REPORT
ON THE
RATE SETTING AUDIT

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

FISCAL PERIOD ENDED
DECEMBER 31, 2010

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

Section Chief: Patricia M. Fox
Audit Supervisor: Sergio Gonzalez
Auditor: Angelica R. Aguilar

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

TOBY DOUGLAS
DIRECTOR

EDMUND G. BROWN JR.
GOVERNOR

June 29, 2012

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

COTTONWOOD CANYON HEALTHCARE CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1013953199
FISCAL PERIOD ENDED DECEMBER 31, 2010

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, patient days, and use of share of cost 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 $13,890, which resulted from Medi-Cal overpayments

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

Financial Audits Branch/Audits Section—San Diego
7575 Metropolitan Drive, Suite 102, San Diego, CA 92108-4421
(619) 688-3200/(619) 688-3218 fax
Internet Address: www.dhcs.ca.gov

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.

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.

Originally signed by:

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

Certified

STATE OF CALIFORNIA

SCHEDULE 1

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
COTTONWOOD CANYON HEALTHCARE CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

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	$ 2,527,950	$ 86.80
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	$ N/A	$ 689,877	$ 23.69
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	$ N/A	$ 670,824	$ 23.03
4	Cost of Capital Related (Sch. 5, Ln. 105)	$ N/A	$ 265,604	$ 9.12
5	Property Taxes (Sch. 5, Ln. 105)	$ N/A	$ 41,072	$ 1.41
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	$ N/A	$ 23,527	$ 0.81
7	Professional Liability Insurance (Sch. 6, Ln. 105)	$ N/A	$ 101,630	$ 3.49
8	Caregiver Training (Sch. 6, Ln. 105)	$ N/A	$ 0	$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	$ N/A	$ 298,501	$ 10.25
10	Cost of Administration (Sch. 6, Ln. 105)	$ N/A	$ 963,853	$ 33.09
11	Cost of Routine Service/Audited Total Costs	$ 5,637,524.00	$ 5,582,838.10	$ 191.69
12	Total Patient Days (Adj)	29,124	29,124	
13	Cost Per Patient Day (Cost Divided by Days)	$ 193.57	$ 191.69	
14	Overpayments (Adjs 7,8)	$ 0	$ 13,890	
15	Medi-Cal Days (Adj 6)	22,301	22,277	
16	Medi-Cal Managed Care Days (Adj)		0	
	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	

STATE OF CALIFORNIA

SCHEDULE 1

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
COTTONWOOD CANYON HEALTHCARE CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

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. 42 + Ln. 43)	$ 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, 2010 THROUGH DECEMBER 31, 2010

NPI:
1013953199

OSHPD Facility No.:
206370740

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs 155	Activities 160	Total	
	GENERAL SERVICES					
005	Plant Operations and Maintenance					
010	Housekeeping					
060	Laundry and Linen					
065	Dietary					
155	Social Services	$ 70,675	$ 70,675			
160	Activities	101,087		$ 101,087		
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	250,766	0	0	250,766	
081	Respiratory Therapy	0	0	0	0	
082	Occupational Therapy	168,909	0	0	168,909	
083	Speech Pathology	50,039	0	0	50,039	
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	2,356,188	70,675	101,087	2,527,950	*
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	$ 2,997,664	$ 70,675	$ 101,087	$ 2,997,664	

* (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, 2010 THROUGH DECEMBER 31, 2010

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	
	GENERAL SERVICES													
005	Plant Operations and Maintenance	$ 105,767	$ 105,767											
010	Housekeeping	132,648	806	$ 133,454										
060	Laundry and Linen	19,605	3,632	4,618	$ 27,856									
065	Dietary	332,010	16,094	20,463	0	$ 368,568								
155	Social Services	N/A	703	894	0	0	$ 1,597							
160	Activities	N/A	372	473	0	0	0	$ 845						
165	Administration	N/A	7,775	9,886	0	0	0	0		$ 17,660	$ 17,660			
166	Medical Records	64,449	1,689	2,147	0	0	0	0		68,285		$ 68,285		
170	Inservice Education - Nursing	60,651	2,343	2,980	0	0	0	0	$ 65,974					
	ANCILLARY SERVICES													
075	Patient Supplies		352	447	0	0	0	0	0	798	91	353	$ 1,242	
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	66	255	321	
080	Physical Therapy		2,323	2,953	0	0	0	0	0	5,276	1,004	3,880	10,160	
081	Respiratory Therapy		159	202	0	0	0	0	0	360	22	86	468	
082	Occupational Therapy		1,640	2,086	0	0	0	0	0	3,726	672	2,597	6,995	
083	Speech Pathology		593	754	0	0	0	0	0	1,346	201	777	2,325	
085	Pharmacy		0	0	0	0	0	0	0	0	329	1,272	1,601	
090	Laboratory		0	0	0	0	0	0	0	0	78	301	379	
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	93	361	454	
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		66,762	84,886	27,856	368,568	1,597	845	65,974	616,488	15,080	58,309	689,877	*
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		524	666	0	0	0	0	0	1,190	24	93	1,308	
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0	
	TOTAL	$ 715,130	$ 105,767	$ 133,454	$ 27,856	$ 368,568	$ 1,597	$ 845	$ 65,974	$ 629,185	$ 17,660	$ 68,285	$ 715,130	

* (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, 2010 THROUGH DECEMBER 31, 2010

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	
	GENERAL SERVICES													
005	Plant Operations and Maintenance	$ 178,537	$ 178,537											
010	Housekeeping	23,574	1,361	$ 24,935										
060	Laundry and Linen	22,099	6,132	863	$ 29,094									
065	Dietary	249,045	27,167	3,823	0	$ 280,036								
155	Social Services	26,421	1,187	167	0	0	$ 27,775							
160	Activities	8,062	628	88	0	0	0	$ 8,779						
165	Administration	N/A	13,124	1,847	0	0	0	0		$ 14,971	$ 14,971			
166	Medical Records	2,998	2,851	401	0	0	0	0		6,250		$ 6,250		
170	Inservice Education - Nursing	0	3,956	557	0	0	0	0	$ 4,513					
	ANCILLARY SERVICES													
075	Patient Supplies	22,089	593	84	0	0	0	0	0	22,766	77	32	$ 22,875	
077	Specialized Support Surfaces	17,839	0	0	0	0	0	0	0	17,839	56	23	17,918	
080	Physical Therapy	3,619	3,921	552	0	0	0	0	0	8,092	851	355	9,298	
081	Respiratory Therapy	4,835	268	38	0	0	0	0	0	5,140	19	8	5,167	
082	Occupational Therapy	721	2,769	390	0	0	0	0	0	3,880	569	238	4,687	
083	Speech Pathology	0	1,001	141	0	0	0	0	0	1,141	170	71	1,383	
085	Pharmacy	88,962	0	0	0	0	0	0	0	88,962	279	116	89,357	
090	Laboratory	21,078	0	0	0	0	0	0	0	21,078	66	28	21,172	
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0	
100	Other Ancillary Services	25,242	0	0	0	0	0	0	0	25,242	79	33	25,354	
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	173,952	112,695	15,860	29,094	280,036	27,775	8,779	4,513	652,703	12,784	5,337	670,824	*
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	2,699	884	124	0	0	0	0	0	3,708	20	9	3,737	
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0	
	TOTAL	$ 871,772	$ 178,537	$ 24,935	$ 29,094	$ 280,036	$ 27,775	$ 8,779	$ 4,513	$ 850,551	$ 14,971	$ 6,250	$ 871,772	

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
COTTONWOOD CANYON HEALTHCARE CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

NPI:
1013953199

OSHPD Facility Number:
206370740

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital Various	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Srvs 155	Activities 160
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	$ 284,503	87%							
	Property Tax (line 40)	43,994	13%	$ 328,497						
005	Plant Operations and Maintenance			10,446	$ 10,446					
010	Housekeeping			2,425	80	$ 2,505				
060	Laundry and Linen			10,923	359	87	$ 11,368			
065	Dietary			48,397	1,590	384	0	$ 50,370		
155	Social Services			2,114	69	17	0	0	$ 2,200	
160	Activities			1,119	37	9	0	0	0	$ 1,165
165	Administration			23,380	768	186	0	0	0	0
166	Medical Records			5,078	167	40	0	0	0	0
170	Inservice Education - Nursing			7,047	231	56	0	0	0	0
	ANCILLARY SERVICES									
075	Patient Supplies			1,057	35	8	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			6,985	229	55	0	0	0	0
081	Respiratory Therapy			477	16	4	0	0	0	0
082	Occupational Therapy			4,933	162	39	0	0	0	0
083	Speech Pathology			1,782	59	14	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			200,759	6,594	1,593	11,368	50,370	2,200	1,165
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			1,575	52	13	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	$ 328,497	100%	$ 328,497	$ 10,446	$ 2,505	$ 11,368	$ 50,370	$ 2,200	$ 1,165

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
COTTONWOOD CANYON HEALTHCARE CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

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 87% Of Total	Property Tax 13% Of Total	
	GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	$ 284,503	87%								
	Property Tax (line 40)	43,994	13%								
005	Plant Operations and Maintenance										
010	Housekeeping										
060	Laundry and Linen										
065	Dietary										
155	Social Services										
160	Activities										
165	Administration				$ 24,333	$ 24,333					
166	Medical Records				5,285		$ 5,285				
170	Inservice Education - Nursing			$ 7,334							
	ANCILLARY SERVICES										
075	Patient Supplies			0	1,100	126	27	$ 1,253	$ 1,085	$ 168	
077	Specialized Support Surfaces			0	0	91	20	111	96	15	
080	Physical Therapy			0	7,270	1,383	300	8,953	7,754	1,199	
081	Respiratory Therapy			0	496	31	7	533	462	71	
082	Occupational Therapy			0	5,134	925	201	6,261	5,422	838	
083	Speech Pathology			0	1,855	277	60	2,192	1,899	294	
085	Pharmacy			0	0	453	98	552	478	74	
090	Laboratory			0	0	107	23	131	113	18	
095	Home Health Services			0	0	0	0	0	0	0	
100	Other Ancillary Services			0	0	129	28	157	136	21	
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			7,334	281,384	20,778	4,513	306,675	265,604	41,072	*
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	1,639	33	7	1,680	1,455	225	
145	Other Nonreimbursable			0	0	0	0	0	0	0	
	TOTAL	$ 328,497	100%	$ 7,334	$ 298,879	$ 24,333	$ 5,285	$ 328,497	$ 284,503	$ 43,994	

* (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, 2010 THROUGH DECEMBER 31, 2010

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. 69% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 7% of Total	Quality Assur. Fees 22% of Total	Caregiver Training 0% of Total
	GENERAL SERVICES													
045	Property Insurance	$ 23,931												
055	Interest - Other	52,933												
165	Administration (Salaries & Wages, Fringe Benefits,													
	Agency Staff and Other - Nonlabor)	1,051,885												
	Total Costs Allocable as Administration	1,128,749	69%											
167	DPH Licensing Fees	27,552	2%											
168	Professional Liability Insurance	119,017	7%											
169	Quality Assurance Fees	349,569	22%											
174	Caregiver Training	0	0%											
	Total	1,624,887	100%						$ 1,624,887					
	ANCILLARY SERVICES													
075	Patient Supplies			$ -	$ 798	$ 22,766	$ 1,100	$ 24,665	8,391	$ 5,829	$ 142	$ 615	$ 1,805	$ -
077	Specialized Support Surfaces			0	0	17,839	0	17,839	6,069	4,216	103	445	1,306	0
080	Physical Therapy			250,766	5,276	8,092	7,270	271,404	92,331	64,139	1,566	6,763	19,864	0
081	Respiratory Therapy			0	360	5,140	496	5,997	2,040	1,417	35	149	439	0
082	Occupational Therapy			168,909	3,726	3,880	5,134	181,649	61,797	42,928	1,048	4,526	13,295	0
083	Speech Pathology			50,039	1,346	1,141	1,855	54,382	18,501	12,852	314	1,355	3,980	0
085	Pharmacy			0	0	88,962	0	88,962	30,265	21,024	513	2,217	6,511	0
090	Laboratory			0	0	21,078	0	21,078	7,171	4,981	122	525	1,543	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	25,242	0	25,242	8,587	5,965	146	629	1,847	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			2,527,950	616,488	652,703	281,384	4,078,525	1,387,512	963,853	23,527	101,630	298,501	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	1,190	3,708	1,639	6,537	2,224	1,545	38	163	478	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	$ 1,624,887		$ 2,997,664	$ 629,185	$ 850,551	$ 298,879	$ 4,776,279	$ 1,624,887					
	Total Administrative Costs							$ 1,624,887		$ 1,128,749	$ 27,552	$ 119,017	$ 349,569	$ -
	Unit Cost Multiplier							0.34019937						
	Accumulated Administration Costs (Sch 2 thru 5)				$ 85,945	$ 21,221	$ 29,618	$ 136,784						
	TOTAL FACILITY COSTS							$ 6,537,950						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name: COTTONWOOD CANYON HEALTHCARE CENTER
NPI: 1013953199
OSHPD Facility Number: 206370740
Fiscal Period: JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS	Plant Ops (SQ FT) 5	Hskpng (SQ FT) 10	Laundry (LBS) 60	Dietary (MEALS) 65	Soc Srvs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	Inserv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL (ACCUM COST)
		(Adj 5)	(Adj 5)	(Adj 5)							
	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	102	102	102							
160	Activities	54	54	54							
165	Administration	1,128	1,128	1,128							
166	Medical Records	245	245	245							
170	Inservice Education - Nursing	340	340	340							
	ANCILLARY SERVICES										
075	Patient Supplies	51	51	51						24,665	24,665
077	Specialized Support Surfaces									17,839	17,839
080	Physical Therapy	337	337	337						271,404	271,404
081	Respiratory Therapy	23	23	23						5,997	5,997
082	Occupational Therapy	238	238	238						181,649	181,649
083	Speech Pathology	86	86	86						54,382	54,382
085	Pharmacy									88,962	88,962
090	Laboratory									21,078	21,078
095	Home Health Services									0	0
100	Other Ancillary Services									25,242	25,242
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	174,744	87,372	2,530,140	2,530,140	2,530,140	4,078,525	4,078,525
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						6,537	6,537
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	15,849	15,345	15,228	174,744	87,372	2,530,140	2,530,140	2,530,140	4,776,279	4,776,279
	TOTAL DIRECT SALARIES COSTS - SCH. 2						$ 70,675	$ 101,087			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.027933237	0.039953125			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		$ 105,767	$ 133,454	$ 27,856	$ 368,568	$ 1,597	$ 845	$ 65,974	$ 17,660	$ 68,285
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		6.89260345	8.76375326	0.15940977	4.21837194	0.00063117	0.00033415	0.02607530	0.00369752	0.01429666
	TOTAL INDIRECT OTHER COSTS - SCH. 4		$ 178,537	$ 24,935	$ 29,094	$ 280,036	$ 27,775	$ 8,779	$ 4,513	$ 14,971	$ 6,250
	UNIT COST MULTIPLIER (INDIRECT OTHER)		11.63486478	1.63746252	0.16649222	3.20509871	0.01097757	0.00346965	0.00178353	0.00313449	0.00130849
	TOTAL CAPITAL COSTS - SCH. 5	$ 328,497	$ 10,446	$ 2,505	$ 11,368	$ 50,370	$ 2,200	$ 1,165	$ 7,334	$ 24,333	$ 5,285
	UNIT COST MULTIPLIER (CAPITAL COSTS)	20.72667045	0.68075868	0.16447788	0.06505743	0.57650509	0.00086965	0.00046040	0.00289883	0.00509458	0.00110654

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
COTTONWOOD CANYON HEALTHCARE CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

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	$ 81,442	$ 0	$ 81,442	(Sch 3)
005	.20-.39	Fringe Benefits	6200	24,325	0	24,325	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	178,537	0	178,537	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	$ 284,304	$ 0	$ 284,304	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	$ 101,778	$ 0	$ 101,778	(Sch 3)
010	.20-.39	Fringe Benefits	6300	30,870	0	30,870	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	23,574	0	23,574	(Sch 4)
010		Housekeeping - Total	6300	$ 156,222	$ 0	$ 156,222	
015		Depreciation: Buildings and Improvements	7110 - 7120	$ 0	$ 0	$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	169,754	0	169,754	(Sch 5)
025		Depreciation: Equipment	7140	70,445	0	70,445	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	9,537	0	9,537	(Sch 5)
035		Leases and Rentals	7200	0	34,767	34,767	(Sch 5)
040		Property Taxes	7300	43,994	0	43,994	(Sch 5)
045		Property Insurance	7400	23,931	0	23,931	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500	0	0	0	(Sch 5)
055		Interest - Other	7600	$ 52,933	$ 0	$ 52,933	(Sch 6)
057		**Subtotal 005 - 055**		$ 811,120	$ 34,767	$ 845,887	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	$ 14,414	$ 0	$ 14,414	(Sch 3)
060	.20-.39	Fringe Benefits	6400	5,191	0	5,191	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	22,099	0	22,099	(Sch 4)
060		Laundry and Linen - Total	6400	$ 41,704	$ 0	$ 41,704	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	$ 256,062	$ 0	$ 256,062	(Sch 3)
065	.20-.39	Fringe Benefits	6500	75,948	0	75,948	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	250,393	(1,348)	249,045	(Sch 4)
065		Dietary - Total	6500	$ 582,403	$ (1,348)	$ 581,055	
070		Provision for Bad Debts	7700	$	0	$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	$ 0	$ 0	$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100	0	0	0	(Sch 2)
075	.79	Agency Staff	8100	0	0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	22,089	0	22,089	(Sch 4)
075		Patient Supplies - Total	8100	$ 22,089	$ 0	$ 22,089	
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	17,839	0	17,839	(Sch 4)
077		Specialized Support Surfaces - Total	8150	$ 17,839	$ 0	$ 17,839	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
COTTONWOOD CANYON HEALTHCARE CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

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	$ 184,871	$ 0	$ 184,871	(Sch 2)
080	.20-.39	Fringe Benefits	8200	46,596	0	46,596	(Sch 2)
080	.79	Agency Staff	8200	19,299	0	19,299	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	3,619	0	3,619	(Sch 4)
080		Physical Therapy - Total	8200	$ 254,385	$ 0	$ 254,385	
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	4,835	0	4,835	(Sch 4)
081		Respiratory Therapy - Total	8220	$ 4,835	$ 0	$ 4,835	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	$ 121,376	$ 0	$ 121,376	(Sch 2)
082	.20-.39	Fringe Benefits	8250	31,776	0	31,776	(Sch 2)
082	.79	Agency Staff	8250	15,757	0	15,757	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	721	0	721	(Sch 4)
082		Occupational Therapy - Total	8250	$ 169,630	$ 0	$ 169,630	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	$ 10,308	$ 0	$ 10,308	(Sch 2)
083	.20-.39	Fringe Benefits	8280	2,670	0	2,670	(Sch 2)
083	.79	Agency Staff	8280	37,061	0	37,061	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	0	0	0	(Sch 4)
083		Speech Pathology - Total	8280	$ 50,039	$ 0	$ 50,039	
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	88,962	0	88,962	(Sch 4)
085		Pharmacy - Total	8300	$ 88,962	$ 0	$ 88,962	
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	21,078	0	21,078	(Sch 4)
090		Laboratory - Total	8400	$ 21,078	$ 0	$ 21,078	
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	$ 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	25,242	0	25,242	(Sch 4)
100		Other Ancillary Services - Total	8900	$ 25,242	$ 0	$ 25,242	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
COTTONWOOD CANYON HEALTHCARE CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

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		$ 654,099	$ 0	$ 654,099	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	$ 1,863,463	$ 0	$ 1,863,463	(Sch 2)
105	.20-.39	Fringe Benefits	6110	492,725	0	492,725	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	260,568	(86,616)	173,952	(Sch 4)
105		Skilled Nursing Care - Total	6110	$ 2,616,756	$ (86,616)	$ 2,530,140	
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, 2010 THROUGH DECEMBER 31, 2010

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	$ 0	(Sch 2)
140	.20-.39	Fringe Benefits	8900	0	0	0	(Sch 2)
140	.49	Agency Staff	8900	0	0	0	(Sch 2)
140	.40-.99	Other - Nonlabor	8900	2,699	0	2,699	(Sch 4)
140		Beauty and Barber - Total	8900	$ 2,699	$ 0	$ 2,699	
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**		$ 2,619,455	$ (86,616)	$ 2,532,839	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	$ 55,599	$ 0	$ 55,599	(Sch 2)
155	.20-.39	Fringe Benefits	6600	15,076	0	15,076	(Sch 2)
155	.49	Agency Staff	6600	0	0	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600	26,421	0	26,421	(Sch 4)
155		Social Services - Total	6600	$ 97,096	$ 0	$ 97,096	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
COTTONWOOD CANYON HEALTHCARE CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

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	$ 79,631	$ 0	$ 79,631	(Sch 2)
160	.20-.39	Fringe Benefits	6700	21,456	0	21,456	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	8,062	0	8,062	(Sch 4)
160		Activities - Total	6700	$ 109,149	$ 0	$ 109,149	
165		Administration					
165	.01-.19	Salaries and Wages	6900	$ 338,117	$ (26,142)	$ 311,975	(Sch 6)
165	.20-.39	Fringe Benefits	6900	116,001	0	116,001	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	599,512	24,397	623,909	(Sch 6)
165		Administration - Total	6900	$ 1,053,630	$ (1,745)	$ 1,051,885	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	$ 50,749	$ 0	$ 50,749	(Sch 3)
166	.20-.39	Fringe Benefits	6900	13,700	0	13,700	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	2,998	0	2,998	(Sch 4)
166		Medical Records - Total	6900	$ 67,447	$ 0	$ 67,447	
167		CDPH Licensing Fees	6900	$ 27,552	$ 0	$ 27,552	(Sch 6)
168		Professional Liability Insurance	6900	$ 119,017	$ 0	$ 119,017	(Sch 6)
169		Quality Assurance Fees	6900	$ 349,569	$ 0	$ 349,569	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	$ 46,854	$ 0	$ 46,854	(Sch 3)
170	.20-.39	Fringe Benefits	6800	13,797	0	13,797	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	0	0	0	(Sch 4)
170		Inservice Education - Nursing - Total	6800	$ 60,651	$ 0	$ 60,651	
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		$ 1,884,111	$ (1,745)	$ 1,882,366	
200		**Total**		**$ 6,592,892**	**$ (54,942)**	**$ 6,537,950**	

Provider Name: COTTONWOOD CANYON HEALTHCARE CENTER

NPI: 1013953199

OSHPD Facility Number: 206370740

Fiscal Period: JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Line No.	Sub No.		TOTAL ADJ (Page 1)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
005	1	Plant Operations and Maintenance - Salaries and Wages	0								
005	2	Plant Operations and Maintenance - Fringe Benefits	0								
005	3	Plant Operations and Maintenance - Agency Staff	0								
005	4	Plant Operations and Maintenance - Other - Nonlabor	0								
010	1	Housekeeping - Salaries and Wages	0								
010	2	Housekeeping - Fringe Benefits	0								
010	3	Housekeeping - Agency Staff	0								
010	4	Housekeeping - Other - Nonlabor	0								
015	4	Depreciation: Buildings and Improvements	0								
020	4	Depreciation: Leasehold Improvements	0								
025	4	Depreciation: Equipment	0								
030	4	Depreciation and Amortization - Other	0								
035	4	Leases and Rentals	34,767	34,767							
040	4	Property Taxes	0								
045	4	Property Insurance	0								
050	4	Interest - Property, Plant, and Equipment	0								
055	4	Interest - Other	0								
060	1	Laundry and Linen - Salaries and Wages	0								
060	2	Laundry and Linen - Fringe Benefits	0								
060	3	Laundry and Linen - Agency Staff	0								
060	4	Laundry and Linen - Other - Nonlabor	0								
065	1	Dietary - Salaries and Wages	0								
065	2	Dietary - Fringe Benefits	0								
065	3	Dietary - Agency Staff	0								
065	4	Dietary - Other - Nonlabor	(1,348)	(1,348)							
070	4	Provision for Bad Debts	0								
075	1	Patient Supplies - Salaries and Wages	0								
075	2	Patient Supplies - Fringe Benefits	0								
075	3	Patient Supplies - Agency Staff	0								
075	4	Patient Supplies - Other - Nonlabor	0								
077	1	Specialized Support Surfaces - Salaries and Wages	0								
077	2	Specialized Support Surfaces - Fringe Benefits	0								
077	3	Specialized Support Surfaces - Agency Staff	0								
077	4	Specialized Support Surfaces - Other - Nonlabor	0								
080	1	Physical Therapy - Salaries and Wages	0								
080	2	Physical Therapy - Fringe Benefits	0								
080	3	Physical Therapy - Agency Staff	0								
080	4	Physical Therapy - Other - Nonlabor	0								
081	1	Respiratory Therapy - Salaries and Wages	0								
081	2	Respiratory Therapy - Fringe Benefits	0								
081	3	Respiratory Therapy - Agency Staff	0								
081	4	Respiratory Therapy - Other - Nonlabor	0								
082	1	Occupational Therapy - Salaries and Wages	0								
082	2	Occupational Therapy - Fringe Benefits	0								
082	3	Occupational Therapy - Agency Staff	0								
082	4	Occupational Therapy - Other - Nonlabor	0								
083	1	Speech Pathology - Salaries and Wages	0								

Provider Name: COTTONWOOD CANYON HEALTHCARE CENTER

NPI: 1013953199

OSHPD Facility Number: 206370740

Fiscal Period: JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Line No.	Sub No.		TOTAL ADJ (Page 1)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
083	2	Speech Pathology - Fringe Benefits	0								
083	3	Speech Pathology - Agency Staff	0								
083	4	Speech Pathology - Other - Nonlabor	0								
085	1	Pharmacy - Salaries and Wages	0								
085	2	Pharmacy - Fringe Benefits	0								
085	3	Pharmacy - Agency Staff	0								
085	4	Pharmacy - Other - Nonlabor	0								
090	1	Laboratory - Salaries and Wages	0								
090	2	Laboratory - Fringe Benefits	0								
090	3	Laboratory - Agency Staff	0								
090	4	Laboratory - Other - Nonlabor	0								
095	1	Home Health Services - Salaries and Wages	0								
095	2	Home Health Services - Fringe Benefits	0								
095	3	Home Health Services - Agency Staff	0								
095	4	Home Health Services - Other - Nonlabor	0								
100	1	Other Ancillary Services - Salaries and Wages	0								
100	2	Other Ancillary Services - Fringe Benefits	0								
100	3	Other Ancillary Services - Agency Staff	0								
100	4	Other Ancillary Services - Other - Nonlabor	0								
101	1	Subacute Care Ancillary Services - Salaries and Wages	0								
101	2	Subacute Care Ancillary Services - Fringe Benefits	0								
101	3	Subacute Care Ancillary Services - Agency Staff	0								
101	4	Subacute Care Ancillary Services - Other - Nonlabor	0								
102	1	Subacute Pediatric Ancillary Services - Salaries and Wages	0								
102	2	Subacute Pediatric Ancillary Services - Fringe Benefits	0								
102	3	Subacute Pediatric Ancillary Services - Agency Staff	0								
102	4	Subacute Pediatric Ancillary Services - Other - Nonlabor	0								
105	1	Skilled Nursing Care - Salaries and Wages	0								
105	2	Skilled Nursing Care - Fringe Benefits	0								
105	3	Skilled Nursing Care - Agency Staff	0								
105	4	Skilled Nursing Care - Other - Nonlabor	(86,616)	(21,235)	(65,381)						
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 Care - Salaries and Wages	0								
115	2	Mentally Disordered Care - Fringe Benefits	0								
115	3	Mentally Disordered Care - Agency Staff	0								
115	4	Mentally Disordered Care - Other - Nonlabor	0								
120	1	Developmentally Disabled Care - Salaries and Wages	0								
120	2	Developmentally Disabled Care - Fringe Benefits	0								
120	3	Developmentally Disabled Care - Agency Staff	0								
120	4	Developmentally Disabled Care - Other - Nonlabor	0								
125	1	Subacute Care - Salaries and Wages	0								
125	2	Subacute Care - Fringe Benefits	0								
125	3	Subacute Care - Agency Staff	0								
125	4	Subacute Care - Other - Nonlabor	0								

Provider Name: COTTONWOOD CANYON HEALTHCARE CENTER

NPI: 1013953199

OSHPD Facility Number: 206370740

Fiscal Period: JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Line No.	Sub No.		TOTAL ADJ (Page 1)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
126	1	Subacute Care - Pediatric - Salaries and Wages	0								
126	2	Subacute Care - Pediatric - Fringe Benefits	0								
126	3	Subacute Care - Pediatric - Agency Staff	0								
126	4	Subacute Care - Pediatric - Other - Nonlabor	0								
128	1	Transitional Inpatient Care - Salaries and Wages	0								
128	2	Transitional Inpatient Care - Fringe Benefits	0								
128	3	Transitional Inpatient Care - Agency Staff	0								
128	4	Transitional Inpatient Care - Other - Nonlabor	0								
130	1	Hospice Inpatient Care - Salaries and Wages	0								
130	2	Hospice Inpatient Care - Fringe Benefits	0								
130	3	Hospice Inpatient Care - Agency Staff	0								
130	4	Hospice Inpatient Care - Other - Nonlabor	0								
135	1	Other Routine Services - Salaries and Wages	0								
135	2	Other Routine Services - Fringe Benefits	0								
135	3	Other Routine Services - Agency Staff	0								
135	4	Other Routine Services - Other - Nonlabor	0								
139	1	Residential Care - Salaries and Wages	0								
139	2	Residential Care - Fringe Benefits	0								
139	3	Residential Care - Agency Staff	0								
139	4	Residential Care - Other - Nonlabor	0								
140	1	Beauty and Barber - Salaries and Wages	0								
140	2	Beauty and Barber - Fringe Benefits	0								
140	3	Beauty and Barber - Agency Staff	0								
140	4	Beauty and Barber - Other - Nonlabor	0								
145	1	Other Nonreimbursable - Salaries and Wages	0								
145	2	Other Nonreimbursable - Fringe Benefits	0								
145	3	Other Nonreimbursable - Agency Staff	0								
145	4	Other Nonreimbursable - Other - Nonlabor	0								
155	1	Social Services - Salaries and Wages	0								
155	2	Social Services - Fringe Benefits	0								
155	3	Social Services - Agency Staff	0								
155	4	Social Services - Other - Nonlabor	0								
160	1	Activities - Salaries and Wages	0								
160	2	Activities - Fringe Benefits	0								
160	3	Activities - Agency Staff	0								
160	4	Activities - Other - Nonlabor	0								
165	1	Administration - Salaries and Wages	(26,142)				(26,142)				
165	2	Administration - Fringe Benefits	0								
165	3	Administration - Agency Staff	0								
165	4	Administration - Other - Nonlabor	24,397	(12,184)	65,381	(28,800)					
166	1	Medical Records - Salaries and Wages	0								
166	2	Medical Records - Fringe Benefits	0								
166	3	Medical Records - Agency Staff	0								
166	4	Medical Records - Other - Nonlabor	0								
167	4	CDPH Licensing Fees	0								
168	4	Professional Liability Insurance	0								
169	4	Quality Assurance Fees	0								

Provider Name: COTTONWOOD CANYON HEALTHCARE CENTER

NPI: 1013953199

OSHPD Facility Number: 206370740

Fiscal Period: JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Line No.	Sub No.		TOTAL ADJ (Page 1)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
170	1	Inservice Education - Nursing - Salaries and Wages	0								
170	2	Inservice Education - Nursing - Fringe Benefits	0								
170	3	Inservice Education - Nursing - Agency Staff	0								
170	4	Inservice Education - Nursing - Other - Nonlabor	0								
174	1	Caregiver Training - Salaries and Wages	0								
174	2	Caregiver Training - Fringe Benefits	0								
174	3	Caregiver Training - Agency Staff	0								
174	4	Caregiver Training - Other - Nonlabor	0								
200		Total	($54,942)	0	0	(28,800)	(26,142)	0	0	0	0
			(To Sch 8)								

Provider Name	Fiscal Period	NPI	Adjustments
COTTONWOOD CANYON HEALTHCARE CENTE	JANUARY 1, 2010 THROUGH DECEMBER 31, 2010	1013953199	8

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
							RECLASSIFICATIONS OF REPORTED COSTS				
1	10.5	065	4	8A-1	065	4	Dietary—Other-Nonlabor		$250,393	($1,348)	$249,045
	10.5	105	4	8A-1	105	4	Skilled Nursing Care—Other-Nonlabor		260,568	(21,235)	239,333 *
	10.5	165	4	8A-1	165	4	Administration—Other-Nonlabor		599,512	(12,184)	587,328 *
	10.5	035	4	8A-1	035	4	Leases and Rentals		0	34,767	34,767
		.					To reclassify lease expenses from the using cost centers to the Leases and Rentals cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2304, and 2806.1 CCR, Title 22, Sections 52000(e) and 52501				
2	10.5	105	4	8A-1	105	4	Skilled Nursing Care—Other-Nonlabor	*	$239,333	($65,381)	$173,952
	10.5	165	4	8A-1	165	4	Administration—Other-Nonlabor	*	587,328	65,381	652,709 *
							To reclassify medical director fees to Administration cost center. 42 CFR 413.20, 413.24, and 483.75(i)(2) CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, 52000(b)				

*Balance carried forward from prior/to subsequent adjustment

Provider Name	Fiscal Period	NPI	Adjustments
COTTONWOOD CANYON HEALTHCARE CENTE	JANUARY 1, 2010 THROUGH DECEMBER 31, 2010	1013953199	8

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
							ADJUSTMENTS TO REPORTED COSTS				
3	10.5	165	4	8A-1	165	4	Administration—Other-Nonlabor To eliminate Medical Directors expenses related to duplicate services and unnecessary cost. 42 CFR 413.9, 413.20, and 413.24 CMS Pub. 15-1, Sections 2102.1, 2102.2, 2103, 2300 and 2304	*	$652,709	($28,800)	$623,909
4	10.5	165	1	8A-1	165	1	Administration—Salaries and Wages To adjust administrator compensation to a reasonable amount based on the DHCS 2010 administrator compensation table. 42 CFR 413.20, 413.24, and 413.102 CMS Pub. 15-1, Sections 900-907, 2300, and 2304 CCR, Title 22, Sections 52000 and 52504		$338,117	($26,142)	$311,975

*Balance carried forward from prior/to subsequent adjustments

Provider Name	Fiscal Period	NPI	Adjustments
COTTONWOOD CANYON HEALTHCARE CENTE	JANUARY 1, 2010 THROUGH DECEMBER 31, 2010	1013953199	8

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
							ADJUSTMENT TO REPORTED STATISTICS			
5	10.7	005	1	7	005		Plant Operations and Maintenance (Square Feet)	122	382	504
	10.7	010	1,2	7	010		Housekeeping	41	76	117
	10.7	060	1,2,3	7	060		Laundry and Linen	288	239	527
	10.7	065	1,2,3	7	065		Dietary	777	1,558	2,335
	10.7	075	1,2,3	7	075		Patient Supplies	168	(117)	51
	10.7	080	1,2,3	7	080		Physical Therapy	477	(140)	337
	10.7	081	1,2,3	7	081		Respiratory Therapy	0	23	23
	10.7	082	1,2,3	7	082		Occupational Therapy	114	124	238
	10.7	083	1,2,3	7	083		Speech Pathology	68	18	86
	10.7	105	1,2,3	7	105		Skilled Nursing Care	9,618	68	9,686
	10.7	140	1,2,3	7	140		Beauty and Barber	0	76	76
	10.7	155	1,2,3	7	155		Social Services	0	102	102
	10.7	160	1,2,3	7	160		Activities	0	54	54
	10.7	165	1,2,3	7	165		Administration	788	340	1,128
	10.7	166	1,2,3	7	166		Medical Records	133	112	245
	10.7	170	1,2,3	7	170		Inservice Education—Nursing	266	74	340
	10.7	175	1	7	N/A		Total Statistics—Square Feet	12,860	2,989	15,849
	10.7	175	2	7	N/A		Total Statistics—Square Feet	12,738	2,607	15,345
	10.7	175	3	7	N/A		Total Statistics—Square Feet	12,697	2,531	15,228

To adjust square feet statistics to agree with the provider's supporting documentation.
42 CFR 413.20 and 413.24
CMS Pub. 15-1, Sections 2304 and 2306

Provider Name	Fiscal Period	NPI	Adjustments
COTTONWOOD CANYON HEALTHCARE CENTE	JANUARY 1, 2010 THROUGH DECEMBER 31, 2010	1013953199	8

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
							ADJUSTMENT TO REPORTED MEDI-CAL SETTLEMENT DATA			
6	4.1	5	2	1	15		Medi-Cal Days—Skilled Nursing Care To adjust Medi-Cal Skilled Nursing Care days to agree with the following Fiscal Intermediary payment data: Service Period: January 1, 2010 through December 31, 2010 Payment Period: January 1, 2010 through January 30, 2012 Reports Dated: January 30, 2012 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	22,301	(24)	22,277

Provider Name	Fiscal Period	NPI	Adjustments
COTTONWOOD CANYON HEALTHCARE CENTE	JANUARY 1, 2010 THROUGH DECEMBER 31, 2010	1013953199	8

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
							ADJUSTMENTS TO OTHER MATTERS			
7	N/A			1	14		Medi-Cal Overpayments—Skilled Nursing Care To recover Medi-Cal overpayments due to lack of documentation. 42 CFR 431.107 CMS Pub. 15-1, Section 2304.1 CCR, Title 22, Sections 51458.1 and 51476 W&I Codes 14124.2(b) and 14170	$0	$13,603	$13,603 *
8	N/A			1	14		Medi-Cal Overpayments—Skilled Nursing Care * To recover outstanding Medi-Cal credit balances. CCR, Title 22, Sections 51458.1 and 51476	$13,603	$287	$13,890

*Balance carried forward from prior/to subsequent adjustments