

**REPORT
ON THE
RATE SETTING AUDIT**

**ALTA VISTA HEALTHCARE AND WELLNESS CENTRE
RIVERSIDE, CALIFORNIA
NATIONAL PROVIDER IDENTIFIERS: 1659504991 AND
1104834399**

**FISCAL PERIOD ENDED
MAY 31, 2011**

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

**Section Chief: Margaret A. Varho
Audit Supervisor: Stan Van Arsdale
Auditor: Claudia Arrieta**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

Date: June 11, 2013

Chris Romney, Administrator
Alta Vista Healthcare and Wellness Centre
9020 Garfield Avenue
Riverside, CA 92503

ALTA VISTA HEALTHCARE AND WELLNESS CENTRE
NATIONAL PROVIDER IDENTIFIER (NPI) 1104834399
FISCAL PERIOD ENDED MAY 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.

Chris Romney
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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 Varho)

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

Certified

cc: Cathy Storr
Axiom Healthcare Group
572 W. 37th Street
San Pedro, CA 90731

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:

ALTA VISTA HEALTHCARE AND WELLNESS CENTRE

Fiscal Period:

JUNE 1, 2010 THROUGH MAY 31, 2011

Provider NPI:

1104834399

OSHPD Facility No.:

206331091

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	\$ 3,205,778	\$ 93.21
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 830,783	\$ 24.15
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 790,223	\$ 22.98
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 682,443	\$ 19.84
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 41,725	\$ 1.21
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 17,670	\$ 0.51
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 68,901	\$ 2.00
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 328,879	\$ 9.56
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 903,309	\$ 26.26
11	Cost of Routine Service/Audited Total Costs	\$ 7,106,949	\$ 6,869,712	\$ 199.74
12	Total Patient Days (Adj)	34,394	34,394	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 206.63	\$ 199.74	
14	Overpayments (Adj)	\$ 0	\$ 0	
15	Medi-Cal Days (Adj 3)	18,796	18,815	
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	

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
ALTA VISTA HEALTHCARE AND WELLNESS CENTRE

Fiscal Period:
JUNE 1, 2010 THROUGH MAY 31, 2011

Provider NPI:
1104834399

OSHPD Facility No.:
206331091

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

**ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR**

Provider Name:
ALTA VISTA HEALTHCARE AND WELLNESS CENTRE

Fiscal Period:
JUNE 1, 2010 THROUGH MAY 31, 2011

Provider NPI:
1104834399

OSHPD Facility No.:
206331091

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs	Activities	Total
			155	160	
	GENERAL SERVICES				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 89,132	\$ 89,132		
160	Activities	93,229		\$ 93,229	
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	480,105	0	0	480,105
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	432,826	0	0	432,826
083	Speech Pathology	121,300	0	0	121,300
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	3,023,417	89,132	93,229	3,205,778 *
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	\$ 4,240,009	\$ 89,132	\$ 93,229	\$ 4,240,009

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
ALTA VISTA HEALTHCARE AND WELLNESS CENTRE

Provider NPI:
1104834399

OSHPD Facility Number:
206331091

Fiscal Period:
JUNE 1, 2010 THROUGH MAY 31, 2011

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 61,938	\$ 61,938										
010	Housekeeping	228,816	258	\$ 229,074									
060	Laundry and Linen	88,763	2,050	7,613	\$ 98,426								
065	Dietary	334,974	7,420	27,559	0	\$ 369,953							
155	Social Services	N/A	853	3,167	0	\$ 4,020							
160	Activities	N/A	3,116	11,572	0	0	\$ 14,687						
165	Administration	N/A	2,505	9,303	0	0	0		\$ 11,808	\$ 11,808			
166	Medical Records	85,938	1,205	4,476	0	0	0		91,620		\$ 91,620		
170	Inservice Education - Nursing	73,287	1,546	5,740	0	0	0	\$ 80,573					
ANCILLARY SERVICES													
075	Patient Supplies		1,004	3,730	0	0	0	0	0	4,735	99	772	\$ 5,606
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	10	77	87
080	Physical Therapy		701	2,604	0	0	0	0	0	3,305	829	6,431	10,565
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		701	2,604	0	0	0	0	0	3,305	732	5,682	9,719
083	Speech Pathology		701	2,604	0	0	0	0	0	3,305	223	1,734	5,262
085	Pharmacy		0	0	0	0	0	0	0	0	902	6,997	7,899
090	Laboratory		0	0	0	0	0	0	0	0	37	287	324
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	103	797	899
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		39,386	146,276	98,426	369,953	4,020	14,687	80,573	753,320	8,844	68,619	830,783 *
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		492	1,827	0	0	0	0	0	2,319	29	225	2,573
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 873,716	\$ 61,938	\$ 229,074	\$ 98,426	\$ 369,953	\$ 4,020	\$ 14,687	\$ 80,573	\$ 770,288	\$ 11,808	\$ 91,620	\$ 873,716

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
ALTA VISTA HEALTHCARE AND WELLNESS CENTRE

Provider NPI:
1104834399

OSHPD Facility Number:
206331091

Fiscal Period:
JUNE 1, 2010 THROUGH MAY 31, 2011

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 272,741	\$ 272,741										
010	Housekeeping	16,708	1,137	\$ 17,845									
060	Laundry and Linen	21,313	9,026	593	\$ 30,932								
065	Dietary	271,729	32,675	2,147	0	\$ 306,551							
155	Social Services	6,000	3,755	247	0	0	\$ 10,002						
160	Activities	8,878	13,720	901	0	0	0	\$ 23,500					
165	Administration	N/A	11,030	725	0	0	0	0		\$ 11,755	\$ 11,755		
166	Medical Records	15,112	5,308	349	0	0	0	0		20,768		\$ 20,768	
170	Inservice Education - Nursing	0	6,806	447	0	0	0	0	\$ 7,253				
ANCILLARY SERVICES													
075	Patient Supplies	38,700	4,423	291	0	0	0	0	0	43,414	99	175	\$ 43,687
077	Specialized Support Surfaces	6,051	0	0	0	0	0	0	0	6,051	10	17	6,078
080	Physical Therapy	11,825	3,087	203	0	0	0	0	0	15,115	825	1,458	17,398
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	0	3,087	203	0	0	0	0	0	3,290	729	1,288	5,307
083	Speech Pathology	0	3,087	203	0	0	0	0	0	3,290	222	393	3,905
085	Pharmacy	552,063	0	0	0	0	0	0	0	552,063	898	1,586	554,547
090	Laboratory	22,628	0	0	0	0	0	0	0	22,628	37	65	22,730
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	62,856	0	0	0	0	0	0	0	62,856	102	181	63,139
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	202,799	173,433	11,395	30,932	306,551	10,002	23,500	7,253	765,865	8,804	15,554	790,223 *
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	6,899	2,166	142	0	0	0	0	0	9,208	29	51	9,288
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,516,302	\$ 272,741	\$ 17,845	\$ 30,932	\$ 306,551	\$ 10,002	\$ 23,500	\$ 7,253	\$ 1,483,779	\$ 11,755	\$ 20,768	\$ 1,516,302

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
ALTA VISTA HEALTHCARE AND WELLNESS CENTRE

Fiscal Period:
JUNE 1, 2010 THROUGH MAY 31, 2011

Provider NPI:
1104834399

OSHPD Facility Number:
206331091

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital	Plant Ops	Hskpng	Laundry	Dietary	Soc Srvs	Activities
				Various	5	10	60	65	155	160
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 736,549	94%							
	Property Tax (line 40)	45,033	6%	\$ 781,582						
005	Plant Operations and Maintenance			9,202	\$ 9,202					
010	Housekeeping			3,221	38	\$ 3,259				
060	Laundry and Linen			25,562	305	108	\$ 25,975			
065	Dietary			92,534	1,102	392	0	\$ 94,029		
155	Social Services			10,634	127	45	0	0	\$ 10,806	
160	Activities			38,854	463	165	0	0	0	\$ 39,482
165	Administration			31,237	372	132	0	0	0	0
166	Medical Records			15,030	179	64	0	0	0	0
170	Inservice Education - Nursing			19,274	230	82	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			12,525	149	53	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			8,742	104	37	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			8,742	104	37	0	0	0	0
083	Speech Pathology			8,742	104	37	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			491,147	5,852	2,081	25,975	94,029	10,806	39,482
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			6,135	73	26	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 781,582	100%	\$ 781,582	\$ 9,202	\$ 3,259	\$ 25,975	\$ 94,029	\$ 10,806	\$ 39,482

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
ALTA VISTA HEALTHCARE AND WELLNESS CENTRE

Fiscal Period:
JUNE 1, 2010 THROUGH MAY 31, 2011

Provider NPI:
1104834399

OSHPD Facility Number:
206331091

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 94% Of Total	Property Tax 6% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 736,549	94%							
	Property Tax (line 40)	45,033	6%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 31,741	\$ 31,741				
166	Medical Records				15,273		\$ 15,273			
170	Inservice Education - Nursing			\$ 19,585						
	ANCILLARY SERVICES									
075	Patient Supplies			0	12,728	267	129	\$ 13,124	\$ 12,367	\$ 756
077	Specialized Support Surfaces			0	0	27	13	39	37	2
080	Physical Therapy			0	8,883	2,228	1,072	12,184	11,482	702
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	8,883	1,969	947	11,799	11,119	680
083	Speech Pathology			0	8,883	601	289	9,773	9,210	563
085	Pharmacy			0	0	2,424	1,166	3,591	3,384	207
090	Laboratory			0	0	99	48	147	139	8
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	276	133	409	385	24
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			19,585	688,956	23,773	11,439	724,167	682,443	41,725 *
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	6,234	78	38	6,349	5,984	366
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 781,582	100%	\$ 19,585	\$ 734,568	\$ 31,741	\$ 15,273	\$ 781,582	\$ 736,549	\$ 45,033

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
ALTA VISTA HEALTHCARE AND WELLNESS CENTRE

Provider NPI:
1104834399

OSHPD Facility Number:
206331091

Fiscal Period:
JUNE 1, 2010 THROUGH MAY 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. 68% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 5% of Total	Quality Assur. Fees 25% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 7,561												
055	Interest - Other	49,108												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,149,426												
	Total Costs Allocable as Administration	1,206,095	68%											
167	CDPH Licensing Fees	23,593	1%											
168	Professional Liability Insurance	91,997	5%											
169	Quality Assurance Fees	439,118	25%											
174	Caregiver Training	0	0%											
	Total	1,760,803	100%						\$ 1,760,803					
ANCILLARY SERVICES														
075	Patient Supplies			\$ -	\$ 4,735	\$ 43,414	\$ 12,728	\$ 60,876	14,829	\$ 10,157	\$ 199	\$ 775	\$ 3,698	\$ -
077	Specialized Support Surfaces			0	0	6,051	0	6,051	1,474	1,010	20	77	368	0
080	Physical Therapy			480,105	3,305	15,115	8,883	507,408	123,598	84,661	1,656	6,458	30,823	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			432,826	3,305	3,290	8,883	448,304	109,201	74,799	1,463	5,705	27,233	0
083	Speech Pathology			121,300	3,305	3,290	8,883	136,778	33,317	22,821	446	1,741	8,309	0
085	Pharmacy			0	0	552,063	0	552,063	134,475	92,111	1,802	7,026	33,536	0
090	Laboratory			0	0	22,628	0	22,628	5,512	3,775	74	288	1,375	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	62,856	0	62,856	15,311	10,487	205	800	3,818	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			3,205,778	753,320	765,865	688,956	5,413,919	1,318,760	903,309	17,670	68,901	328,879	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	2,319	9,208	6,234	17,761	4,326	2,963	58	226	1,079	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 1,760,803		\$ 4,240,009	\$ 770,288	\$ 1,483,779	\$ 734,568	\$ 7,228,644	\$ 1,760,803					
	Total Administrative Costs							\$ 1,760,803		\$ 1,206,095	\$ 23,593	\$ 91,997	\$ 439,118	\$ -
	Unit Cost Multiplier							0.24358691						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 103,428	\$ 32,523	\$ 47,014	\$ 182,965							
	TOTAL FACILITY COSTS							\$ 9,172,412						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
ALTA VISTA HEALTHCARE AND WELLNESS CENTRE

Provider NPI:
1104834399

OSHPD Facility Number:
206331091

Fiscal Period:
JUNE 1, 2010 THROUGH MAY 31, 2011

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 2)	Plant Ops (SQ FT) 5 (Adj 2)	Hskpng (SQ FT) 10 (Adj 2)	Laundry (LBS) 60 (Adj)	Dietary (MEALS) 65 (Adj)	Soc Svcs (DIRECT EXP) 155 (Adj)	Activities (DIRECT EXP) 160 (Adj)	Inserv. Ed (DIRECT EXP) 170 (Adj)	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	180									
010	Housekeeping	63	63								
060	Laundry and Linen	500	500	500							
065	Dietary	1,810	1,810	1,810							
155	Social Services	208	208	208							
160	Activities	760	760	760							
165	Administration	611	611	611							
166	Medical Records	294	294	294							
170	Inservice Education - Nursing	377	377	377							
	ANCILLARY SERVICES										
075	Patient Supplies	245	245	245						60,876	60,876
077	Specialized Support Surfaces									6,051	6,051
080	Physical Therapy	171	171	171						507,408	507,408
081	Respiratory Therapy									0	0
082	Occupational Therapy	171	171	171						448,304	448,304
083	Speech Pathology	171	171	171						136,778	136,778
085	Pharmacy									552,063	552,063
090	Laboratory									22,628	22,628
095	Home Health Services									0	0
100	Other Ancillary Services									62,856	62,856
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	9,607	9,607	9,607	338,190	101,457	3,226,216	3,226,216	3,226,216	5,413,919	5,413,919
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	120	120	120						17,761	17,761
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	15,288	15,108	15,045	338,190	101,457	3,226,216	3,226,216	3,226,216	7,228,644	7,228,644
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 89,132 0.027627412	\$ 93,229 0.028897321			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 61,938 4.09968229	\$ 229,074 15.22594084	\$ 98,426 0.29103703	\$ 369,953 3.64640565	\$ 4,020 0.00124596	\$ 14,687 0.00455254	\$ 80,573 0.02497439	\$ 11,808 0.00163350	\$ 91,620 0.01267454
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 272,741 18.05275351	\$ 17,845 1.18612984	\$ 30,932 0.09146469	\$ 306,551 3.02149067	\$ 10,002 0.00310013	\$ 23,500 0.00728394	\$ 7,253 0.00224816	\$ 11,755 0.00162616	\$ 20,768 0.00287305
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 781,582 51.12388802	\$ 9,202 0.60910113	\$ 3,259 0.21662867	\$ 25,975 0.07680537	\$ 94,029 0.92678483	\$ 10,806 0.00334929	\$ 39,482 0.01223778	\$ 19,585 0.00607058	\$ 31,741 0.00439103	\$ 15,273 0.00211287

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
ALTA VISTA HEALTHCARE AND WELLNESS CENTRE

Fiscal Period:
JUNE 1, 2010 THROUGH MAY 31, 2011

Provider NPI:
1104834399

OSHPD Facility Number:
206331091

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	\$ 49,257	\$ 0	\$ 49,257	(Sch 3)
005	.20-.39	Fringe Benefits	6200	12,681	0	12,681	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	272,741	0	272,741	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 334,679	\$ 0	\$ 334,679	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 175,138	\$ 0	\$ 175,138	(Sch 3)
010	.20-.39	Fringe Benefits	6300	53,678	0	53,678	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	16,708	0	16,708	(Sch 4)
010		Housekeeping - Total	6300	\$ 245,524	\$ 0	\$ 245,524	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130		0	0	(Sch 5)
025		Depreciation: Equipment	7140	7,570	0	7,570	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	1,923	0	1,923	(Sch 5)
035		Leases and Rentals	7200	727,056	0	727,056	(Sch 5)
040		Property Taxes	7300	45,033	0	45,033	(Sch 5)
045		Property Insurance	7400	7,561	0	7,561	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	\$ 49,108	\$ 0	\$ 49,108	(Sch 6)
057		Subtotal 005 - 055		\$ 1,418,454	\$ 0	\$ 1,418,454	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 69,369	\$ 0	\$ 69,369	(Sch 3)
060	.20-.39	Fringe Benefits	6400	19,394	0	19,394	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	21,313	0	21,313	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 110,076	\$ 0	\$ 110,076	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 260,711	\$ 0	\$ 260,711	(Sch 3)
065	.20-.39	Fringe Benefits	6500	74,263	0	74,263	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	271,729	0	271,729	(Sch 4)
065		Dietary - Total	6500	\$ 606,703	\$ 0	\$ 606,703	
070		Provision for Bad Debts	7700	\$	0	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100		0	0	(Sch 2)
075	.79	Agency Staff	8100		0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	38,700	0	38,700	(Sch 4)
075		Patient Supplies - Total	8100	\$ 38,700	\$ 0	\$ 38,700	
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	6,051	0	6,051	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 6,051	\$ 0	\$ 6,051	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
ALTA VISTA HEALTHCARE AND WELLNESS CENTRE

Fiscal Period:
JUNE 1, 2010 THROUGH MAY 31, 2011

Provider NPI:
1104834399

OSHPD Facility Number:
206331091

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
080		Physical Therapy					
080	.01-.19	Salaries and Wages	8200	\$	\$ 0	\$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200		0	0	(Sch 2)
080	.79	Agency Staff	8200	480,105	0	480,105	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	11,825	0	11,825	(Sch 4)
080		Physical Therapy - Total	8200	\$ 491,930	\$ 0	\$ 491,930	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$	\$ 0	\$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220		0	0	(Sch 2)
081	.79	Agency Staff	8220		0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220		0	0	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$	\$ 0	\$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250		0	0	(Sch 2)
082	.79	Agency Staff	8250	432,826	0	432,826	(Sch 2)
082	.40-.99	Other - Nonlabor	8250		0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 432,826	\$ 0	\$ 432,826	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$	\$ 0	\$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280		0	0	(Sch 2)
083	.79	Agency Staff	8280	121,300	0	121,300	(Sch 2)
083	.40-.99	Other - Nonlabor	8280		0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 121,300	\$ 0	\$ 121,300	
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	552,063	0	552,063	(Sch 4)
085		Pharmacy - Total	8300	\$ 552,063	\$ 0	\$ 552,063	
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	22,628	0	22,628	(Sch 4)
090		Laboratory - Total	8400	\$ 22,628	\$ 0	\$ 22,628	
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	62,856	0	62,856	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 62,856	\$ 0	\$ 62,856	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
ALTA VISTA HEALTHCARE AND WELLNESS CENTRE

Fiscal Period:
JUNE 1, 2010 THROUGH MAY 31, 2011

Provider NPI:
1104834399

OSHPD Facility Number:
206331091

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
101		Subacute Care Ancillary Services					
101	.01-.19	Salaries and Wages	8100-8900	\$	\$ 0	\$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
101	.79	Agency Staff	8100-8900		0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
101		Subacute Care Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
102		Subacute Care - Pediatric Ancillary Services					
102	.01-.19	Salaries and Wages	8100-8900	\$	\$ 0	\$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
102	.79	Agency Staff	8100-8900		0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
104		Subtotal 075 - 102		\$ 1,728,354	\$ 0	\$ 1,728,354	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 2,269,284	\$ 0	\$ 2,269,284	(Sch 2)
105	.20-.39	Fringe Benefits	6110	664,847	0	664,847	(Sch 2)
105	.49	Agency Staff	6110	89,286	0	89,286	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	202,799	0	202,799	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 3,226,216	\$ 0	\$ 3,226,216	
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:
ALTA VISTA HEALTHCARE AND WELLNESS CENTRE

Fiscal Period:
JUNE 1, 2010 THROUGH MAY 31, 2011

Provider NPI:
1104834399

OSHPD Facility Number:
206331091

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED
128		Transitional Inpatient Care				
128	.01-.19	Salaries and Wages	6170	\$	\$ 0	\$ 0
128	.20-.39	Fringe Benefits	6170		0	0
128	.49	Agency Staff	6170		0	0
128	.40-.99	Other - Nonlabor	6170		0	0
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0 (Sch 2)
130		Hospice Inpatient Care				
130	.01-.19	Salaries and Wages	6180	\$	\$ 0	\$ 0
130	.20-.39	Fringe Benefits	6180		0	0
130	.49	Agency Staff	6180		0	0
130	.40-.99	Other - Nonlabor	6180		0	0
130		Hospice Inpatient Care - Total	6180	\$ 0	\$ 0	\$ 0 (Sch 2)
135		Other Routine Services				
135	.01-.19	Salaries and Wages	6190	\$	\$ 0	\$ 0
135	.20-.39	Fringe Benefits	6190		0	0
135	.49	Agency Staff	6190		0	0
135	.40-.99	Other - Nonlabor	6190		0	0
135		Other Routine Services - Total	6190	\$ 0	\$ 0	\$ 0 (Sch 2)
		Other Nonreimbursable				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0 (Sch 2)
139	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
139	.49	Agency Staff	9100		0	0 (Sch 2)
139	.40-.99	Other - Nonlabor	9100		0	0 (Sch 4)
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0 (Sch 2)
140	.20-.39	Fringe Benefits	8900		0	0 (Sch 2)
140	.49	Agency Staff	8900		0	0 (Sch 2)
140	.40-.99	Other - Nonlabor	8900	6,899	0	6,899 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 6,899	\$ 0	\$ 6,899
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		\$ 3,233,115	\$ 0	\$ 3,233,115
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 69,490	\$ 0	\$ 69,490 (Sch 2)
155	.20-.39	Fringe Benefits	6600	19,642	0	19,642 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	6,000	0	6,000 (Sch 4)
155		Social Services - Total	6600	\$ 95,132	\$ 0	\$ 95,132

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
ALTA VISTA HEALTHCARE AND WELLNESS CENTRE

Fiscal Period:
JUNE 1, 2010 THROUGH MAY 31, 2011

Provider NPI:
1104834399

OSHPD Facility Number:
206331091

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	\$ 71,851	\$ 0	\$ 71,851	(Sch 2)
160	.20-.39	Fringe Benefits	6700	21,378	0	21,378	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	8,878	0	8,878	(Sch 4)
160		Activities - Total	6700	\$ 102,107	\$ 0	\$ 102,107	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 547,033	\$ 0	\$ 547,033	(Sch 6)
165	.20-.39	Fringe Benefits	6900	124,614	0	124,614	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	800,955	(323,176)	477,779	(Sch 6)
165		Administration - Total	6900	\$ 1,472,602	\$ (323,176)	\$ 1,149,426	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 68,553	\$ 0	\$ 68,553	(Sch 3)
166	.20-.39	Fringe Benefits	6900	17,385	0	17,385	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	15,112	0	15,112	(Sch 4)
166		Medical Records - Total	6900	\$ 101,050	\$ 0	\$ 101,050	
167		CDPH Licensing Fees	6900	\$ 23,593	\$ 0	\$ 23,593	(Sch 6)
168		Professional Liability Insurance	6900	\$ 91,997	\$ 0	\$ 91,997	(Sch 6)
169		Quality Assurance Fees	6900	\$ 439,118	\$ 0	\$ 439,118	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 56,405	\$ 0	\$ 56,405	(Sch 3)
170	.20-.39	Fringe Benefits	6800	16,882	0	16,882	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800		0	0	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 73,287	\$ 0	\$ 73,287	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900		0	0	(Sch 6)
174	.49	Agency Staff	6900		0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900		0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		Subtotal 155 - 174		\$ 2,398,886	\$ (323,176)	\$ 2,075,710	
200		Total		\$ 9,495,588	\$ (323,176)	\$ 9,172,412	

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	
ALTA VISTA HEALTHCARE AND WELLNESS CENTRE							JUNE 1, 2010 THROUGH MAY 31, 2011	1104834399	3	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>RECLASSIFICATION OF REPORTED COSTS</u>										
1	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To eliminate nonallowable related party management fee 42 CFR 413.17, 413.20 and 413.24 CMS Pub. 15-1, Sections 2150, 2300 and 2304	\$800,955	(\$323,176)	\$477,779

Provider Name							Fiscal Period		Provider NPI		Adjustments
ALTA VISTA HEALTHCARE AND WELLNESS CENTRE							JUNE 1, 2010 THROUGH MAY 31, 2011		1104834399		3
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Cost Report			Audit Report							
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>ADJUSTMENT TO REPORTED STATISTICS</u>											
2	10.7	005	1	7	005	N/A	Plant Operations and Maintenance (Square Feet)	688	(508)	180	
	10.7	010	1,2	7	010	N/A	Housekeeping	153	(90)	63	
	10.7	060	1,2,3	7	060	N/A	Laundry and Linen	519	(19)	500	
	10.7	065	1,2,3	7	065	N/A	Dietary	1,741	69	1,810	
	10.7	075	1,2,3	7	075	N/A	Patient Supplies	152	93	245	
	10.7	080	1,2,3	7	080	N/A	Physical Therapy	459	(288)	171	
	10.7	082	1,2,3	7	082	N/A	Occupational Therapy	374	(203)	171	
	10.7	083	1,2,3	7	083	N/A	Speech Pathology	3	168	171	
	10.7	105	1,2,3	7	105	N/A	Skilled Nursing Care	11,661	(2,054)	9,607	
	10.7	140	1,2,3	7	140	N/A	Beauty and Barber	70	50	120	
	10.7	155	1,2,3	7	155	N/A	Social Services	1,184	(976)	208	
	10.7	160	1,2,3	7	160	N/A	Activities	102	658	760	
	10.7	165	1,2,3	7	165	N/A	Administration	1,737	(1,126)	611	
	10.7	166	1,2,3	7	166	N/A	Medical Records	0	294	294	
	10.7	170	1,2,3	7	170	N/A	Inservice Education - Nursing	327	50	377	
	10.7	175	1	7	N/A	N/A	Total Statistics - Square Feet	19,170	(3,882)	15,288	
	10.7	175	2	7	N/A	N/A	Total Statistics - Square Feet	18,482	(3,374)	15,108	
	10.7	175	3	7	N/A	N/A	Total Statistics - Square Feet	18,329	(3,284)	15,045	
							To adjust square footage statistics to agree with the provider's prior year audit report in order to properly allocate indirect costs. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306				

Provider Name							Fiscal Period		Provider NPI		Adjustments			
ALTA VISTA HEALTHCARE AND WELLNESS CENTRE							JUNE 1, 2010 THROUGH MAY 31, 2011		1104834399		3			
Report References							Explanation of Audit Adjustments							
Cost Report			Audit Report									As Reported	Increase (Decrease)	As Adjusted
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No								
<u>ADJUSTMENT TO REPORTED PATIENT DAYS</u>														
3	4.1	5	2	1	15	N/A	Medi-Cal Days	18,796	19	18,815				
							To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: June 01, 2010 through May 31, 2011 Payment Period: June 01, 2010 through January 28, 2013 Report Date: January 29, 2013 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408 CCR, Title 22, Section 51541							