

**REPORT  
ON THE  
RATE SETTING AUDIT**

**ARROYO VISTA NURSING CENTER  
SAN DIEGO, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1487640066**

**FISCAL PERIOD ENDED  
DECEMBER 31, 2011**

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

**Section Chief: Margaret A. Varho  
Audit Supervisor: Lan Nguyen  
Auditor: Leslie Griffin**



TOBY DOUGLAS  
DIRECTOR

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



EDMUND G. BROWN JR.  
GOVERNOR

Date: March 19, 2013

Joe McFadden, Director  
Analytical and Regulatory Reporting  
The Ensign Group, Inc.  
27101 Puerta Real, Suite 450  
Mission Viejo, CA 92691

ARROYO VISTA NURSING CENTER  
NATIONAL PROVIDER IDENTIFIER (NPI) 1487640066  
FISCAL PERIOD ENDED DECEMBER 31, 2011

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

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

This audit report includes the:

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

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

Joe McFadden  
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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—Santa Ana at (714) 558-4434.

*(Original signed by Margaret A. Varho)*

Margaret A. Varho, Chief  
Audits Section—Santa Ana  
Financial Audits Branch

Certified

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

Provider Name:  
ARROYO VISTA NURSING CENTER

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

Provider NPI:  
1487640066

OSHPD Facility No.:  
206370655

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
<b>SKILLED NURSING CARE</b>				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 1,675,163	\$ 95.60
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 456,972	\$ 26.08
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 425,141	\$ 24.26
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 276,981	\$ 15.81
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 14,395	\$ 0.82
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 10,040	\$ 0.57
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 87,844	\$ 5.01
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 185,587	\$ 10.59
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 770,234	\$ 43.96
11	Cost of Routine Service/Audited Total Costs	\$ 3,899,669.00	\$ 3,902,357	\$ 222.70
12	Total Patient Days (Adj )	17,523	17,523	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 222.55	\$ 222.70	
14	Overpayments (Adj )	\$ 0	\$ 0	
15	Medi-Cal Days (Adj 2)	11,442	11,400	
16	Medi-Cal Managed Care Days (Adj )		0	
<b>INTERMEDIATE CARE</b>				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
18	Total Patient Days (Adj )	0	0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj )	\$ 0	\$ 0	
<b>MENTALLY DISORDERED CARE</b>				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
22	Total Patient Days (Adj )	0	0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj )	\$ 0	\$ 0	
<b>DEVELOPMENTALLY DISABLED CARE</b>				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
26	Total Patient Days (Adj )	0	0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj )	\$ 0	\$ 0	
<b>SUBACUTE CARE</b>				
29	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
37	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
38	Cost of Administration (Subacute Care Sch.1, Ln. 34)	\$ N/A	\$ 0	\$ 0.00
39	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
40	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
41	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
42	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

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

**Provider Name:**  
ARROYO VISTA NURSING CENTER

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

**Provider NPI:**  
1487640066

**OSHPD Facility No.:**  
206370655

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

ALLOCATION OF GENERAL SERVICES  
DIRECT CARE LABOR

Provider Name:  
ARROYO VISTA NURSING CENTER

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

Provider NPI:  
1487640066

OSHPD Facility No.:  
206370655

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Svcs	Activities	Total
			155	160	
<b>GENERAL SERVICES</b>					
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 65,902	\$ 65,902		
160	Activities	62,115		\$ 62,115	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
<b>ANCILLARY SERVICES</b>					
075	Patient Supplies	0	0	0	0
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	210,390	0	0	210,390
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	245,995	0	0	245,995
083	Speech Pathology	44,613	0	0	44,613
085	Pharmacy	0	0	0	0
090	Laboratory	0	0	0	0
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	0	0	0	0
101	Subacute Care Ancillary Services	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
<b>ROUTINE SERVICES</b>					
105	Skilled Nursing Care	1,547,146	65,902	62,115	1,675,163 *
110	Intermediate Care	0	0	0	0 *
115	Mentally Disordered Care	0	0	0	0 *
120	Developmentally Disabled Care	0	0	0	0 *
125	Subacute Care	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0 *
128	Transitional Inpatient Care	0	0	0	0 *
130	Hospice Inpatient Care	0	0	0	0 *
135	Other Routine Services	0	0	0	0 *
<b>NONREIMBURSABLE</b>					
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	<b>TOTAL</b>	<b>\$ 2,176,161</b>	<b>\$ 65,902</b>	<b>\$ 62,115</b>	<b>\$ 2,176,161</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
INDIRECT CARE LABOR

Provider Name:  
ARROYO VISTA NURSING CENTER

Provider NPI:  
1487640066

OSHPD Facility Number:  
206370655

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Srvs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 61,489	\$ 61,489										
010	Housekeeping	70,422	63	\$ 70,485									
060	Laundry and Linen	48,826	3,192	3,662	\$ 55,680								
065	Dietary	182,090	7,233	8,300	0	\$ 197,623							
155	Social Services	N/A	216	248	0	0	\$ 463						
160	Activities	N/A	2,449	2,810	0	0	0	\$ 5,260					
165	Administration	N/A	3,845	4,412	0	0	0	0		\$ 8,257	\$ 8,257		
166	Medical Records	11,759	1,320	1,514	0	0	0	0		14,593		\$ 14,593	
170	Inservice Education - Nursing	94,195	482	553	0	0	0	0	\$ 95,231				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies		203	233	0	0	0	0	0	436	97	171	\$ 704
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		857	983	0	0	0	0	0	1,839	607	1,073	3,520
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		704	808	0	0	0	0	0	1,512	615	1,086	3,213
083	Speech Pathology		704	808	0	0	0	0	0	1,512	126	223	1,861
085	Pharmacy		317	364	0	0	0	0	0	681	294	520	1,496
090	Laboratory		0	0	0	0	0	0	0	0	48	84	132
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	30	53	83
101	Subacute Care Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care		39,542	45,374	55,680	197,623	463	5,260	95,231	439,172	6,432	11,368	456,972 *
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care		0	0	0	0	0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric		0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
<b>NONREIMBURSABLE</b>													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		362	415	0	0	0	0	0	777	8	14	799
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 468,781</b>	<b>\$ 61,489</b>	<b>\$ 70,485</b>	<b>\$ 55,680</b>	<b>\$ 197,623</b>	<b>\$ 463</b>	<b>\$ 5,260</b>	<b>\$ 95,231</b>	<b>\$ 445,931</b>	<b>\$ 8,257</b>	<b>\$ 14,593</b>	<b>\$ 468,781</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
OTHER - NONLABOR

Provider Name:  
ARROYO VISTA NURSING CENTER

Provider NPI:  
1487640066

OSHPD Facility Number:  
206370655

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 129,657	\$ 129,657										
010	Housekeeping	22,750	134	\$ 22,884									
060	Laundry and Linen	18,621	6,730	1,189	\$ 26,540								
065	Dietary	155,781	15,252	2,695	0	\$ 173,728							
155	Social Services	1,116	455	80	0	0	\$ 1,651						
160	Activities	5,975	5,164	912	0	0	0	\$ 12,052					
165	Administration	N/A	8,108	1,432	0	0	0	0		\$ 9,540	\$ 9,540		
166	Medical Records	2,488	2,783	492	0	0	0	0		5,763		\$ 5,763	
170	Inservice Education - Nursing	402	1,017	180	0	0	0	0	\$ 1,598				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies	40,131	428	76	0	0	0	0	0	40,635	112	68	\$ 40,814
077	Specialized Support Surfaces	45	0	0	0	0	0	0	0	45	0	0	45
080	Physical Therapy	45,419	1,806	319	0	0	0	0	0	47,544	701	424	48,669
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	14,527	1,485	262	0	0	0	0	0	16,274	710	429	17,413
083	Speech Pathology	3,356	1,485	262	0	0	0	0	0	5,103	146	88	5,337
085	Pharmacy	125,012	669	118	0	0	0	0	0	125,799	340	205	126,345
090	Laboratory	20,800	0	0	0	0	0	0	0	20,800	55	33	20,889
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	13,043	0	0	0	0	0	0	0	13,043	35	21	13,099
101	Subacute Care Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care	99,542	83,379	14,731	26,540	173,728	1,651	12,052	1,598	413,221	7,432	4,489	425,141
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0
125	Subacute Care	0	0	0	0	0	0	0	0	0	0	0	0
126	Subacute Care - Pediatric	0	0	0	0	0	0	0	0	0	0	0	0
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0
<b>NONREIMBURSABLE</b>													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	0	763	135	0	0	0	0	0	897	9	6	912
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 698,665</b>	<b>\$ 129,657</b>	<b>\$ 22,884</b>	<b>\$ 26,540</b>	<b>\$ 173,728</b>	<b>\$ 1,651</b>	<b>\$ 12,052</b>	<b>\$ 1,598</b>	<b>\$ 683,362</b>	<b>\$ 9,540</b>	<b>\$ 5,763</b>	<b>\$ 698,665</b>

\* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
ARROYO VISTA NURSING CENTER

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

Provider NPI:  
1487640066

OSHPD Facility Number:  
206370655

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
<b>GENERAL SERVICES</b>										
	Capital Related (excluding lines 40 & 45)	\$ 297,771	95%							
	Property Tax (line 40)	15,475	5%	\$ 313,246						
005	Plant Operations and Maintenance			23,583	\$ 23,583					
010	Housekeeping			299	24	\$ 323				
060	Laundry and Linen			15,035	1,224	17	\$ 16,275			
065	Dietary			34,074	2,774	38	0	\$ 36,887		
155	Social Services			1,016	83	1	0	0	\$ 1,100	
160	Activities			11,537	939	13	0	0	0	\$ 12,490
165	Administration			18,113	1,475	20	0	0	0	0
166	Medical Records			6,217	506	7	0	0	0	0
170	Inservice Education - Nursing			2,272	185	3	0	0	0	0
<b>ANCILLARY SERVICES</b>										
075	Patient Supplies			956	78	1	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			4,035	329	5	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			3,318	270	4	0	0	0	0
083	Speech Pathology			3,318	270	4	0	0	0	0
085	Pharmacy			1,494	122	2	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care			186,274	15,166	208	16,275	36,887	1,100	12,490
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
<b>NONREIMBURSABLE</b>										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			1,704	139	2	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 313,246</b>	<b>100%</b>	<b>\$ 313,246</b>	<b>\$ 23,583</b>	<b>\$ 323</b>	<b>\$ 16,275</b>	<b>\$ 36,887</b>	<b>\$ 1,100</b>	<b>\$ 12,490</b>

\* (To Schedule 1)

## ALLOCATION OF CAPITAL COSTS

Provider Name:  
ARROYO VISTA NURSING CENTER

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

Provider NPI:  
1487640066

OSHPD Facility Number:  
206370655

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 95% Of Total	Property Tax 5% Of Total
	<b>GENERAL SERVICES</b>									
	Capital Related (excluding lines 40 & 45)	\$ 297,771	95%							
	Property Tax (line 40)	15,475	5%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 19,608	\$ 19,608				
166	Medical Records				6,730		\$ 6,730			
170	Inservice Education - Nursing			\$ 2,459						
	<b>ANCILLARY SERVICES</b>									
075	Patient Supplies			0	1,035	230	79	\$ 1,344	\$ 1,278	\$ 66
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	4,368	1,442	495	6,305	5,993	311
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	3,592	1,459	501	5,552	5,278	274
083	Speech Pathology			0	3,592	299	103	3,994	3,796	197
085	Pharmacy			0	1,618	699	240	2,557	2,431	126
090	Laboratory			0	0	114	39	153	145	8
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	71	24	96	91	5
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
	<b>ROUTINE SERVICES</b>									
105	Skilled Nursing Care			2,459	270,859	15,275	5,243	291,376	276,981	14,395
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
	<b>NONREIMBURSABLE</b>									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	1,844	19	7	1,870	1,778	92
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 313,246	100%	\$ 2,459	\$ 286,908	\$ 19,608	\$ 6,730	\$ 313,246	\$ 297,771	\$ 15,475

\* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:  
ARROYO VISTA NURSING CENTER

Provider NPI:  
1487640066

OSHPD Facility Number:  
206370655

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Accum Costs (From Sch 2)	Accum Costs (From Sch 3)	Accum Costs (From Sch 4)	Accum Costs (From Sch 5)	Total Accum Costs	Allocated Admin. Costs	Admin. 73% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 8% of Total	Quality Assur. Fees 18% of Total	Caregiver Training 0% of Total
<b>GENERAL SERVICES</b>														
045	Property Insurance	\$ 2,559												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	986,201												
	Total Costs Allocable as Administration	988,760	73%											
167	CDPH Licensing Fees	12,888	1%											
168	Professional Liability Insurance	112,766	8%											
169	Quality Assurance Fees	238,240	18%											
174	Caregiver Training	0	0%											
	Total	1,352,654	100%						\$ 1,352,654					
<b>ANCILLARY SERVICES</b>														
075	Patient Supplies			\$ -	\$ 436	\$ 40,635	\$ 1,035	\$ 42,106	15,855	\$ 11,589	\$ 151	\$ 1,322	\$ 2,792	\$ -
077	Specialized Support Surfaces			0	0	45	0	45	17	12	0	1	3	0
080	Physical Therapy			210,390	1,839	47,544	4,368	264,142	99,459	72,702	948	8,292	17,517	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			245,995	1,512	16,274	3,592	267,374	100,676	73,592	959	8,393	17,732	0
083	Speech Pathology			44,613	1,512	5,103	3,592	54,821	20,642	15,089	197	1,721	3,636	0
085	Pharmacy			0	681	125,799	1,618	128,098	48,234	35,258	460	4,021	8,495	0
090	Laboratory			0	0	20,800	0	20,800	7,832	5,725	75	653	1,379	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	13,043	0	13,043	4,911	3,590	47	409	865	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
<b>ROUTINE SERVICES</b>														
105	Skilled Nursing Care			1,675,163	439,172	413,221	270,859	2,798,415	1,053,704	770,234	10,040	87,844	185,587	0*
110	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0*
115	Mentally Disordered Care			0	0	0	0	0	0	0	0	0	0	0*
120	Developmentally Disabled Care			0	0	0	0	0	0	0	0	0	0	0*
125	Subacute Care			0	0	0	0	0	0	0	0	0	0	0*
126	Subacute Care - Pediatric			0	0	0	0	0	0	0	0	0	0	0*
128	Transitional Inpatient Care			0	0	0	0	0	0	0	0	0	0	0*
130	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0*
135	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0*
<b>NONREIMBURSABLE</b>														
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	777	897	1,844	3,518	1,325	968	13	110	233	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	<b>SUBTOTAL</b>	\$ 1,352,654		\$ 2,176,161	\$ 445,931	\$ 683,362	\$ 286,908	\$ 3,592,361	\$ 1,352,654					
	Total Administrative Costs							\$ 1,352,654		\$ 988,760	\$ 12,888	\$ 112,766	\$ 238,240	\$ -
	Unit Cost Multiplier							0.37653616						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 22,850	\$ 15,303	\$ 26,338	\$ 64,492							
	<b>TOTAL FACILITY COSTS</b>							\$ 5,009,507						

\* (To Schedule 1)

## STATISTICS FOR COST ALLOCATION

Provider Name:  
ARROYO VISTA NURSING CENTER

Provider NPI:  
1487640066

OSHPD Facility Number:  
206370655

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj )	Plant Ops (SQ FT) 5 (Adj )	Hskpng (SQ FT) 10 (Adj )	Laundry (LBS) 60 (Adj )	Dietary (MEALS) 65 (Adj )	Soc Srvs (DIRECT EXP) 155 (Adj )	Activities (DIRECT EXP) 160 (Adj )	Inserv. Ed (DIRECT EXP) 170 (Adj )	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	<b>GENERAL SERVICES</b>										
005	Plant Operations and Maintenance	789									
010	Housekeeping	10	10								
060	Laundry and Linen	503	503	503							
065	Dietary	1,140	1,140	1,140							
155	Social Services	34	34	34							
160	Activities	386	386	386							
165	Administration	606	606	606							
166	Medical Records	208	208	208							
170	Inservice Education - Nursing	76	76	76							
	<b>ANCILLARY SERVICES</b>										
075	Patient Supplies	32	32	32						42,106	42,106
077	Specialized Support Surfaces									45	45
080	Physical Therapy	135	135	135						264,142	264,142
081	Respiratory Therapy									0	0
082	Occupational Therapy	111	111	111						267,374	267,374
083	Speech Pathology	111	111	111						54,821	54,821
085	Pharmacy	50	50	50						128,098	128,098
090	Laboratory									20,800	20,800
095	Home Health Services									0	0
100	Other Ancillary Services									13,043	13,043
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care	6,232	6,232	6,232	175,230	52,569	1,646,688	1,646,688	1,646,688	2,798,415	2,798,415
110	Intermediate Care						0	0	0	0	0
115	Mentally Disordered Care						0	0	0	0	0
120	Developmentally Disabled Care						0	0	0	0	0
125	Subacute Care						0	0	0	0	0
126	Subacute Care - Pediatric						0	0	0	0	0
128	Transitional Inpatient Care						0	0	0	0	0
130	Hospice Inpatient Care						0	0	0	0	0
135	Other Routine Services						0	0	0	0	0
	<b>NONREIMBURSABLE</b>										
139	Residential Care									0	0
140	Beauty and Barber	57	57	57						3,518	3,518
145	Other Nonreimbursable									0	0
	<b>TOTAL STATISTICS</b>	10,480	9,691	9,681	175,230	52,569	1,646,688	1,646,688	1,646,688	3,592,361	3,592,361
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 65,902 0.040020939	\$ 62,115 0.037721171			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 61,489 6.34495924	\$ 70,485 7.28080256	\$ 55,680 0.31775243	\$ 197,623 3.75931383	\$ 463 0.00028134	\$ 5,260 0.00319401	\$ 95,231 0.05783157	\$ 8,257 0.00229855	\$ 14,593 0.00406227
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 129,657 13.37911464	\$ 22,884 2.36378382	\$ 26,540 0.15145625	\$ 173,728 3.30475954	\$ 1,651 0.00100278	\$ 12,052 0.00731879	\$ 1,598 0.00097071	\$ 9,540 0.00265569	\$ 5,763 0.00160410
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 313,246 29.88988550	\$ 23,583 2.43350734	\$ 323 0.03338849	\$ 16,275 0.09288056	\$ 36,887 0.70168218	\$ 1,100 0.00066809	\$ 12,490 0.00758475	\$ 2,459 0.00149337	\$ 19,608 0.00545831	\$ 6,730 0.00187348

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
ARROYO VISTA NURSING CENTER

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

Provider NPI:  
1487640066

OSHPD Facility Number:  
206370655

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	\$ 48,954	\$ 0	\$ 48,954	(Sch 3)
005	.20-.39	Fringe Benefits	6200	12,535	0	12,535	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	129,657	0	129,657	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 191,146	\$ 0	\$ 191,146	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 56,734	\$ 0	\$ 56,734	(Sch 3)
010	.20-.39	Fringe Benefits	6300	13,688	0	13,688	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	22,750	0	22,750	(Sch 4)
010		Housekeeping - Total	6300	\$ 93,172	\$ 0	\$ 93,172	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 16,107	\$ 0	\$ 16,107	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	59,276	0	59,276	(Sch 5)
025		Depreciation: Equipment	7140	51,431	0	51,431	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	170,957	0	170,957	(Sch 5)
040		Property Taxes	7300	15,475	0	15,475	(Sch 5)
045		Property Insurance	7400	2,559	0	2,559	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	\$	\$ 0	\$ 0	(Sch 6)
057		<b>Subtotal 005 - 055</b>		\$ 600,123	\$ 0	\$ 600,123	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 39,093	\$ 0	\$ 39,093	(Sch 3)
060	.20-.39	Fringe Benefits	6400	9,733	0	9,733	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	18,621	0	18,621	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 67,447	\$ 0	\$ 67,447	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 145,768	\$ 0	\$ 145,768	(Sch 3)
065	.20-.39	Fringe Benefits	6500	36,322	0	36,322	(Sch 3)
065	.79	Agency Staff	6500	17,970	(17,970)	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	137,811	17,970	155,781	(Sch 4)
065		Dietary - Total	6500	\$ 337,871	\$ 0	\$ 337,871	
070		Provision for Bad Debts	7700	\$	0	\$ 0	
		<b>Ancillary Services</b>					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100		0	0	(Sch 2)
075	.79	Agency Staff	8100		0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	40,131	0	40,131	(Sch 4)
075		Patient Supplies - Total	8100	\$ 40,131	\$ 0	\$ 40,131	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	\$	\$ 0	\$ 0	N/A
077	.20-.39	Fringe Benefits	8150		0	0	N/A
077	.79	Agency Staff	8150		0	0	N/A
077	.40-.99	Other - Nonlabor	8150	45	0	45	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 45	\$ 0	\$ 45	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
ARROYO VISTA NURSING CENTER

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

Provider NPI:  
1487640066

OSHPD Facility Number:  
206370655

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	\$ 172,258	\$ 0	\$ 172,258	(Sch 2)
080	.20-.39	Fringe Benefits	8200	38,132	0	38,132	(Sch 2)
080	.79	Agency Staff	8200		0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	45,419	0	45,419	(Sch 4)
080		Physical Therapy - Total	8200	\$ 255,809	\$ 0	\$ 255,809	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$	\$ 0	\$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220		0	0	(Sch 2)
081	.79	Agency Staff	8220		0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220		0	0	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$ 197,540	\$ 0	\$ 197,540	(Sch 2)
082	.20-.39	Fringe Benefits	8250	48,455	0	48,455	(Sch 2)
082	.79	Agency Staff	8250		0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	14,527	0	14,527	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 260,522	\$ 0	\$ 260,522	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$ 36,121	\$ 0	\$ 36,121	(Sch 2)
083	.20-.39	Fringe Benefits	8280	8,492	0	8,492	(Sch 2)
083	.79	Agency Staff	8280		0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	3,356	0	3,356	(Sch 4)
083		Speech Pathology - Total	8280	\$ 47,969	\$ 0	\$ 47,969	
085		Pharmacy					
085	.01-.19	Salaries and Wages	8300	\$	\$ 0	\$ 0	(Sch 2)
085	.20-.39	Fringe Benefits	8300		0	0	(Sch 2)
085	.79	Agency Staff	8300		0	0	(Sch 2)
085	.40-.99	Other - Nonlabor	8300	125,012	0	125,012	(Sch 4)
085		Pharmacy - Total	8300	\$ 125,012	\$ 0	\$ 125,012	
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	\$	\$ 0	\$ 0	(Sch 2)
090	.20-.39	Fringe Benefits	8400		0	0	(Sch 2)
090	.79	Agency Staff	8400		0	0	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	20,800	0	20,800	(Sch 4)
090		Laboratory - Total	8400	\$ 20,800	\$ 0	\$ 20,800	
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	\$	\$ 0	\$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800		0	0	(Sch 2)
095	.79	Agency Staff	8800		0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800		0	0	(Sch 4)
095		Home Health Services - Total	8800	\$ 0	\$ 0	\$ 0	
100		Other Ancillary Services					
100	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0	(Sch 2)
100	.20-.39	Fringe Benefits	8900		0	0	(Sch 2)
100	.79	Agency Staff	8900		0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	13,043	0	13,043	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 13,043	\$ 0	\$ 13,043	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
ARROYO VISTA NURSING CENTER

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

Provider NPI:  
1487640066

OSHPD Facility Number:  
206370655

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		\$ 763,331	\$ 0	\$ 763,331	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,255,141	\$ 0	\$ 1,255,141	(Sch 2)
105	.20-.39	Fringe Benefits	6110	292,005	0	292,005	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	99,542	0	99,542	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 1,646,688	\$ 0	\$ 1,646,688	
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:**  
ARROYO VISTA NURSING CENTER

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

**Provider NPI:**  
1487640066

**OSHPD Facility Number:**  
206370655

<b>Line No.</b>	<b>Natural Class</b>	<b>ACCOUNT TITLE</b>	<b>ACCOUNT NUMBER</b>	<b>AS REPORTED</b>	<b>AUDIT ADJUSTMENTS 8A-1</b>	<b>AS AUDITED</b>

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
ARROYO VISTA NURSING CENTER

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

Provider NPI:  
1487640066

OSHPD Facility Number:  
206370655

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED
128		Transitional Inpatient Care				
128	.01-.19	Salaries and Wages	6170	\$	\$ 0	\$ 0
128	.20-.39	Fringe Benefits	6170		0	0
128	.49	Agency Staff	6170		0	0
128	.40-.99	Other - Nonlabor	6170		0	0
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0 (Sch 2)
130		Hospice Inpatient Care				
130	.01-.19	Salaries and Wages	6180	\$	\$ 0	\$ 0
130	.20-.39	Fringe Benefits	6180		0	0
130	.49	Agency Staff	6180		0	0
130	.40-.99	Other - Nonlabor	6180		0	0
130		Hospice Inpatient Care - Total	6180	\$ 0	\$ 0	\$ 0 (Sch 2)
135		Other Routine Services				
135	.01-.19	Salaries and Wages	6190	\$	\$ 0	\$ 0
135	.20-.39	Fringe Benefits	6190		0	0
135	.49	Agency Staff	6190		0	0
135	.40-.99	Other - Nonlabor	6190		0	0
135		Other Routine Services - Total	6190	\$ 0	\$ 0	\$ 0 (Sch 2)
		<b>Other Nonreimbursable</b>				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0 (Sch 2)
139	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
139	.49	Agency Staff	9100		0	0 (Sch 2)
139	.40-.99	Other - Nonlabor	9100		0	0 (Sch 4)
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0 (Sch 2)
140	.20-.39	Fringe Benefits	8900		0	0 (Sch 2)
140	.49	Agency Staff	8900		0	0 (Sch 2)
140	.40-.99	Other - Nonlabor	8900		0	0 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 0	\$ 0	\$ 0
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0 (Sch 2)
145	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
145	.49	Agency Staff	9100		0	0 (Sch 2)
145	.40-.99	Other - Nonlabor	9100		0	0 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		<b>Subtotal 105 - 145</b>		\$ 1,646,688	\$ 0	\$ 1,646,688
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 53,903	\$ 0	\$ 53,903 (Sch 2)
155	.20-.39	Fringe Benefits	6600	11,999	0	11,999 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	1,116	0	1,116 (Sch 4)
155		Social Services - Total	6600	\$ 67,018	\$ 0	\$ 67,018

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
ARROYO VISTA NURSING CENTER

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

Provider NPI:  
1487640066

OSHPD Facility Number:  
206370655

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	\$ 50,482	\$ 0	\$ 50,482	(Sch 2)
160	.20-.39	Fringe Benefits	6700	11,633	0	11,633	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	5,975	0	5,975	(Sch 4)
160		Activities - Total	6700	\$ 68,090	\$ 0	\$ 68,090	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 364,262	\$ 0	\$ 364,262	(Sch 6)
165	.20-.39	Fringe Benefits	6900	63,118	0	63,118	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	558,821	0	558,821	(Sch 6)
165		Administration - Total	6900	\$ 986,201	\$ 0	\$ 986,201	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 11,117	\$ 0	\$ 11,117	(Sch 3)
166	.20-.39	Fringe Benefits	6900	642	0	642	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	2,488	0	2,488	(Sch 4)
166		Medical Records - Total	6900	\$ 14,247	\$ 0	\$ 14,247	
167		CDPH Licensing Fees	6900	\$ 12,888	\$ 0	\$ 12,888	(Sch 6)
168		Professional Liability Insurance	6900	\$ 112,766	\$ 0	\$ 112,766	(Sch 6)
169		Quality Assurance Fees	6900	\$ 238,240	\$ 0	\$ 238,240	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 77,139	\$ 0	\$ 77,139	(Sch 3)
170	.20-.39	Fringe Benefits	6800	17,056	0	17,056	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	402	0	402	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 94,597	\$ 0	\$ 94,597	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900		0	0	(Sch 6)
174	.49	Agency Staff	6900		0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900		0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		<b>Subtotal 155 - 174</b>		\$ 1,594,047	\$ 0	\$ 1,594,047	
200		<b>Total</b>		\$ 5,009,507	\$ 0	\$ 5,009,507	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 0	
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\* For informational purposes only, this amount is included in various cost centers above.









Provider Name							Fiscal Period		Provider NPI		Adjustments
ARROYO VISTA NURSING CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1487640066		2
Report References							Explanation of Audit Adjustments				
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	As Reported	Increase (Decrease)	As Adjusted		
<b><u>RECLASSIFICATION OF REPORTED COSTS</u></b>											
1	10.5	065	3	8A-1	065	3	Dietary - Agency Staff	\$17,970	(\$17,970)	\$0	
	10.5	065	4	8A-1	065	4	Dietary - Other - Nonlabo	137,811	17,970	155,781	
							To reclassify dietitian consultant expense to the appropriate cost center.				
							42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304				
							CCR, Title 22, Sections 52000(i) and 52502(c)(1)				

Provider Name							Fiscal Period		Provider NPI		Adjustments
ARROYO VISTA NURSING CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1487640066		2
Report References							Explanation of Audit Adjustments				
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	As Reported	Increase (Decrease)	As Adjusted		
<b><u>ADJUSTMENT TO REPORTED PATIENT DAYS</u></b>											
2	4.1	5	2	1	15	N/A	Medi-Cal Days	11,442	(42)	11,400	
							To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: January 1, 2011 through December 31, 2011 Payment Period: January 1, 2011 through September 30, 2012 Report Date: October 19, 2012 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408 CCR, Title 22, Section 51541				