788

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		\$ 1,602,519	\$ 0	\$ 1,602,519	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 3,374,992	0	\$ 3,374,992	(Sch 2)
105	.20-.39	Fringe Benefits	6110	844,195	0	844,195	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	112,010	0	112,010	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 4,331,197	\$ 0	\$ 4,331,197	
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:

MOUNTAIN VIEW HEALTHCARE CENTER

## Fiscal Period:

JANUARY 31, 2011 THROUGH DECEMBER 31, 2011

## Provider NPI:

1174569743

## OSHPD Facility Number:

206430788

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)
		<b>Other Nonreimbursable</b>					
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	16,085	0	16,085	(Sch 4)
140		Beauty and Barber - Total	8900	\$ 16,085	\$ 0	\$ 16,085	
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		<b>Subtotal 105 - 145</b>		\$ 4,347,282	\$ 0	\$ 4,347,282	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	\$ 106,577	\$ 0	\$ 106,577	(Sch 2)
155	.20-.39	Fringe Benefits	6600	50,345	0	50,345	(Sch 2)
155	.49	Agency Staff	6600		0	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600		0	0	(Sch 4)
155		Social Services - Total	6600	\$ 156,922	\$ 0	\$ 156,922	

## SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
MOUNTAIN VIEW HEALTHCARE CENTER

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

Provider NPI:  
1174569743

OSHPD Facility Number:  
206430788

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	\$ 137,454	\$ 0	\$ 137,454	(Sch 2)
160	.20-.39	Fringe Benefits	6700	38,343	0	38,343	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	15,307	0	15,307	(Sch 4)
160		Activities - Total	6700	\$ 191,104	\$ 0	\$ 191,104	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 515,539	\$ 0	\$ 515,539	(Sch 6)
165	.20-.39	Fringe Benefits	6900	402,071	0	402,071	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	444,299	(147,849)	296,450	(Sch 6)
165		Administration - Total	6900	\$ 1,361,909	\$ (147,849)	\$ 1,214,060	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 55,481	\$ 0	\$ 55,481	(Sch 3)
166	.20-.39	Fringe Benefits	6900	17,060	0	17,060	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	1,001	0	1,001	(Sch 4)
166		Medical Records - Total	6900	\$ 73,542	\$ 0	\$ 73,542	
167		CDPH Licensing Fees	6900	\$ 32,331	\$ 0	\$ 32,331	(Sch 6)
168		Professional Liability Insurance	6900	\$	\$ 147,849	\$ 147,849	(Sch 6)
169		Quality Assurance Fees	6900	\$ 561,627	\$ 0	\$ 561,627	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 76,976	\$ 0	\$ 76,976	(Sch 3)
170	.20-.39	Fringe Benefits	6800	18,649	0	18,649	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	427	0	427	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 96,052	\$ 0	\$ 96,052	
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	
		<b>Subtotal 155 - 174</b>		\$ 2,473,487	\$ 0	\$ 2,473,487	
200		<b>Total</b>		\$ 10,523,466	\$ (247,109)	\$ 10,276,357	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 387,077	
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\* For informational purposes only, this amount is included in various cost centers above.









Provider Name							Fiscal Period	Provider NPI	Adjustments	
MOUNTAIN VIEW HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1174569743	9	
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	N/A	Total Facility Group Health Insurance To include 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	\$387,077	\$387,077

Provider Name							Fiscal Period	Provider NPI	Adjustments		
MOUNTAIN VIEW HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1174569743	9		
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><u>RECLASSIFICATION OF REPORTED COSTS</u></b>											
2	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	\$444,299	(\$147,849)	\$296,450	
	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance To reclassify Professional Liability Insurance to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4, and 2302.8	0	147,849	147,849	

Provider Name							Fiscal Period	Provider NPI	Adjustments		
MOUNTAIN VIEW HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1174569743	9		
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>ADJUSTMENT TO REPORTED COSTS</u>											
3	10.5	070	4	8A-1	070	4	Provision for Bad Debts To eliminate bad debt expense that is not recognized under the Medi-Cal program. 42 CFR 413.89(b)(1) and 413.178 / CMS Pub. 15-1, Section 300	\$247,109	(\$247,109)	\$0	

Provider Name							Fiscal Period			Provider NPI		Adjustments
MOUNTAIN VIEW HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1174569743		9
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>ADJUSTMENTS TO REPORTED STATISTICS</b>												
4	10.7	005	1	7	005	N/A	Plant Operations and Maintenance (Square Feet)	0	774	774		
	10.7	010	1,2	7	010	N/A	Housekeeping	0	152	152		
	10.7	060	1,2,3	7	060	N/A	Laundry and Linen	0	799	799		
	10.7	065	1,2,3	7	065	N/A	Dietary	0	1,994	1,994		
	10.7	075	1,2,3	7	075	N/A	Patient Supplies	0	675	675		
	10.7	080	1,2,3	7	080	N/A	Physical Therapy	0	301	301		
	10.7	082	1,2,3	7	082	N/A	Occupational Therapy	0	129	129		
	10.7	083	1,2,3	7	083	N/A	Speech Pathology	0	184	184		
	10.7	105	1,2,3	7	105	N/A	Skilled Nursing Care	0	14,420	14,420		
	10.7	140	1,2,3	7	140	N/A	Beauty and Barber	0	98	98		
	10.7	155	1,2,3	7	155	N/A	Social Services	0	1,422	1,422		
	10.7	165	1,2,3	7	165	N/A	Administration	0	930	930		
	10.7	166	1,2,3	7	166	N/A	Medical Records	0	200	200		
	10.7	175	1	7	N/A	N/A	Total Statistics - Square Feet - Capital	0	22,078	22,078		
	10.7	175	2	7	N/A	N/A	Total Statistics - Square Feet - Plant Operations and Maintenance	0	21,304	21,304		
	10.7	175	3	7	N/A	N/A	Total Statistics - Square Feet - Housekeeping	0	21,152	21,152		
To adjust the reported square feet statistics to prior year audited statistics in order to properly allocate indirect costs. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306												
5	10.7	105	4	7	105	N/A	Skilled Nursing Care (Pounds of Laundry)	0	140,892	140,892		
	10.7	175	4	7	N/A	N/A	Total Statistics - Pounds of Laundry	0	140,892	140,892		
To reconcile the reported Laundry and Linen statistics on page 10.7 to page 11.1. CMS Pub. 15-1, Sections 2300 and 2304												
6	10.7	105	5	7	105	N/A	Skilled Nursing Care (Patient Meals)	0	122,514	122,514		
	10.7	175	5	7	N/A	N/A	Total Statistics - Patient Meals	0	122,514	122,514		
To reconcile the reported Dietary statistics on page 10.7 to page 11.1. CMS Pub 15-1, Sections 2300 and 2304												

Provider Name							Fiscal Period		Provider NPI		Adjustments
MOUNTAIN VIEW HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1174569743		9
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><u>ADJUSTMENTS TO REPORTED PATIENT DAYS</u></b>											
7	4.1	5	6	1	12	N/A	Total Patient Days To adjust total patient days to agree with the provider's patient census summary. 42 CFR 413.20, 413.24 and 413.50 CMS Pub. 15-1, Sections 2205, 2300, and 2304	40,763	(1,064)	39,699	
8	4.1	5	2	1	15	N/A	Medi-Cal Nursing Facility Days To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: January 1, 2011 through December 31, 2011 Payment Period: January 01, 2011 through February 28, 2013 Report Date: March 13, 2013 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408 CCR, Title 22, Section 51541	24,356	(3,308)	21,048	
9	Not Reported			1	16	N/A	Medi-Cal Managed Care Days To include Medi-Cal Managed Care days to agree with the provider's patient census summary. 42 CFR 413.20 and 413.50 CMS Pub 15-1, Sections 2205 and 2304	0	1,064	1,064	