APPEAL RECOMPUTATION
OF THE
AUDIT REPORT

ALTA VISTA HEALTHCARE
RIVERSIDE, CALIFORNIA
PROVIDER NUMBER: ZZT18006I
NPI NUMBER: 1104834399

FISCAL PERIOD ENDED
JUNE 30, 2008

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

Section Chief: Michael Harrold
Audit Supervisor: Kristina Nacino
Auditor: Kathleen Nuzzolese

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

TOBY DOUGLAS
DIRECTOR

EDMUND G. BROWN JR.
GOVERNOR

September 26, 2011

Donna Dornbrook
Corporate Director of Reimbursement
Kindred Healthcare, Inc.
680 South Fourth Street
Louisville, KY 40202

In the Matter of:

PROVIDER: ALTA VISTA HEALTHCARE
PROVIDER NO. ZZT18006I
NPI NO. 1104834399
FISCAL PERIOD ENDED JUNE 30, 2008
CASE NO. NF11-0608-239G-JB

Pursuant to the Office of Administrative Hearings and Appeals' Report of Findings dated August 9, 2011, the following revisions are made to the Medi-Cal audit report dated June 29, 2010.

SUMMARY OF REVISIONS

		COST		COST PER DAY
Audited Cost and Cost Per Day	$	6,181,206	$	180.24
Revision		6,417		.19
Revised Cost and Cost Per Day	$	6,187,623	$	180.43

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

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Original Signed by

Michael A. Harrold, Chief
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Enclosure

cc: Chief
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STATE OF CALIFORNIA

SCHEDULE 1

SUMMARY OF REVISED FACILITY COST PER PATIENT DAY

Provider Name:
ALTA VISTA HEALTHCARE

Fiscal Period:
JULY 1, 2007 THROUGH JUNE 30, 2008

Provider Number:
ZZT18006I

Provider NPI:
1104834399

OSHPD Facility No.:
206331091

Line No.	PROGRAM DESCRIPTION	AS AUDITED	AS REVISED	REVISED COST PER PATIENT DAY
	SKILLED NURSING CARE			
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	$ 2,911,633	$ 2,911,633	$ 84.90
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	$ 871,487	$ 871,849	$ 25.42
3	Cost of Direct and Indirect NonLabor - Other (Sch. 4, Ln. 105)	$ 501,781	$ 501,887	$ 14.63
4	Cost of Capital Related (Sch. 5, Ln. 105)	$ 731,924	$ 732,243	$ 21.35
5	Property Taxes (Sch. 5, Ln. 105)	$ 30,836	$ 30,849	$ 0.90
6	Facility License Fees (Sch. 6, Ln. 105)	$ 17,686	$ 17,761	$ 0.52
7	Liability Insurance (Sch. 6, Ln. 105)	$ 131,246	$ 147,067	$ 4.29
8	Caregiver Training (Sch. 6, Ln. 105)	$ 0	$ 0	$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	$ 239,816	$ 240,824	$ 7.02
10	Cost of Administration (Sch. 6, Ln. 105)	$ 744,796	$ 733,512	$ 21.39
11	Cost of Routine Service/Audited Total Costs	$ 6,181,206	$ 6,187,623	$ 180.43
12	Total Patient Days (Rev)	34,294	34,294	
13	Cost Per Patient Day (Cost Divided by Days)	$ 180.24	$ 180.43	
14	Overpayments (Rev)	$ (4,925)	$ (4,925)	
	INTERMEDIATE CARE			
15	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
16	Total Patient Days Rev)		0	
17	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
18	Overpayments (Rev)	$	$ 0	
	MENTALLY DISORDERED			
19	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
20	Total Patient Days (Rev)		0	
21	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
22	Overpayments (Rev)	$	$ 0	
	DEVELOPMENTALLY DISABLED			
23	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
24	Total Patient Days (Rev)		0	
25	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
26	Overpayments (Rev)	$	$ 0	
	ADULT SUBACUTE			
27	Cost of Direct Care - Labor (Adult Subacute Sch. 1, Ln. 25)	$ N/A	$ 0	$ 0.00
28	Cost of Indirect Care - Labor (Adult Subacute Sch. 1, Ln. 26)	$ N/A	$ 0	$ 0.00
29	Cost of Direct and Indirect NonLabor - Other (Adult SA Sch. 1, Ln. 27)	$ N/A	$ 0	$ 0.00
30	Cost of Capital Related (Adult Subacute Sch. 1, Ln. 28)	$ N/A	$ 0	$ 0.00
31	Property Taxes (Adult Subacute Sch. 1, Ln. 29)	$ N/A	$ 0	$ 0.00
32	Facility License Fees (Adult Subacute Sch. 1, Ln. 30)	$ N/A	$ 0	$ 0.00
33	Liability Insurance (Adult Subacute Sch. 1, Ln. 31)	$ N/A	$ 0	$ 0.00
34	Caregiver Training (Adult Subacute Sch. 1, Ln. 32)	$ N/A	$ 0	$ 0.00
35	Quality Assurance Fees (Adult Subacute Sch. 1, Ln. 33)	$ N/A	$ 0	$ 0.00
36	Cost of Administration (Adult Subacute Sch., Ln. 34)	$ N/A	$ 0	$ 0.00
37	Total Cost of Subacute Service (Adult Subacute Sch. 1, Ln. 35)	$ 0	$ 0	$ 0.00
38	Total Patient Days (Adult Subacute Sch. 1, Ln. 36)	0	0	
39	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
40	Overpayments (Adult Subacute Sch. 1, Ln. 38 + Ln. 39)	$ 0	$ 0	

SUMMARY OF REVISED FACILITY COST PER PATIENT DAY

Provider Name: ALTA VISTA HEALTHCARE

Fiscal Period: JULY 1, 2007 THROUGH JUNE 30, 2008

Provider Number: ZZT18006I

Provider NPI: 1104834399

OSHPD Facility No.: 206331091

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

ALLOCATION OF GENERAL SERVICES - LABOR
(DIRECT CARE)

Provider Name:
ALTA VISTA HEALTHCARE

Fiscal Period:
JULY 1, 2007 THROUGH JUNE 30, 2008

Provider Number:
ZZT18006I

Provider NPI:
1104834399

OSHPD Facility No.:
206331091

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs 155	Activities 160	Total	
	GENERAL SERVICES					
5.00	Plant Operations and Maintenance					
10.00	Housekeeping					
60.00	Laundry and Linen					
65.00	Dietary					
155.00	Social Services (Salaries, Fringe Benefits, & Agency Labor)	$ 47,921	$ 47,921			
160.00	Activities (Salaries, Fringe Benefits, & Agency Labor)	82,944		$ 82,944		
165.00	Administration					
165.00	Medical Records					
170.00	Inservice Education - Nursing					
	ANCILLARY SERVICES					
75.00	Patient Supplies	25,608	0	0	$ 25,608	
77.00	Specialized Support Surfaces	N/A	0	0	0	
80.00	Physical Therapy	181,219	0	0	181,219	
81.00	Respiratory Therapy	0	0	0	0	
82.00	Occupational Therapy	140,313	0	0	140,313	
83.00	Speech Pathology	3,715	0	0	3,715	
85.00	Pharmacy	301,631	0	0	301,631	
90.00	Laboratory	42,221	0	0	42,221	
95.00	Home Health Services	0	0	0	0	
100.00	Other Ancillary Services	36,852	0	0	36,852	
100.06	Subacute Ancillary Services	0	0	0	0	
100.12	Subacute Pediatrics Ancillary Services	0	0	0	0	
	ROUTINE SERVICES					
105.00	Skilled Nursing Care	2,780,768	47,921	82,944	2,911,633	*
110.00	Intermediate Care	0	0	0	0	*
115.00	Mentally Disordered	0	0	0	0	*
120.00	Developmentally Disabled	0	0	0	0	*
125.00	Subacute Care	0	0	0	0	*
126.00	Subacute Care - Pediatrics	0	0	0	0	*
130.00	Hospice Inpatient Care	0	0	0	0	*
135.00	Other Routine Services	0	0	0	0	*
	NONREIMBURSABLE					
136.00	Residential Care	0	0	0	0	
140.00	Beauty and Barber	11,277	0	0	11,277	
145.00	Other Nonreimbursable	0	0	0	0	
	TOTAL	$ 3,654,469	$ 47,921	$ 82,944	$ 3,654,469	

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES - LABOR
(INDIRECT CARE)

Provider Name:	Provider Number:	Provider NPI:	OSHPD Facility Number:	Fiscal Period:
ALTA VISTA HEALTHCARE	ZZT18006I	1104834399	206331091	JULY 1, 2007 THROUGH JUNE 30, 2008

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Srvs 155	Activities 160	In-serv. Ed 170	Accumulated Costs	Admin 165	Medical Records 165	Total	
	GENERAL SERVICES													
5.00	Plant Operations and Maintenance	$ 57,082	$ 57,082											
10.00	Housekeeping	253,843	473	$ 254,316										
60.00	Laundry and Linen	74,774	1,603	7,201	$ 83,578									
65.00	Dietary	387,410	5,377	24,156	0	$ 416,944								
155.00	Social Services	N/A	3,657	16,428	0	0	$ 20,085							
160.00	Activities	N/A	315	1,415	0	0	0	$ 1,730						
165.00	Administration	N/A	5,365	24,101	0	0	0	0		$ 29,466	$ 29,466			
165.00	Medical Records	66,267	1,010	4,537	0	0	0	0		71,814		$ 71,814		
170.00	Inservice Education - Nursing	65,191	0	0	0	0	0	0	$ 65,191					
	ANCILLARY SERVICES													
75.00	Patient Supplies		469	2,109	0	0	0	0	0	2,578	190	463	$ 3,232	
77.00	Specialized Support Surfaces		0	0	0	0	0	0	0	0	48	118	166	
80.00	Physical Therapy		1,418	6,369	0	0	0	0	0	7,786	1,113	2,711	11,610	
81.00	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0	
82.00	Occupational Therapy		1,155	5,189	0	0	0	0	0	6,344	868	2,117	9,329	
83.00	Speech Pathology		9	42	0	0	0	0	0	51	20	50	121	
85.00	Pharmacy		0	0	0	0	0	0	0	0	1,563	3,809	5,372	
90.00	Laboratory		0	0	0	0	0	0	0	0	219	533	752	
95.00	Home Health Services		0	0	0	0	0	0	0	0	0	0	0	
100.00	Other Ancillary Services		0	0	0	0	0	0	0	0	191	465	656	
100.06	Subacute Ancillary Services		0	0	0	0	0	0	0	0	0	0	0	
100.12	Subacute Pediatrics Ancillary Services		0	0	0	0	0	0	0	0	0	0	0	
	ROUTINE SERVICES													
105.00	Skilled Nursing Care		36,015	161,797	83,578	416,944	20,085	1,730	65,191	785,340	25,168	61,341	871,849	*
110.00	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0	*
115.00	Mentally Disordered		0	0	0	0	0	0	0	0	0	0	0	*
120.00	Developmentally Disabled		0	0	0	0	0	0	0	0	0	0	0	*
125.00	Subacute Care		0	0	0	0	0	0	0	0	0	0	0	*
126.00	Subacute Care - Pediatrics		0	0	0	0	0	0	0	0	0	0	0	*
130.00	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0	*
135.00	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0	*
	NONREIMBURSABLE													
136.00	Residential Care		0	0	0	0	0	0	0	0	0	0	0	
140.00	Beauty and Barber		216	971	0	0	0	0	0	1,187	85	207	1,479	
145.00	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0	
	TOTAL	$ 904,567	$ 57,082	$ 254,316	$ 83,578	$ 416,944	$ 20,085	$ 1,730	$ 65,191	$ 803,287	$ 29,466	$ 71,814	$ 904,567	

* (To Schedule 1)

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

Provider Name:	Provider Number:	Provider Number:	OSHPD Facility Number:	Fiscal Period:
ALTA VISTA HEALTHCARE	ZZT18006I	1104834399	206331091	JULY 1, 2007 THROUGH JUNE 30, 2008

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Srvs 155	Activities 160	In-serv. Ed 170	Accumulated Costs	Admin 165	Medical Records 165	Total	
	GENERAL SERVICES													
5.00	Plant Operations and Maintenance	$ 188,656	$ 188,656											
10.00	Housekeeping	13,466	1,562	$ 15,028										
60.00	Laundry and Linen	18,449	5,298	426	$ 24,172									
65.00	Dietary	185,992	17,771	1,427	0	$ 205,191								
155.00	Social Services	0	12,086	971	0	0	$ 13,056							
160.00	Activities	6,683	1,041	84	0	0	0	$ 7,808						
165.00	Administration	N/A	17,731	1,424	0	0	0	0		$ 19,155	$ 19,155			
165.00	Medical Records	6,902	3,338	268	0	0	0	0		10,508		$ 10,508		
170.00	Inservice Education - Nursing	1,911	0	0	0	0	0	0	$ 1,911					
	ANCILLARY SERVICES													
75.00	Patient Supplies	0	1,552	125	0	0	0	0	0	1,676	124	68	$ 1,868	
77.00	Specialized Support Surfaces	9,321	0	0	0	0	0	0	0	9,321	31	17	9,370	
80.00	Physical Therapy	0	4,685	376	0	0	0	0	0	5,062	723	397	6,182	
81.00	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0	
82.00	Occupational Therapy	0	3,818	307	0	0	0	0	0	4,124	565	310	4,998	
83.00	Speech Pathology	0	31	2	0	0	0	0	0	33	13	7	54	
85.00	Pharmacy	0	0	0	0	0	0	0	0	0	1,016	557	1,573	
90.00	Laboratory	0	0	0	0	0	0	0	0	0	142	78	220	
95.00	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0	
100.00	Other Ancillary Services	0	0	0	0	0	0	0	0	0	124	68	192	
100.06	Subacute Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0	
100.12	Subacute Pediatrics Ancillary Services		0	0	0	0	0	0	0	0	0	0	0	
	ROUTINE SERVICES													
105.00	Skilled Nursing Care	95,821	119,030	9,561	24,172	205,191	13,056	7,808	1,911	476,550	16,361	8,975	501,887	*
110.00	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0	*
115.00	Mentally Disordered		0	0	0	0	0	0	0	0	0	0	0	*
120.00	Developmentally Disabled		0	0	0	0	0	0	0	0	0	0	0	*
125.00	Subacute Care	0	0	0	0	0	0	0	0	0	0	0	0	*
126.00	Subacute Care - Pediatrics		0	0	0	0	0	0	0	0	0	0	0	*
130.00	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0	*
135.00	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0	*
	NONREIMBURSABLE													
136.00	Residential Care		0	0	0	0	0	0	0	0	0	0	0	
140.00	Beauty and Barber		715	57	0	0	0	0	0	772	55	30	857	
145.00	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0	
	TOTAL	$ 527,201	$ 188,656	$ 15,028	$ 24,172	$ 205,191	$ 13,056	$ 7,808	$ 1,911	$ 497,538	$ 19,155	$ 10,508	$ 527,201	

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name: ALTA VISTA HEALTHCARE

Fiscal Period: JULY 1, 2007 THROUGH JUNE 30, 2008

Provider Number: ZZT18006I

Provider NPI: 1104834399

OSHPD Facility Number: 206331091

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)	$ 790,883	96%							
	Property Tax (line 40)	33,320	4%	$ 824,203						
5.00	Plant Operations and Maintenance			29,580	$ 29,580					
10.00	Housekeeping			6,578	245	$ 6,823				
60.00	Laundry and Linen			22,314	831	193	$ 23,338			
65.00	Dietary			74,853	2,786	648	0	$ 78,288		
155.00	Social Services			50,905	1,895	441	0	0	$ 53,241	
160.00	Activities			4,385	163	38	0	0	0	$ 4,587
165.00	Administration			74,681	2,780	647	0	0	0	0
165.00	Medical Records			14,059	523	122	0	0	0	0
170.00	Inservice Education - Nursing			0	0	0	0	0	0	0
	ANCILLARY SERVICES									
75.00	Patient Supplies			6,535	243	57	0	0	0	0
77.00	Specialized Support Surfaces			0	0	0	0	0	0	0
80.00	Physical Therapy			19,734	735	171	0	0	0	0
81.00	Respiratory Therapy			0	0	0	0	0	0	0
82.00	Occupational Therapy			16,080	599	139	0	0	0	0
83.00	Speech Pathology			129	5	1	0	0	0	0
85.00	Pharmacy			0	0	0	0	0	0	0
90.00	Laboratory			0	0	0	0	0	0	0
95.00	Home Health Services			0	0	0	0	0	0	0
100.00	Other Ancillary Services			0	0	0	0	0	0	0
100.06	Subacute Ancillary Services			0	0	0	0	0	0	0
100.12	Subacute Pediatrics Ancillary Services			0	0	0	0	0	0	0
	ROUTINE SERVICES									
105.00	Skilled Nursing Care			501,358	18,663	4,341	23,338	78,288	53,241	4,587
110.00	Intermediate Care			0	0	0	0	0	0	0
115.00	Mentally Disordered			0	0	0	0	0	0	0
120.00	Developmentally Disabled			0	0	0	0	0	0	0
125.00	Subacute Care			0	0	0	0	0	0	0
126.00	Subacute Care - Pediatrics			0	0	0	0	0	0	0
130.00	Hospice Inpatient Care			0	0	0	0	0	0	0
135.00	Other Routine Services			0	0	0	0	0	0	0
	NONREIMBURSABLE									
136.00	Residential Care			0	0	0	0	0	0	0
140.00	Beauty and Barber			3,010	112	26	0	0	0	0
145.00	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	$ 824,203	100%	$ 824,203	$ 29,580	$ 6,823	$ 23,338	$ 78,288	$ 53,241	$ 4,587

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name: ALTA VISTA HEALTHCARE

Fiscal Period: JULY 1, 2007 THROUGH JUNE 30, 2008

Provider Number: ZZT18006I

Provider NPI: 1104834399

OSHPD Facility Number: 206331091

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	In-serv. Ed 170	Accumulated Costs	Admin 165	Medical Records 165	Total	Capital Related 96% Of Total	Property Tax 4% Of Total	
	GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	$ 790,883	96%								
	Property Tax (line 40)	33,320	4%								
5.00	Plant Operations and Maintenance										
10.00	Housekeeping										
60.00	Laundry and Linen										
65.00	Dietary										
155.00	Social Services										
160.00	Activities										
165.00	Administration				$ 78,108	$ 78,108					
165.00	Medical Records				14,704		$ 14,704				
170.00	Inservice Education - Nursing			$ -							
	ANCILLARY SERVICES										
75.00	Patient Supplies			0	6,835	504	95	$ 7,434	$ 7,133	$ 301	
77.00	Specialized Support Surfaces			0	0	128	24	152	146	6	
80.00	Physical Therapy			0	20,640	2,949	555	24,144	23,168	976	
81.00	Respiratory Therapy			0	0	0	0	0	0	0	
82.00	Occupational Therapy			0	16,818	2,302	433	19,553	18,763	790	
83.00	Speech Pathology			0	135	54	10	199	191	8	
85.00	Pharmacy			0	0	4,143	780	4,923	4,724	199	
90.00	Laboratory			0	0	580	109	689	661	28	
95.00	Home Health Services			0	0	0	0	0	0	0	
100.00	Other Ancillary Services			0	0	506	95	601	577	24	
100.06	Subacute Ancillary Services			0	0	0	0	0	0	0	
100.12	Subacute Pediatrics Ancillary Services			0	0	0	0	0	0	0	
	ROUTINE SERVICES										
105.00	Skilled Nursing Care			0	683,816	66,717	12,560	763,092	732,243	30,849	*
110.00	Intermediate Care			0	0	0	0	0	0	0	*
115.00	Mentally Disordered			0	0	0	0	0	0	0	*
120.00	Developmentally Disabled			0	0	0	0	0	0	0	*
125.00	Subacute Care			0	0	0	0	0	0	0	*
126.00	Subacute Care - Pediatrics			0	0	0	0	0	0	0	*
130.00	Hospice Inpatient Care			0	0	0	0	0	0	0	*
135.00	Other Routine Services			0	0	0	0	0	0	0	*
	NONREIMBURSABLE										
136.00	Residential Care			0	0	0	0	0	0	0	
140.00	Beauty and Barber			0	3,148	225	42	3,415	3,277	138	
145.00	Other Nonreimbursable			0	0	0	0	0	0	0	
	TOTAL	$ 824,203	100%	$ -	$ 731,391	$ 78,108	$ 14,704	$ 824,203	$ 790,883	$ 33,320	

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:	Provider Number:	Provider NPI:	OSHPD Facility Number:	Fiscal Period:
ALTA VISTA HEALTHCARE	ZZT18006I	1104834399	206331091	JULY 1, 2007 THROUGH JUNE 30, 2008

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. 64% of Total	Facility License Fees 2% of Total	Liability Insurance 13% of Total	Caregiver Training 0% of Total	Quality Assur. Fees 21% of Total
	GENERAL SERVICES													
45.00	Property Insurance	$ 7,181												
55.00	Interest-Other	0												
165.00	Administration (Salaries & Wages, Fringe Benefits,													
	and Other - Nonlabor - excludes lines 165.03 - 165.10)	851,571												
	Total Costs Allocable as Administration	858,752	64%											
165.07	Facility License Fees	20,793	2%											
165.08	Liability Insurance	172,177	13%											
165.09	Caregiver Training	0	0%											
165.10	Quality Assurance Fees	281,942	21%											
	Total	1,333,664	100%						$ 1,333,664					
	ANCILLARY SERVICES													
75.00	Patient Supplies			$ 25,608	$ 2,578	$ 1,676	$ 6,835	$ 36,698	8,606	$ 5,542	$ 134	$ 1,111	$ -	$ 1,819
77.00	Specialized Support Surfaces			0	0	9,321	0	9,321	2,186	1,408	34	282	0	462
80.00	Physical Therapy			181,219	7,786	5,062	20,640	214,707	50,354	32,423	785	6,501	0	10,645
81.00	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
82.00	Occupational Therapy			140,313	6,344	4,124	16,818	167,599	39,306	25,309	613	5,074	0	8,309
83.00	Speech Pathology			3,715	51	33	135	3,934	923	594	14	119	0	195
85.00	Pharmacy			301,631	0	0	0	301,631	70,740	45,550	1,103	9,133	0	14,955
90.00	Laboratory			42,221	0	0	0	42,221	9,902	6,376	154	1,278	0	2,093
95.00	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100.00	Other Ancillary Services			36,852	0	0	0	36,852	8,643	5,565	135	1,116	0	1,827
100.06	Subacute Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
100.12	Subacute Pediatrics Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
	ROUTINE SERVICES													
105.00	Skilled Nursing Care			2,911,633	785,340	476,550	683,816	4,857,339	1,139,162	733,512	17,761	147,067	0	240,824 *
110.00	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0 *
115.00	Mentally Disordered			0	0	0	0	0	0	0	0	0	0	0 *
120.00	Developmentally Disabled			0	0	0	0	0	0	0	0	0	0	0 *
125.00	Subacute Care			0	0	0	0	0	0	0	0	0	0	0 *
126.00	Subacute Care - Pediatrics			0	0	0	0	0	0	0	0	0	0	0 *
130.00	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0 *
135.00	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0 *
	NONREIMBURSABLE													
136.00	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140.00	Beauty and Barber			11,277	1,187	772	3,148	16,384	3,842	2,474	60	496	0	812
145.00	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	$ 1,333,664		$ 3,654,469	$ 803,287	$ 497,538	$ 731,391	$ 5,686,685	$ 1,333,664					
	Total Administrative Costs							$ 1,333,664		$ 858,752	$ 20,793	$ 172,177	$ -	$ 281,942
	Unit Cost Multiplier							0.23452397						
	Accumulated Administration Costs (Sch 2 thru 5)				$ 101,280	$ 29,663	$ 78,108	$ 209,050						
	TOTAL FACILITY COSTS							$ 7,229,400						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:	Provider Number:	Provider NPI:	OSHPD Facility Number:	Fiscal Period:
ALTA VISTA HEALTHCARE	ZZT18006I	1104834399	206331091	JULY 1, 2007 THROUGH JUNE 30, 2008

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS	Plant Ops (SQ FT) 5	Hskpng (SQ FT) 10	Laundry (LBS) 60	Dietary (MEALS) 65	Soc Srvs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	In-serv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL (ACCUM COST)
		(Rev)	(Rev)	(Rev)	(Rev)	(Rev)	(Rev)	(Rev)	(Rev)		
	GENERAL SERVICES										
5	Plant Operations and Maintenance	688									
10	Housekeeping	153	153								
60	Laundry and Linen	519	519	519							
65	Dietary	1,741	1,741	1,741							
155	Social Services	1,184	1,184	1,184							
160	Activities	102	102	102							
165	Administration	1,737	1,737	1,737							
165	Medical Records	327	327	327							
170	Inservice Education - Nursing										
	ANCILLARY SERVICES										
75	Patient Supplies	152	152	152						36,698	36,698
77	Specialized Support Surfaces									9,321	9,321
80	Physical Therapy	459	459	459						214,707	214,707
81	Respiratory Therapy									0	0
82	Occupational Therapy	374	374	374						167,599	167,599
83	Speech Pathology	3	3	3						3,934	3,934
85	Pharmacy									301,631	301,631
90	Laboratory									42,221	42,221
95	Home Health Services									0	0
100	Other Ancillary Services									36,852	36,852
100	Subacute Ancillary Services									0	0
100	Subacute Pediatrics Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	11,661	11,661	11,661	67,588	101,382	2,876,589	2,876,589	2,876,589	4,857,339	4,857,339
110	Intermediate Care						0	0	0	0	0
115	Mentally Disordered						0	0	0	0	0
120	Developmentally Disabled						0	0	0	0	0
125	Subacute Care						0	0	0	0	0
126	Subacute Care - Pediatrics						0	0	0	0	0
130	Hospice Inpatient Care						0	0	0	0	0
135	Other Routine Services						0	0	0	0	0
	NONREIMBURSABLE										
136	Residential Care									0	0
140	Beauty and Barber	70	70	70						16,384	16,384
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	19,170	18,482	18,329	67,588	101,382	2,876,589	2,876,589	2,876,589	5,686,685	5,686,685
	TOTAL DIRECT SALARIES COSTS - SCH. 2						$ 47,921	$ 82,944			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.016658967	0.02883415			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		$ 57,082	$ 254,316	$ 83,578	$ 416,944	$ 20,085	$ 1,730	$ 65,191	$ 29,466	$ 71,814
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		3.08851856	13.87503646	1.23658172	4.11259937	0.00698218	0.00060151	0.02266261	0.00518152	0.01262846
	TOTAL INDIRECT OTHER COSTS - SCH. 4		$ 188,656	$ 15,028	$ 24,172	$ 205,191	$ 13,056	$ 7,808	$ 1,911	$ 19,155	$ 10,508
	UNIT COST MULTIPLIER (INDIRECT OTHER)		10.20755330	0.81988956	0.35764104	2.02393697	0.00453888	0.00271426	0.00066433	0.00336834	0.00184782
	TOTAL CAPITAL COSTS - SCH. 5	$ 824,203	$ 29,580	$ 6,823	$ 23,338	$ 78,288	$ 53,241	$ 4,587	$ -	$ 78,108	$ 14,704
	UNIT COST MULTIPLIER (CAPITAL COSTS)	42.99441836	1.60048479	0.37225272	0.34529730	0.77220629	0.01850842	0.00159448	0.00000000	0.01373523	0.00258574

SUMMARY OF REVISED PROGRAM EXPENSES

Provider Name: ALTA VISTA HEALTHCARE

Fiscal Period: JULY 1, 2007 THROUGH JUNE 30, 2008

Provider Number: ZZT18006I

Provider NPI: 1104834399

OSHPD Facility Number: 206331091

Line No.	Natural Class	ACCOUNT TITLE	Account Number	AS AUDITED	AUDIT REVISIONS (SCHEDULE 8A-1)	AUDIT REVISIONS SUBTOTAL	AUDIT REVISIONS (SCHEDULE 8A-2)	AS REVISED	
5.00		Plant Operations and Maintenance	6200	$ 0	$ 0	$ 0	$ 0	$ 0	
5.01	.01-.19	Salaries and Wages	6200	35,944	0	35,944	0	35,944	(Sch 3)
5.02	.20-.39	Fringe Benefits	6200	21,138	0	21,138	0	21,138	(Sch 3)
5.03	.79	Agency Staff	6200	0	0	0	0	0	(Sch 3)
5.04	.40-.99	Other - Nonlabor	6200	188,656	0	188,656	0	188,656	(Sch 4)
5.05		Plant Operations and Maintenance - Total	6200	$ 245,738	$ 0	$ 245,738	$ 0	$ 245,738	
10.00		Housekeeping	6300	$ 0	$ 0	$ 0	$ 0	$ 0	
10.01	.01-.19	Salaries and Wages	6300	177,592	0	177,592	0	177,592	(Sch 3)
10.02	.20-.39	Fringe Benefits	6300	76,251	0	76,251	0	76,251	(Sch 3)
10.03	.79	Agency Staff	6300	0	0	0	0	0	(Sch 3)
10.04	.40-.99	Other - Nonlabor	6300	13,466	0	13,466	0	13,466	(Sch 4)
10.05		Housekeeping - Total	6300	$ 267,309	$ 0	$ 267,309	$ 0	$ 267,309	
15.00		Depreciation: Bldgs and Improvements	7110 - 7120	$ 3,436		$ 3,436	$ 0	$ 3,436	(Sch 5)
20.00		Depreciation: Leasehold Improvements	7130	89,503		89,503	0	89,503	(Sch 5)
25.00		Depreciation: Equipment	7140	19,965		19,965	0	19,965	(Sch 5)
30.00		Depreciation and Amortization - Other	7150 - 7160	0		0	0	0	(Sch 5)
35.00		Leases and Rentals	7200	677,979		677,979	0	677,979	(Sch 5)
40.00		Property Taxes	7300	33,320		33,320	0	33,320	(Sch 5)
45.00		Property Insurance	7400	7,181		7,181	0	7,181	(Sch 6)
50.00		Interest-Property, Plant, and Equipment	7500	0		0	0	0	(Sch 5)
55.00		Interest-Other	7600	0		0	0	0	(Sch 6)
57.00		**Subtotal 005 - 055**		$ 1,344,431	$ 0	$ 1,344,431	$ 0	$ 1,344,431	
60.00		Laundry and Linen	6400	$ 0	$ 0	$ 0	$ 0	$ 0	
60.01	.01-.19	Salaries and Wages	6400	46,002	0	46,002	0	46,002	(Sch 3)
60.02	.20-.39	Fringe Benefits	6400	28,772	0	28,772	0	28,772	(Sch 3)
60.03	.79	Agency Staff	6400	0	0	0	0	0	(Sch 3)
60.04	.40-.99	Other - Nonlabor	6400	18,449	0	18,449	0	18,449	(Sch 4)
60.05		Laundry and Linen - Total	6400	$ 93,223	$ 0	$ 93,223	$ 0	$ 93,223	
65.00		Dietary	6500	$ 0	$ 0	$ 0	$ 0	$ 0	
65.01	.01-.19	Salaries and Wages	6500	265,476	0	265,476	0	265,476	(Sch 3)
65.02	.20-.39	Fringe Benefits	6500	121,934	0	121,934	0	121,934	(Sch 3)
65.03	.79	Agency Staff	6500	0	0	0	0	0	(Sch 3)
65.04	.40-.99	Other - Nonlabor	6500	185992	0	185,992	0	185,992	(Sch 4)
65.05		Dietary - Total	6500	$ 573,402	$ 0	$ 573,402	$ 0	$ 573,402	
70.00		Provision for Bad Debts	7700	$ 0		$ 0	$ 0	$ 0	
		Ancillary Services (Note 1)							
75.00		Patient Supplies	8100	$ 25,608	$ 0	$ 25,608	$ 0	$ 25,608	(Sch 2)
75.01	.01-.19	Salaries and Wages	8100	0	0	0	0	0	(Sch 2)
75.02	.20-.39	Fringe Benefits	8100	0	0	0	0	0	(Sch 2)
75.03	.79	Agency Staff	8100	0	0	0	0	0	(Sch 2)
75.04	.40-.99	Other - Nonlabor	8100	0	0	0	0	0	(Sch 4)
75.05		Patient Supplies - Total	8100	$ 25,608	$ 0	$ 25,608	$ 0	$ 25,608	
77.00		Specialized Support Surfaces	8150	9,321		$ 9,321	$ 0	$ 9,321	(Sch 4)
80.00		Physical Therapy	8200	$ 181,219	$ 0	$ 181,219	$ 0	$ 181,219	(Sch 2)
80.01	.01-.19	Salaries and Wages	8200	0	0	0	0	0	(Sch 2)
80.02	.20-.39	Fringe Benefits	8200	0	0	0	0	0	(Sch 2)
80.03	.79	Agency Staff	8200	0	0	0	0	0	(Sch 2)
80.04	.40-.99	Other - Nonlabor	8200	0	0	0	0	0	(Sch 4)
80.05		Physical Therapy - Total	8200	$ 181,219	$ 0	$ 181,219	$ 0	$ 181,219	
81.00		Respiratory Therapy	8220	$ 0	$ 0	$ 0	$ 0	$ 0	(Sch 2)
81.01	.01-.19	Salaries and Wages	8220	0	0	0	0	0	(Sch 2)
81.02	.20-.39	Fringe Benefits	8220	0	0	0	0	0	(Sch 2)
81.03	.79	Agency Staff	8220	0	0	0	0	0	(Sch 2)
81.04	.40-.99	Other - Nonlabor	8220	0	0	0	0	0	(Sch 4)
81.05		Respiratory Therapy - Total	8220	$ 0	$ 0	$ 0	$ 0	$ 0	

SUMMARY OF REVISED PROGRAM EXPENSES

Provider Name: ALTA VISTA HEALTHCARE

Fiscal Period: JULY 1, 2007 THROUGH JUNE 30, 2008

Provider Number: ZZT18006I

Provider NPI: 1104834399

OSHPD Facility Number: 206331091

Line No.	Natural Class	ACCOUNT TITLE	Account Number	AS AUDITED	AUDIT REVISIONS (SCHEDULE 8A-1)	AUDIT REVISIONS SUBTOTAL	AUDIT REVISIONS (SCHEDULE 8A-2)	AS REVISED	
82.00		Occupational Therapy	8250	$ 140,313	$ 0	$ 140,313	$ 0	$ 140,313	(Sch 2)
82.01	.01-.19	Salaries and Wages	8250	0	0	0	0	0	(Sch 2)
82.02	.20-.39	Fringe Benefits	8250	0	0	0	0	0	(Sch 2)
82.03	.79	Agency Staff	8250	0	0	0	0	0	(Sch 2)
82.04	.40-.99	Other - Nonlabor	8250	0	0	0	0	0	(Sch 4)
82.05		Occupational Therapy - Total	8250	$ 140,313	$ 0	$ 140,313	$ 0	$ 140,313	
83.00		Speech Pathology	8280	$ 3,715	$ 0	$ 3,715	$ 0	$ 3,715	(Sch 2)
83.01	.01-.19	Salaries and Wages	8280	0	0	0	0	0	(Sch 2)
83.02	.20-.39	Fringe Benefits	8280	0	0	0	0	0	(Sch 2)
83.03	.79	Agency Staff	8280	0	0	0	0	0	(Sch 2)
83.04	.40-.99	Other - Nonlabor	8280	0	0	0	0	0	(Sch 4)
83.05		Speech Pathology - Total	8280	$ 3,715	$ 0	$ 3,715	$ 0	$ 3,715	
85.00		Pharmacy	8300	$ 301,631	$ 0	$ 301,631	$ 0	$ 301,631	(Sch 2)
85.01	.01-.19	Salaries and Wages	8300	0	0	0	0	0	(Sch 2)
85.02	.20-.39	Fringe Benefits	8300	0	0	0	0	0	(Sch 2)
85.03	.79	Agency Staff	8300	0	0	0	0	0	(Sch 2)
85.04	.40-.99	Other - Nonlabor	8300	0	0	0	0	0	(Sch 4)
85.05		Pharmacy - Total	8300	$ 301,631	$ 0	$ 301,631	$ 0	$ 301,631	
90.00		Laboratory	8400	$ 42,221	$ 0	$ 42,221	$ 0	$ 42,221	(Sch 2)
90.01	.01-.19	Salaries and Wages	8400	0	0	0	0	0	(Sch 2)
90.02	.20-.39	Fringe Benefits	8400	0	0	0	0	0	(Sch 2)
90.03	.79	Agency Staff	8400	0	0	0	0	0	(Sch 2)
90.04	.40-.99	Other - Nonlabor	8400	0	0	0	0	0	(Sch 4)
90.05		Laboratory - Total	8400	$ 42,221	$ 0	$ 42,221	$ 0	$ 42,221	
95.00		Home Health Services	8800	$ 0	$ 0	$ 0	$ 0	$ 0	(Sch 2)
95.01	.01-.19	Salaries and Wages	8800	0	0	0	0	0	(Sch 2)
95.02	.20-.39	Fringe Benefits	8800	0	0	0	0	0	(Sch 2)
95.03	.79	Agency Staff	8800	0	0	0	0	0	(Sch 2)
95.04	.40-.99	Other - Nonlabor	8800	0	0	0	0	0	(Sch 4)
95.05		Home Health Services - Total	8800	$ 0	$ 0	$ 0	$ 0	$ 0	
100.00		Other Ancillary Services	8900	$ 36,852	$ 0	$ 36,852	$ 0	$ 36,852	(Sch 2)
100.01	.01-.19	Salaries and Wages	8900	0	0	0	0	0	(Sch 2)
100.02	.20-.39	Fringe Benefits	8900	0	0	0	0	0	(Sch 2)
100.03	.79	Agency Staff	8900	0	0	0	0	0	(Sch 2)
100.04	.40-.99	Other - Nonlabor	8900	0	0	0	0	0	(Sch 4)
100.05		Other Ancillary Services - Total	8900	$ 36,852	$ 0	$ 36,852	$ 0	$ 36,852	
100.06		Subacute Ancillary Services		$ 0	$ 0	$ 0	$ 0	$ 0	(Sch 2)
100.07	.01-.19	Salaries and Wages		0	0	0	0	0	(Sch 2)
100.08	.20-.39	Fringe Benefits		0	0	0	0	0	(Sch 2)
100.09	.79	Agency Staff		0	0	0	0	0	(Sch 2)
100.10	.40-.99	Other - Nonlabor		0	0	0	0	0	(Sch 4)
100.11		Subacute Ancillary Services - Total		$ 0	$ 0	$ 0	$ 0	$ 0	
100.12		Subacute Pediatrics Ancillary Services		$ 0		$ 0	$ 0	$ 0	(Sch 2)
101.00		**Subtotal 075 - 100.12**		$ 740,880	$ 0	$ 740,880	$ 0	$ 740,880	
		Routine Services							
105.00		Skilled Nursing Care	6110	$ 0	$ 0	$ 0	$ 0	$ 0	
105.01	.01-.19	Salaries and Wages	6110	2,016,106	0	2,016,106	0	2,016,106	(Sch 2)
105.02	.20-.39	Fringe Benefits	6110	764,662	0	764,662	0	764,662	(Sch 2)
105.03	.49	Agency Staff	6110	0	0	0	0	0	(Sch 2)
105.04	.40-.99	Other - Nonlabor	6110	95,821	0	95,821	0	95,821	(Sch 4)
105.05		Skilled Nursing Care - Total	6110	$ 2,876,589	$ 0	$ 2,876,589	$ 0	$ 2,876,589	
110.00		Intermediate Care	6120	$ 0		$ 0	$ 0	$ 0	(Sch 2)
115.00		Mentally Disordered	6130	0		0	0	0	(Sch 2)
120.00		Developmentally Disabled	6140	0		0	0	0	(Sch 2)

SUMMARY OF REVISED PROGRAM EXPENSES

Provider Name: ALTA VISTA HEALTHCARE

Fiscal Period: JULY 1, 2007 THROUGH JUNE 30, 2008

Provider Number: ZZT18006I

Provider NPI: 1104834399

OSHPD Facility Number: 206331091

Line No.	Natural Class	ACCOUNT TITLE	Account Number	AS AUDITED	AUDIT REVISIONS (SCHEDULE 8A-1)	AUDIT REVISIONS SUBTOTAL	AUDIT REVISIONS (SCHEDULE 8A-2)	AS REVISED	
125.00		Subacute Care	6150	$ 0	$ 0	$ 0	$ 0	$ 0	
125.01	.01-.19	Salaries and Wages	6150	0	0	0	0	0	(Sch 2)
125.02	.20-.39	Fringe Benefits	6150	0	0	0	0	0	(Sch 2)
125.03	.49	Agency Staff	6150	0	0	0	0	0	(Sch 2)
125.04	.40-.99	Other - Nonlabor	6150	0	0	0	0	0	(Sch 4)
125.05		Subacute Care - Total	6150	$ 0	$ 0	$ 0	$ 0	$ 0	
126.00		Subacute Care - Pediatrics	6160	$ 0		$ 0	$ 0	$ 0	(Sch 2)
130.00		Hospice Inpatient Care	6180	0		0	0	0	(Sch 2)
135.00		Other Routine Services	6190	0		0	0	0	(Sch 2)
		Other Nonreimbursable							
136.00		Residential Care	9100	$ 0		$ 0	$ 0	$ 0	(Sch 2)
140.00		Beauty and Barber	8900	11,277		11,277	0	11,277	(Sch 2)
145.00		Other Nonreimbursable	9100	23,885		23,885	(23,885)	0	(Sch 2)
146.00		**Subtotal 105 - 145**		$ 2,911,751	$ 0	$ 2,911,751	$ (23,885)	$ 2,887,866	
155.00		Social Services	6600	$ 0	$ 0	$ 0	$ 0	$ 0	
155.01	.01-.19	Salaries and Wages	6600	34,049	0	34,049	0	34,049	(Sch 2)
155.02	.20-.39	Fringe Benefits	6600	13,872	0	13,872	0	13,872	(Sch 2)
155.03	.79	Agency Staff	6600	0	0	0	0	0	(Sch 2)
155.04	.40-.99	Other - Nonlabor	6600	0	0	0	0	0	(Sch 4)
155.05		Social Services - Total	6600	$ 47,921	$ 0	$ 47,921	$ 0	$ 47,921	
160.00		Activities	6700	$ 0	$ 0	$ 0	$ 0	$ 0	
160.01	.01-.19	Salaries and Wages	6700	62,141	0	62,141	0	62,141	(Sch 2)
160.02	.20-.39	Fringe Benefits	6700	20,803	0	20,803	0	20,803	(Sch 2)
160.03	.79	Agency Staff	6700	0	0	0	0	0	(Sch 2)
160.04	.40-.99	Other - Nonlabor	6700	6,683	0	6,683	0	6,683	(Sch 4)
160.05		Activities - Total	6700	$ 89,627	$ 0	$ 89,627	$ 0	$ 89,627	
165.00		Administration	6900	$ 0	$ 0	$ 0	$ 0	$ 0	
165.01	.01-.19	Salaries and Wages	6900	291,333	0	291,333	0	291,333	(Sch 6)
165.02	.20-.39	Fringe Benefits	6900	50,729	0	50,729	0	50,729	(Sch 6)
165.03	.01-.19	Medical Records - Salaries and Wages	6900	53,548	0	53,548	0	53,548	(Sch 3)
165.04	.20-.39	Medical Records - Fringe Benefits	6900	12,719	0	12,719	0	12,719	(Sch 3)
165.05	.79	Medical Records - Agency Staff	6900	0	0	0	0	0	(Sch 3)
165.06	.40-.99	Medical Records - Other - Nonlabor	6900	6,902	0	6,902	0	6,902	(Sch 4)
165.07		Facility License Fees	6900	20,793	0	20,793	0	20,793	(Sch 6)
165.08		Liability Insurance	6900	154,301	0	154,301	17,876	172,177	(Sch 6)
165.09		Caregiver Training	6900	0	0	0	0	0	(Sch 6)
165.10		Quality Assurance Fees	6900	281,942	0	281,942	0	281,942	(Sch 6)
165.11	.40-.99	Other - Nonlabor	6900	526,382	0	526,382	(16,873)	509,509	(Sch 6)
165.12		Administration - Total	6900	$ 1,398,649	$ 0	$ 1,398,649	$ 1,003	$ 1,399,652	
170.00		Inservice Education - Nursing	6800	$ 0	$ 0	$ 0	$ 0	$ 0	
170.01	.01-.19	Salaries and Wages	6800	50,287	0	50,287	0	50,287	(Sch 3)
170.02	.20-.39	Fringe Benefits	6800	14,904	0	14,904	0	14,904	(Sch 3)
170.03	.79	Agency Staff	6800	0	0	0	0	0	(Sch 3)
170.04	.40-.99	Other - Nonlabor	6800	1,911	0	1,911	0	1,911	(Sch 4)
170.05		Inservice Education - Nursing - Total	6800	$ 67,102	$ 0	$ 67,102	$ 0	$ 67,102	
171.00		**Subtotal 155 - 170.05**		$ 1,603,299	$ 0	$ 1,603,299	$ 1,003	$ 1,604,302	
175.00		**Total**		**$ 7,266,986**	**$ 0**	**$ 7,266,986**	**$ (22,882)**	**$ 7,244,104**	

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

Provider Name:	Provider Number:	Provider NPI:	OSHPD Facility Number:	Fiscal Period:
ALTA VISTA HEALTHCARE	ZZT18006I	1104834399	206331091	JULY 1, 2007 THROUGH JUNE 30, 2008

		TOTAL REV (Page 1)	REVISION 1	REVISION 2	REVISION 3	REVISION 4	REVISION	REVISION	REVISION	REVISION	REVISION
5.00	Plant Operations and Maintenance	0									
5.01	Plant Operations and Maintenance - Salaries and Wages	0									
5.02	Plant Operations and Maintenance - Fringe Benefits	0									
5.03	Plant Operations and Maintenance - Agency Staff	0									
5.04	Plant Operations and Maintenance - Other - Nonlabor	0									
10.00	Housekeeping	0									
10.01	Housekeeping - Salaries and Wages	0									
10.02	Housekeeping - Fringe Benefits	0									
10.03	Housekeeping - Agency Staff	0									
10.04	Housekeeping - Other - Nonlabor	0									
15.00	Depreciation: Bldgs and Improvements	0									
20.00	Depreciation: Leasehold Improvements	0									
25.00	Depreciation: Equipment	0									
30.00	Depreciation and Amortization - Other	0									
35.00	Leases and Rentals	0									
40.00	Property Taxes	0									
45.00	Property Insurance	0									
50.00	Interest-Property, Plant, and Equipment	0									
55.00	Interest-Other	0									
60.00	Laundry and Linen	0									
60.01	Laundry and Linen - Salaries and Wages	0									
60.02	Laundry and Linen - Fringe Benefits	0									
60.03	Laundry and Linen - Agency Staff	0									
60.04	Laundry and Linen - Other - Nonlabor	0									
65.00	Dietary	0									
65.01	Dietary - Salaries and Wages	0									
65.02	Dietary - Fringe Benefits	0									
65.03	Dietary - Agency Staff	0									
65.04	Dietary - Other - Nonlabor	0									
70.00	Provision for Bad Debts	0									
75.00	Patient Supplies	0									
75.01	Patient Supplies - Salaries and Wages	0									
75.02	Patient Supplies - Fringe Benefits	0									
75.03	Patient Supplies - Agency Staff	0									
75.04	Patient Supplies - Other - Nonlabor	0									
77.00	Specialized Support Surfaces	0									
80.00	Physical Therapy	0									
80.01	Physical Therapy - Salaries and Wages	0									
80.02	Physical Therapy - Fringe Benefits	0									
80.03	Physical Therapy - Agency Staff	0									
80.04	Physical Therapy - Other - Nonlabor	0									
81.00	Respiratory Therapy	0									
81.01	Respiratory Therapy - Salaries and Wages	0									
81.02	Respiratory Therapy - Fringe Benefits	0									
81.03	Respiratory Therapy - Agency Staff	0									
81.04	Respiratory Therapy - Other - Nonlabor	0									
82.00	Occupational Therapy	0									
82.01	Occupational Therapy - Salaries and Wages	0									
82.02	Occupational Therapy - Fringe Benefits	0									
82.03	Occupational Therapy - Agency Staff	0									
82.04	Occupational Therapy - Other - Nonlabor	0									
83.00	Speech Pathology	0									
83.01	Speech Pathology - Salaries and Wages	0									
83.02	Speech Pathology - Fringe Benefits	0									
83.03	Speech Pathology - Agency Staff	0									

Provider Name:	Provider Number:	Provider NPI:	OSHPD Facility Number:	Fiscal Period:
ALTA VISTA HEALTHCARE	ZZT18006I	1104834399	206331091	JULY 1, 2007 THROUGH JUNE 30, 2008

		TOTAL REV (Page 1)	REVISION 1	REVISION 2	REVISION 3	REVISION 4	REVISION	REVISION	REVISION	REVISION	REVISION
83.04	Speech Pathology - Other - Nonlabor	0									
85.00	Pharmacy	0									
85.01	Pharmacy - Salaries and Wages	0									
85.02	Pharmacy - Fringe Benefits	0									
85.03	Pharmacy - Agency Staff	0									
85.04	Pharmacy - Other - Nonlabor	0									
90.00	Laboratory	0									
90.01	Laboratory - Salaries and Wages	0									
90.02	Laboratory - Fringe Benefits	0									
90.03	Laboratory - Agency Staff	0									
90.04	Laboratory - Other - Nonlabor	0									
95.00	Home Health Services	0									
95.01	Home Health Services - Salaries and Wages	0									
95.02	Home Health Services - Fringe Benefits	0									
95.03	Home Health Services - Agency Staff	0									
95.04	Home Health Services - Other - Nonlabor	0									
100.00	Other Ancillary Services	0									
100.01	Other Ancillary Services - Salaries and Wages	0									
100.02	Other Ancillary Services - Fringe Benefits	0									
100.03	Other Ancillary Services - Agency Staff	0									
100.04	Other Ancillary Services - Other - Nonlabor	0									
100.06	Subacute Ancillary Services	0									
100.07	Subacute Ancillary Services - Salaries and Wages	0									
100.08	Subacute Ancillary Services - Fringe Benefits	0									
100.09	Subacute Ancillary Services - Agency Staff	0									
100.10	Subacute Ancillary Services - Other - Nonlabor	0									
100.12	Subacute Pediatrics Ancillary Services	0									
105.00	Skilled Nursing Care	0									
105.01	Skilled Nursing Care - Salaries and Wages	0									
105.02	Skilled Nursing Care - Fringe Benefits	0									
105.03	Skilled Nursing Care - Agency Staff	0									
105.04	Skilled Nursing Care - Other - Nonlabor	0									
110.00	Intermediate Care	0									
115.00	Mentally Disordered	0									
120.00	Developmentally Disabled	0									
125.00	Subacute Care	0									
125.01	Subacute Care - Salaries and Wages	0									
125.02	Subacute Care - Fringe Benefits	0									
125.03	Subacute Care - Agency Staff	0									
125.04	Subacute Care - Other - Nonlabor	0									
126.00	Subacute Care - Pediatrics	0									
130.00	Hospice Inpatient Care	0									
135.00	Other Routine Services	0									
136.00	Residential Care	0									
140.00	Beauty and Barber	0									
145.00	Other Nonreimbursable	(23,885)	(23,885)								
155.00	Social Services	0									
155.01	Social Services - Salaries and Wages	0									
155.02	Social Services - Fringe Benefits	0									
155.03	Social Services - Agency Staff	0									
155.04	Social Services - Other - Nonlabor	0									
160.00	Activities	0									
160.01	Activities - Salaries and Wages	0									
160.02	Activities - Fringe Benefits	0									
160.03	Activities - Agency Staff	0									

Provider Name:	Provider Number:	Provider NPI:	OSHPD Facility Number:	Fiscal Period:
ALTA VISTA HEALTHCARE	ZZT18006I	1104834399	206331091	JULY 1, 2007 THROUGH JUNE 30, 2008

		TOTAL REV (Page 1)	REVISION 1	REVISION 2	REVISION 3	REVISION 4	REVISION	REVISION	REVISION	REVISION	REVISION
160.04	Activities - Other - Nonlabor	0									
165.00	Administration	0									
165.01	Administration - Salaries and Wages	0									
165.02	Administration - Fringe Benefits	0									
165.03	Administration - Medical Records - Salaries and Wages	0									
165.04	Administration - Medical Records - Fringe Benefits	0									
165.05	Administration - Medical Records - Agency Staff	0									
165.06	Administration - Medical Records - Other - Nonlabor	0									
165.07	Administration - Facility License Fees	0									
165.08	Administration - Liability Insurance	17,876		13,058	4,818						
165.09	Administration - Caregiver Training	0									
165.10	Administration - Quality Assurance Fees	0									
165.11	Administration - Other - Nonlabor	(16,873)		(13,058)	(4,818)	1,003					
170.00	Inservice Education - Nursing	0									
170.01	Inservice Education - Nursing - Salaries and Wages	0									
170.02	Inservice Education - Nursing - Fringe Benefits	0									
170.03	Inservice Education - Nursing - Agency Staff	0									
170.04	Inservice Education - Nursing - Other - Nonlabor	0									
175.00	Total	($22,882)	(23,885)	0	0	1,003	0	0	0	0	0
		(To Sch 8)									

Provider Name	Fiscal Period	Provider Number	Revisions
ALTA VISTA HEALTHCARE	JULY 1, 2007 THROUGH JUNE 30, 2008	ZZT18006I	4

Report References									
	Cost Report			Audit Report					
Rev. No.	MC530 Page or Exhibit	Line	Col.	Sch	Line	Explanation of Revisions		As Audited	Increase (Decrease)	As Revised
1	Not Reported			8A-2	145.00	Other Nonreimbursable		$23,885	($23,885)	$0
						APPEAL FINDING - ISSUE 3				
2	10.1(4)	165	14	8A-2	165.08	Administration - Liability Insurance		$154,301	$13,058	$167,359 *
	10.1(4)	165	14	8A-2	165.11	Administration - Other - Nonlabor		526,382	(13,058)	513,324 *
3	10.1(4)	165	14	8A-2	165.08	Administration - Liability Insurance	*	$167,359	$4,818	$172,177
	10.1(4)	165	14	8A-2	165.11	Administration - Other - Nonlabor	*	513,324	(4,818)	508,506 *
						APPEAL FINDING - ISSUES 5 AND 6				
4	10.1(4)	165	14	8A-2	165.11	Administration - Other - Nonlabor	*	$508,506	$1,003	$509,509
						APPEAL FINDING - ISSUE 16				

*Balance carried forward from prior/to subsequent adjustments