

**REPORT  
ON THE  
RATE SETTING AUDIT**

**BELLA VISTA HEALTH CENTER  
LEMON GROVE, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1760709687**

**FISCAL PERIOD ENDED  
DECEMBER 31, 2011**

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

**Section Chief: Michael Harrold  
Auditor: Emilee Hogg**



TOBY DOUGLAS  
DIRECTOR

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



EDMUND G. BROWN JR.  
GOVERNOR

November 12, 2013

Jo Ellen Zayer, Administrator  
Bella Vista Health Center  
7922 Palm Street  
Lemon Grove, CA 91945-2956

BELLA VISTA HEALTH CENTER  
NATIONAL PROVIDER IDENTIFIER (NPI) 1760709687  
FISCAL PERIOD ENDED DECEMBER 31, 2011

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

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

This audit report includes the:

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

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

Notwithstanding this audit report, overpayments to the provider are subject to recovery pursuant to Section 51458.1, Article 6 of Division 3, Title 22, California Code of Regulations.

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

Jo Ellen Zayer  
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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— Fresno at (559) 446-2458.

Original Signed by

Michael A. Harrold, Chief  
Audits Section—Fresno  
Financial Audits Branch

Certified

**ALLOCATION OF GENERAL SERVICES  
DIRECT CARE LABOR**

**Provider Name:**  
BELLA VISTA HEALTH CENTER

**Fiscal Period:**  
DECEMBER 1, 2010 THROUGH DECEMBER 31, 2011

**Provider NPI:**  
1760709687

**OSHPD Facility No.:**  
206371270

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs	Activities	Total
			155	160	
	<b>GENERAL SERVICES</b>				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 43,052	\$ 43,052		
160	Activities	50,522		\$ 50,522	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
	<b>ANCILLARY SERVICES</b>				
075	Patient Supplies	0	0	0	0
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	0	0	0	0
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	0	0	0	0
083	Speech Pathology	0	0	0	0
085	Pharmacy	0	0	0	0
090	Laboratory	0	0	0	0
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	0	0	0	0
101	Subacute Care Ancillary Services	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
	<b>ROUTINE SERVICES</b>				
105	Skilled Nursing Care	848,702	43,052	50,522	942,276 *
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>\$ 942,276</b>	<b>\$ 43,052</b>	<b>\$ 50,522</b>	<b>\$ 942,276</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
INDIRECT CARE LABOR

Provider Name: BELLA VISTA HEALTH CENTER

Provider NPI: 1760709687

OSHPD Facility Number: 206371270

Fiscal Period: DECEMBER 1, 2010 THROUGH DECEMBER 31, 2011

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	005	010	060	065	155	160	170	Accumulated Costs	165	Admin	166	Total
005	Plant Operations and Maintenance	\$ 78,714	\$ 78,714											
010	Housekeeping	50,378	1,535	\$ 51,913										
060	Laundry and Linen	0	451	304	\$ 755									
065	Dietary	118,551	19,977	13,437	\$ 151,965									
155	Social Services	N/A	2,974	2,000	0	\$ 4,974								
160	Activities	N/A	0	0	0	0								
165	Administration	N/A	9,341	6,283	0	0								
166	Medical Records	46,276	945	636	0	0			28,991	47,857	\$ 15,624	\$ 47,857		
170	Inservice Education - Nursing	28,991	0	0	0	0								
<b>ANCILLARY SERVICES</b>														
075	Patient Supplies	1,030	693	0	0	0			0	1,723	75	230	\$ 2,028	
077	Specialized Support Surfaces	0	0	0	0	0			0	0	0	0	0	
080	Physical Therapy	0	0	0	0	0			0	0	0	0	0	
081	Respiratory Therapy	0	0	0	0	0			0	0	0	0	0	
082	Occupational Therapy	0	0	0	0	0			0	0	0	0	0	
083	Speech Pathology	0	0	0	0	0			0	0	0	0	0	
085	Pharmacy	0	0	0	0	0			0	0	0	0	0	
090	Laboratory	0	0	0	0	0			0	0	0	0	0	
095	Home Health Services	0	0	0	0	0			0	0	0	0	0	
100	Other Ancillary Services	0	0	0	0	0			0	0	0	0	0	
101	Subacute Care Ancillary Services	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	
<b>ROUTINE SERVICES</b>														
105	Skilled Nursing Care	42,461	28,560	755	151,965	4,974	0	28,991	257,706	12,684	38,852	309,242		
110	Intermediate Care	0	0	0	0	0			0	0	0	0	0	
115	MENTALLY DISORDERED CARE	0	0	0	0	0			0	0	0	0	0	
120	Developmentally Disabled Care	0	0	0	0	0			0	0	0	0	0	
125	Subacute Care	0	0	0	0	0			0	0	0	0	0	
126	Subacute Care - Pediatric	0	0	0	0	0			0	0	0	0	0	
128	Transitional Inpatient Care	0	0	0	0	0			0	0	0	0	0	
130	Hospice Inpatient Care	0	0	0	0	0			0	0	0	0	0	
135	Other Routine Services	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	
140	Beauty and Barber	0	0	0	0	0			0	0	0	0	0	
145	Other Nonreimbursable	0	0	0	0	0			0	0	0	0	0	
TOTAL		\$ 322,910	\$ 78,714	\$ 51,913	\$ 755	\$ 151,965	\$ 4,974	\$ -	\$ 28,991	\$ 259,429	\$ 15,624	\$ 47,857	\$ 322,910	

(To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
OTHER - NONLABOR

Provider Name:  
BELLA VISTA HEALTH CENTER

Provider NPI:  
1760709687

OSHPD Facility Number:  
206371270

Fiscal Period:  
DECEMBER 1, 2010 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	\$ 120,042	\$ 120,042										
010	Housekeeping	7,097	2,340	\$ 9,437									
060	Laundry and Linen	18,568	688	55	\$ 19,312								
065	Dietary	106,035	30,466	2,443	0	\$ 138,944							
155	Social Services	455	4,535	364	0	0	\$ 5,354						
160	Activities	1,337	0	0	0	0	0	\$ 1,337					
165	Administration	N/A	14,245	1,142	0	0	0	0		\$ 15,387	\$ 15,387		
166	Medical Records	6,707	1,442	116	0	0	0	0		8,264		\$ 8,264	
170	Inservice Education - Nursing	290	0	0	0	0	0	0	\$ 290				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies	0	1,571	126	0	0	0	0	0	1,697	74	40	\$ 1,811
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	201,878	0	0	0	0	0	0	0	201,878	1,183	635	203,696
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	154,405	0	0	0	0	0	0	0	154,405	905	486	155,795
083	Speech Pathology	16,018	0	0	0	0	0	0	0	16,018	94	50	16,162
085	Pharmacy	88,683	0	0	0	0	0	0	0	88,683	520	279	89,482
090	Laboratory	10,081	0	0	0	0	0	0	0	10,081	59	32	10,172
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	10,519	0	0	0	0	0	0	0	10,519	62	33	10,614
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	109,700	64,754	5,192	19,312	138,944	5,354	1,337	290	344,883	12,492	6,709	364,084
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	0	0	0	0	0	0	0	0	0	0	0
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 851,815</b>	<b>\$ 120,042</b>	<b>\$ 9,437</b>	<b>\$ 19,312</b>	<b>\$ 138,944</b>	<b>\$ 5,354</b>	<b>\$ 1,337</b>	<b>\$ 290</b>	<b>\$ 828,164</b>	<b>\$ 15,387</b>	<b>\$ 8,264</b>	<b>\$ 851,815</b>

\* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
 BELLA VISTA HEALTH CENTER

Fiscal Period:  
 DECEMBER 1, 2010 THROUGH DECEMBER 31, 2011

Provider NPI:  
 1760709687

OSHPD Facility Number:  
 206371270

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital	Plant Ops	Hskpng	Laundry	Dietary	Soc Srvs	Activities
				Various	5	10	60	65	155	160
<b>GENERAL SERVICES</b>										
	Capital Related (excluding lines 40 & 45)	\$ 605,279	88%							
	Property Tax (line 40)	82,904	12%	\$ 688,183						
005	Plant Operations and Maintenance			9,207	\$ 9,207					
010	Housekeeping			13,238	180	\$ 13,417				
060	Laundry and Linen			3,893	53	78	\$ 4,025			
065	Dietary			172,321	2,337	3,473	0	\$ 178,130		
155	Social Services			25,651	348	517	0	0	\$ 26,516	
160	Activities			0	0	0	0	0	0	\$ -
165	Administration			80,572	1,093	1,624	0	0	0	0
166	Medical Records			8,153	111	164	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
<b>ANCILLARY SERVICES</b>										
075	Patient Supplies			8,886	120	179	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	0	0	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	0	0	0	0	0
083	Speech Pathology			0	0	0	0	0	0	0
085	Pharmacy			0	0	0	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care			366,261	4,967	7,382	4,025	178,130	26,516	0
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
<b>NONREIMBURSABLE</b>										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	0	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 688,183</b>	<b>100%</b>	<b>\$ 688,183</b>	<b>\$ 9,207</b>	<b>\$ 13,417</b>	<b>\$ 4,025</b>	<b>\$ 178,130</b>	<b>\$ 26,516</b>	<b>\$ -</b>

\* (To Schedule 1)

## ALLOCATION OF CAPITAL COSTS

Provider Name:  
BELLA VISTA HEALTH CENTER

Fiscal Period:  
DECEMBER 1, 2010 THROUGH DECEMBER 31, 2011

Provider NPI:  
1760709687

OSHPD Facility Number:  
206371270

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 88% Of Total	Property Tax 12% Of Total
	<b>GENERAL SERVICES</b>									
	Capital Related (excluding lines 40 & 45)	\$ 605,279	88%							
	Property Tax (line 40)	82,904	12%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 83,288	\$ 83,288				
166	Medical Records				8,428		\$ 8,428			
170	Inservice Education - Nursing			\$ -						
	<b>ANCILLARY SERVICES</b>									
075	Patient Supplies			0	9,186	400	40	\$ 9,626	\$ 8,466	\$ 1,160
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	0	6,402	648	7,050	6,201	849
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	4,897	496	5,392	4,743	650
083	Speech Pathology			0	0	508	51	559	492	67
085	Pharmacy			0	0	2,812	285	3,097	2,724	373
090	Laboratory			0	0	320	32	352	310	42
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	334	34	367	323	44
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
	<b>ROUTINE SERVICES</b>									
105	Skilled Nursing Care			0	587,280	67,616	6,842	661,739	582,021	79,718
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	0	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 688,183	100%	\$ -	\$ 596,466	\$ 83,288	\$ 8,428	\$ 688,183	\$ 605,279	\$ 82,904

\* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:  
BELLA VISTA HEALTH CENTER

Provider NPI:  
1760709687

OSHPD Facility Number:  
206371270

Fiscal Period:  
DECEMBER 1, 2010 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. 76% of Total	DPH Licensing Fees 5% of Total	Professional Liability Ins. 4% of Total	Quality Assur. Fees 15% of Total	Caregiver Training 0% of Total
<b>GENERAL SERVICES</b>														
045	Property Insurance	\$ 32,257												
055	Interest - Other	38,689												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	361,064												
	Total Costs Allocable as Administration	432,010	76%											
167	CDPH Licensing Fees	29,417	5%											
168	Professional Liability Insurance	19,848	4%											
169	Quality Assurance Fees	85,049	15%											
174	Caregiver Training	0	0%											
	Total	566,324	100%						\$ 566,324					
<b>ANCILLARY SERVICES</b>														
075	Patient Supplies			\$ -	\$ 1,723	\$ 1,697	\$ 9,186	\$ 12,606	2,718	\$ 2,074	\$ 141	\$ 95	\$ 408	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			0	0	201,878	0	201,878	43,532	33,207	2,261	1,526	6,537	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	0	154,405	0	154,405	33,295	25,398	1,729	1,167	5,000	0
083	Speech Pathology			0	0	16,018	0	16,018	3,454	2,635	179	121	519	0
085	Pharmacy			0	0	88,683	0	88,683	19,123	14,588	993	670	2,872	0
090	Laboratory			0	0	10,081	0	10,081	2,174	1,658	113	76	326	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	10,519	0	10,519	2,268	1,730	118	79	341	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			942,276	257,706	344,883	587,280	2,132,145	459,760	350,720	23,882	16,113	69,046	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	0	0	0	0	0	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	<b>SUBTOTAL</b>	\$ 566,324		\$ 942,276	\$ 259,429	\$ 828,164	\$ 596,466	\$ 2,626,335	\$ 566,324					
	Total Administrative Costs							\$ 566,324		\$ 432,010	\$ 29,417	\$ 19,848	\$ 85,049	\$ -
	Unit Cost Multiplier							0.21563278						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 63,481	\$ 23,651	\$ 91,717	\$ 178,849							
	<b>TOTAL FACILITY COSTS</b>							\$ 3,371,508						

\*(To Schedule 1)

## STATISTICS FOR COST ALLOCATION

Provider Name:  
BELLA VISTA HEALTH CENTER

Provider NPI:  
1760709687

OSHPD Facility Number:  
206371270

Fiscal Period:  
DECEMBER 1, 2010 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	201									
010	Housekeeping	289	289								
060	Laundry and Linen	85	85	85							
065	Dietary	3,762	3,762	3,762							
155	Social Services	560	560	560							
160	Activities										
165	Administration	1,759	1,759	1,759							
166	Medical Records	178	178	178							
170	Inservice Education - Nursing										
	<b>ANCILLARY SERVICES</b>										
075	Patient Supplies	194	194	194						12,606	12,606
077	Specialized Support Surfaces									0	0
080	Physical Therapy									201,878	201,878
081	Respiratory Therapy									0	0
082	Occupational Therapy									154,405	154,405
083	Speech Pathology									16,018	16,018
085	Pharmacy									88,683	88,683
090	Laboratory									10,081	10,081
095	Home Health Services									0	0
100	Other Ancillary Services									10,519	10,519
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care	7,996	7,996	7,996	265,150	22,974	958,402	958,402	958,402	2,132,145	2,132,145
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									0	0
145	Other Nonreimbursable									0	0
	<b>TOTAL STATISTICS</b>	15,024	14,823	14,534	265,150	22,974	958,402	958,402	958,402	2,626,335	2,626,335
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 43,052 0.044920607	\$ 50,522 0.052714832			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 78,714 5.31026108	\$ 51,913 3.57180855	\$ 755 0.00284735	\$ 151,965 6.61466640	\$ 4,974 0.00518985	\$ - 0.00000000	\$ 28,991 0.03024931	\$ 15,624 0.00594881	\$ 47,857 0.01822197
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 120,042 8.09836066	\$ 9,437 0.64933440	\$ 19,312 0.07283256	\$ 138,944 6.04787276	\$ 5,354 0.00558608	\$ 1,337 0.00139503	\$ 290 0.00030259	\$ 15,387 0.00585881	\$ 8,264 0.00314662
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 688,183 45.80557774	\$ 9,207 0.62112401	\$ 13,417 0.92316753	\$ 4,025 0.01517910	\$ 178,130 7.75355655	\$ 26,516 0.02766681	\$ - 0.00000000	\$ - 0.00000000	\$ 83,288 0.03171279	\$ 8,428 0.00320914

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
BELLA VISTA HEALTH CENTER

Fiscal Period:  
DECEMBER 1, 2010 THROUGH DECEMBER 31, 2011

Provider NPI:  
1760709687

OSHPD Facility Number:  
206371270

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	\$ 63,933	\$ 0	\$ 63,933	(Sch 3)
005	.20-.39	Fringe Benefits	6200	14,781	0	14,781	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	120,042	0	120,042	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 198,756	\$ 0	\$ 198,756	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 41,060	\$ 0	\$ 41,060	(Sch 3)
010	.20-.39	Fringe Benefits	6300	9,318	0	9,318	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	7,097	0	7,097	(Sch 4)
010		Housekeeping - Total	6300	\$ 57,475	\$ 0	\$ 57,475	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	5,926	0	5,926	(Sch 5)
025		Depreciation: Equipment	7140	16,762	0	16,762	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	582,591	0	582,591	(Sch 5)
040		Property Taxes	7300	82,904	0	82,904	(Sch 5)
045		Property Insurance	7400	32,257	0	32,257	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	\$ 38,689	\$ 0	\$ 38,689	(Sch 6)
057		<b>Subtotal 005 - 055</b>		\$ 1,015,360	\$ 0	\$ 1,015,360	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$	\$ 0	\$ 0	(Sch 3)
060	.20-.39	Fringe Benefits	6400		0	0	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	18,568	0	18,568	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 18,568	\$ 0	\$ 18,568	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 95,709	\$ 0	\$ 95,709	(Sch 3)
065	.20-.39	Fringe Benefits	6500	22,842	0	22,842	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	106,035	0	106,035	(Sch 4)
065		Dietary - Total	6500	\$ 224,586	\$ 0	\$ 224,586	
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		0	0	(Sch 4)
075		Patient Supplies - Total	8100	\$ 0	\$ 0	\$ 0	
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		0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
BELLA VISTA HEALTH CENTER

Fiscal Period:  
DECEMBER 1, 2010 THROUGH DECEMBER 31, 2011

Provider NPI:  
1760709687

OSHPD Facility Number:  
206371270

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
080		Physical Therapy					
080	.01-.19	Salaries and Wages	8200	\$	\$ 0	\$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200		0	0	(Sch 2)
080	.79	Agency Staff	8200		0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	201,878	0	201,878	(Sch 4)
080		Physical Therapy - Total	8200	\$ 201,878	\$ 0	\$ 201,878	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$	\$ 0	\$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220		0	0	(Sch 2)
081	.79	Agency Staff	8220		0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220		0	0	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$	\$ 0	\$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250		0	0	(Sch 2)
082	.79	Agency Staff	8250		0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	154,405	0	154,405	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 154,405	\$ 0	\$ 154,405	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$	\$ 0	\$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280		0	0	(Sch 2)
083	.79	Agency Staff	8280		0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	16,018	0	16,018	(Sch 4)
083		Speech Pathology - Total	8280	\$ 16,018	\$ 0	\$ 16,018	
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	88,683	0	88,683	(Sch 4)
085		Pharmacy - Total	8300	\$ 88,683	\$ 0	\$ 88,683	
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	10,081	0	10,081	(Sch 4)
090		Laboratory - Total	8400	\$ 10,081	\$ 0	\$ 10,081	
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	10,519	0	10,519	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 10,519	\$ 0	\$ 10,519	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
BELLA VISTA HEALTH CENTER

Fiscal Period:  
DECEMBER 1, 2010 THROUGH DECEMBER 31, 2011

Provider NPI:  
1760709687

OSHPD Facility Number:  
206371270

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		\$ 481,584	\$ 0	\$ 481,584	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 675,850	\$ 0	\$ 675,850	(Sch 2)
105	.20-.39	Fringe Benefits	6110	158,443	0	158,443	(Sch 2)
105	.49	Agency Staff	6110	14,409	0	14,409	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	109,700	0	109,700	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 958,402	\$ 0	\$ 958,402	
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:  
 BELLA VISTA HEALTH CENTER

Fiscal Period:  
 DECEMBER 1, 2010 THROUGH DECEMBER 31, 2011

Provider NPI:  
 1760709687

OSHPD Facility Number:  
 206371270

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>		\$ 958,402	\$ 0	\$ 958,402
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 34,719	\$ 0	\$ 34,719 (Sch 2)
155	.20-.39	Fringe Benefits	6600	8,333	0	8,333 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	455	0	455 (Sch 4)
155		Social Services - Total	6600	\$ 43,507	\$ 0	\$ 43,507

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
BELLA VISTA HEALTH CENTER

Fiscal Period:  
DECEMBER 1, 2010 THROUGH DECEMBER 31, 2011

Provider NPI:  
1760709687

OSHPD Facility Number:  
206371270

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	\$ 40,599	\$ 0	\$ 40,599	(Sch 2)
160	.20-.39	Fringe Benefits	6700	9,923	0	9,923	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	1,337	0	1,337	(Sch 4)
160		Activities - Total	6700	\$ 51,859	\$ 0	\$ 51,859	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 22,901	\$ 0	\$ 22,901	(Sch 6)
165	.20-.39	Fringe Benefits	6900	5,197	0	5,197	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	335,854	(2,888)	332,966	(Sch 6)
165		Administration - Total	6900	\$ 363,952	\$ (2,888)	\$ 361,064	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 37,717	\$ 0	\$ 37,717	(Sch 3)
166	.20-.39	Fringe Benefits	6900	8,559	0	8,559	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	6,707	0	6,707	(Sch 4)
166		Medical Records - Total	6900	\$ 52,983	\$ 0	\$ 52,983	
167		CDPH Licensing Fees	6900	\$ 29,417	\$ 0	\$ 29,417	(Sch 6)
168		Professional Liability Insurance	6900	\$ 13,715	\$ 6,133	\$ 19,848	(Sch 6)
169		Quality Assurance Fees	6900	\$ 85,049	\$ 0	\$ 85,049	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 23,629	\$ 0	\$ 23,629	(Sch 3)
170	.20-.39	Fringe Benefits	6800	5,362	0	5,362	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	290	0	290	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 29,281	\$ 0	\$ 29,281	
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>		\$ 669,763	\$ 3,245	\$ 673,008	
200		<b>Total</b>		\$ 3,368,263	\$ 3,245	\$ 3,371,508	

210	0.24	Total Facility Group Health Insurance * (Adj. 1)	6900			\$ 22,000	
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\* For informational purposes only, this amount is included in various cost centers above.









Provider Name							Fiscal Period			Provider NPI		Adjustments
BELLA VISTA HEALTH CENTER							DECEMBER 1, 2010 THROUGH DECEMBER 31, 2011			1760709687		4
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted		
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
<u>MEMORANDUM ADJUSTMENT</u>												
1	N/A			8	210	N/A	Total Facility Group Health Insurance To include Group Health Insurance in the audit for informational purposes only. 42 CFR 413.20 and 413.24/CMS Pub. 15-1, Sections 2300 and 2304	\$0	\$22,000	\$22,000		

Provider Name							Fiscal Period	Provider NPI		Adjustments
BELLA VISTA HEALTH CENTER							DECEMBER 1, 2010 THROUGH DECEMBER 31, 2011	1760709687		4
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<b><u>RECLASSIFICATION OF REPORTED COSTS</u></b>										
2	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance	\$13,715	\$2,888	\$16,603 *
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	335,854	(2,888)	332,966
							To reclassify liability insurance expense to agree with the provider's trial balance.			
							42 CFR 413.20 and 413.24/CMS Pub. 15-1, Sections 2300 and 2304			

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments	
BELLA VISTA HEALTH CENTER							DECEMBER 1, 2010 THROUGH DECEMBER 31, 2011	1760709687		4	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<b><u>ADJUSTMENT TO REPORTED COSTS</u></b>											
3	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance To adjust liability insurance to agree with policy premiums. 42 CFR 413.20 and 413.24/CMS Pub. 15-1, Sections 2300 and 2304	*	\$16,603	\$3,245	\$19,848

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI	Adjustments		
BELLA VISTA HEALTH CENTER							DECEMBER 1, 2010 THROUGH DECEMBER 31, 2011	1760709687	4		
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<b><u>ADJUSTMENT TO REPORTED PATIENT DAYS</u></b>											
4	4.1	5	2	1	15	N/A	Medi-Cal Inpatient Days - Skilled Nursing Care To adjust reported Medi-Cal Nursing Facility days based on the followir Fiscal Intermediary Payment Data Service Period: December 1, 2010 through December 31, 201 Payment Period: December 1, 2010 through August 31, 2013 Report Date: September 20, 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	2,543	41	2,584	