

**REPORT
ON THE
RATE SETTING AUDIT
NEW VISTA NURSING AND REHABILITATION CENTER
SUNLAND, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1386631885
FISCAL PERIOD ENDED
DECEMBER 31, 2011**

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

**Section Chief: Daniel J. Giardinelli
Audit Supervisor: Gertrude Lake
Auditor: Florisabel Montoya**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

June 12, 2013

Robert Craig, President
New Vista Health Services, Inc.
8349 Foothill Boulevard, Suite B
Sunland, CA 91040

NEW VISTA NURSING AND REHABILITATION CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1386631885
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, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

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 that include a summary of the total due the State in the amount of \$5,824, which resulted from Medi-Cal overpayments

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

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.

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

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

Chief
Department of Health Care Services
Office of Administrative Hearings and Appeals
1029 J Street, Suite 200
Sacramento, CA 95814
(916) 322-5603

The written notice of disagreement must be received by the Department within 60 calendar days from the day you receive this letter. A copy of this notice should be sent to:

United States Postal Service (USPS)

Assistant Chief Counsel
Department of Health Care Services
Office of Legal Services
MS 0010
PO Box 997413
Sacramento, CA 95899

Courier (UPS, FedEx, etc.)

Assistant Chief Counsel
Department of Health Care Services
Office of Legal Services
MS 0010
1501 Capitol Avenue, Suite 71.5001
Sacramento, CA 95814
(916) 440-7700

The procedures that govern an appeal are contained in Welfare and Institutions Code, Section 14171, and California Code of Regulations, Title 22, Section 51016, et seq.

If you have questions regarding this report, you may call the Audits Section—Burbank at (818) 295-2620.

Original Signed By

Daniel J. Giardinelli, Chief
Audits Section—Burbank
Financial Audits Branch

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:

NEW VISTA NURSING AND REHABILITATION CENTER

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1386631885

OSHPD Facility No.:

206190236

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	\$ 4,019,650	\$ 98.22
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 1,092,832	\$ 26.70
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 1,211,098	\$ 29.59
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 435,906	\$ 10.65
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 66,004	\$ 1.61
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 26,478	\$ 0.65
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 94,408	\$ 2.31
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 437,490	\$ 10.69
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 1,178,370	\$ 28.79
11	Cost of Routine Service/Audited Total Costs	\$ 8,567,059	\$ 8,562,237	\$ 209.21
12	Total Patient Days (Adj)	40,927	40,927	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 209.33	\$ 209.21	
14	Overpayments (Adj 14)	\$ 0	\$ 5,824	
15	Medi-Cal Days (Adj 12)	25,025	24,649	
16	Medi-Cal Managed Care Days (Adj 13)		70	
INTERMEDIATE CARE				
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	
MENTALLY DISORDERED CARE				
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	
DEVELOPMENTALLY DISABLED CARE				
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	
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:

NEW VISTA NURSING AND REHABILITATION CENTER

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1386631885

OSHPD Facility No.:

206190236

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	\$ 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	
HOSPICE INPATIENT CARE				
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	
OTHER ROUTINE SERVICES				
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:
NEW VISTA NURSING AND REHABILITATION CENTER

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

Provider NPI:
1386631885

OSHPD Facility No.:
206190236

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Svcs	Activities	Total
			155	160	
GENERAL SERVICES					
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 190,752	\$ 190,752		
160	Activities	83,535		\$ 83,535	
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	407,361	0	0	407,361
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	247,914	0	0	247,914
083	Speech Pathology	20,937	0	0	20,937
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	3,745,363	190,752	83,535	4,019,650 *
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	\$ 4,695,862	\$ 190,752	\$ 83,535	\$ 4,695,862

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
NEW VISTA NURSING AND REHABILITATION CENTER

Provider NPI:
1386631885

OSHPD Facility Number:
206190236

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
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 331,470	\$ 331,470										
010	Housekeeping	98,337	1,810	\$ 100,147									
060	Laundry and Linen	171,286	26,268	7,980	\$ 205,534								
065	Dietary	320,354	74,547	22,646	0	\$ 417,547							
155	Social Services	N/A	2,947	895	0	0	\$ 3,843						
160	Activities	N/A	1,379	419	0	0	0	\$ 1,798					
165	Administration	N/A	11,721	3,561	0	0	0	0		\$ 15,281	\$ 15,281		
166	Medical Records	137,881	0	0	0	0	0	0		137,881		\$ 137,881	
170	Inservice Education - Nursing	86,042	2,654	806	0	0	0	0	\$ 89,503				
ANCILLARY SERVICES													
075	Patient Supplies		2,137	649	0	0	0	0	0	2,787	219	1,977	\$ 4,983
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	148	1,340	1,488
080	Physical Therapy		9,445	2,869	0	0	0	0	0	12,315	841	7,591	20,747
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		2,585	785	0	0	0	0	0	3,371	648	5,845	9,863
083	Speech Pathology		2,189	665	0	0	0	0	0	2,854	73	659	3,586
085	Pharmacy		827	251	0	0	0	0	0	1,079	433	3,906	5,418
090	Laboratory		0	0	0	0	0	0	0	0	147	1,328	1,475
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	319	2,876	3,195
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		191,753	58,252	205,534	417,547	3,843	1,798	89,503	968,230	12,432	112,171	1,092,832 *
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		1,207	367	0	0	0	0	0	1,573	21	188	1,781
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,145,370	\$ 331,470	\$ 100,147	\$ 205,534	\$ 417,547	\$ 3,843	\$ 1,798	\$ 89,503	\$ 992,208	\$ 15,281	\$ 137,881	\$ 1,145,370

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
NEW VISTA NURSING AND REHABILITATION CENTER

Provider NPI:
1386631885

OSHPD Facility Number:
206190236

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
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 324,092	\$ 324,092										
010	Housekeeping	50,325	1,770	\$ 52,095									
060	Laundry and Linen	29,479	25,683	4,151	\$ 59,313								
065	Dietary	270,649	72,887	11,780	0	\$ 355,317							
155	Social Services	19,319	2,882	466	0	0	\$ 22,667						
160	Activities	12,473	1,348	218	0	0	0	\$ 14,039					
165	Administration	N/A	11,460	1,852	0	0	0	0		\$ 13,312	\$ 13,312		
166	Medical Records	46,506	0	0	0	0	0	0		46,506		\$ 46,506	
170	Inservice Education - Nursing	11,956	2,595	419	0	0	0	0	\$ 14,971				
ANCILLARY SERVICES													
075	Patient Supplies	108,289	2,090	338	0	0	0	0	0	110,716	191	667	\$ 111,574
077	Specialized Support Surfaces	79,260	0	0	0	0	0	0	0	79,260	129	452	79,841
080	Physical Therapy	3,392	9,235	1,493	0	0	0	0	0	14,120	733	2,560	17,413
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	87,395	2,528	409	0	0	0	0	0	90,331	564	1,971	92,867
083	Speech Pathology	9,175	2,140	346	0	0	0	0	0	11,661	64	222	11,947
085	Pharmacy	227,754	809	131	0	0	0	0	0	228,694	377	1,318	230,388
090	Laboratory	78,585	0	0	0	0	0	0	0	78,585	128	448	79,161
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	170,178	0	0	0	0	0	0	0	170,178	278	970	171,426
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	478,341	187,485	30,302	59,313	355,317	22,667	14,039	14,971	1,162,434	10,830	37,834	1,211,098 *
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	6,199	1,180	191	0	0	0	0	0	7,569	18	63	7,651
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 2,013,367	\$ 324,092	\$ 52,095	\$ 59,313	\$ 355,317	\$ 22,667	\$ 14,039	\$ 14,971	\$ 1,953,549	\$ 13,312	\$ 46,506	\$ 2,013,367

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
NEW VISTA NURSING AND REHABILITATION CENTER

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

Provider NPI:
1386631885

OSHPD Facility Number:
206190236

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)	\$ 464,926	87%							
	Property Tax (line 40)	70,398	13%	\$ 535,324						
005	Plant Operations and Maintenance			11,841	\$ 11,841					
010	Housekeeping			2,858	65	\$ 2,923				
060	Laundry and Linen			41,484	938	233	\$ 42,656			
065	Dietary			117,730	2,663	661	0	\$ 121,054		
155	Social Services			4,655	105	26	0	0	\$ 4,786	
160	Activities			2,178	49	12	0	0	0	\$ 2,239
165	Administration			18,510	419	104	0	0	0	0
166	Medical Records			0	0	0	0	0	0	0
170	Inservice Education - Nursing			4,192	95	24	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			3,375	76	19	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			14,917	337	84	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			4,083	92	23	0	0	0	0
083	Speech Pathology			3,457	78	19	0	0	0	0
085	Pharmacy			1,307	30	7	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			302,831	6,850	1,700	42,656	121,054	4,786	2,239
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
NONREIMBURSABLE										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			1,905	43	11	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 535,324	100%	\$ 535,324	\$ 11,841	\$ 2,923	\$ 42,656	\$ 121,054	\$ 4,786	\$ 2,239

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
NEW VISTA NURSING AND REHABILITATION CENTER

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

Provider NPI:
1386631885

OSHPD Facility Number:
206190236

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	Capital Related 87% Of Total	Property Tax 13% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 464,926	87%							
	Property Tax (line 40)	70,398	13%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 19,033	\$ 19,033				
166	Medical Records				0		\$ -			
170	Inservice Education - Nursing			\$ 4,310						
	ANCILLARY SERVICES									
075	Patient Supplies			0	3,471	273	0	\$ 3,744	\$ 3,251	\$ 492
077	Specialized Support Surfaces			0	0	185	0	185	161	24
080	Physical Therapy			0	15,338	1,048	0	16,386	14,231	2,155
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	4,198	807	0	5,005	4,347	658
083	Speech Pathology			0	3,555	91	0	3,646	3,166	479
085	Pharmacy			0	1,343	539	0	1,883	1,635	248
090	Laboratory			0	0	183	0	183	159	24
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	397	0	397	345	52
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			4,310	486,427	15,484	0	501,910	435,906	66,004*
110	Intermediate Care			0	0	0	0	0	0	0*
115	Mentally Disordered Care			0	0	0	0	0	0	0*
120	Developmentally Disabled Care			0	0	0	0	0	0	0*
125	Subacute Care			0	0	0	0	0	0	0*
126	Subacute Care - Pediatric			0	0	0	0	0	0	0*
128	Transitional Inpatient Care			0	0	0	0	0	0	0*
130	Hospice Inpatient Care			0	0	0	0	0	0	0*
135	Other Routine Services			0	0	0	0	0	0	0*
	NONREIMBURSABLE									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	1,959	26	0	1,985	1,724	261
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 535,324	100%	\$ 4,310	\$ 516,291	\$ 19,033	\$ -	\$ 535,324	\$ 464,926	\$ 70,398

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
NEW VISTA NURSING AND REHABILITATION CENTER

Provider NPI:
1386631885

OSHPD Facility Number:
206190236

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. 68% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 5% of Total	Quality Assur. Fees 25% of Total	Caregiver Training 0% of Total
	GENERAL SERVICES													
045	Property Insurance	\$ -												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,448,457												
	Total Costs Allocable as Administration	1,448,457	68%											
167	CDPH Licensing Fees	32,547	2%											
168	Professional Liability Insurance	116,047	5%											
169	Quality Assurance Fees	537,765	25%											
174	Caregiver Training	0	0%											
	Total	2,134,816	100%						\$ 2,134,816					
	ANCILLARY SERVICES													
075	Patient Supplies			\$ -	\$ 2,787	\$ 110,716	\$ 3,471	\$ 116,974	30,610	\$ 20,769	\$ 467	\$ 1,664	\$ 7,711	\$ -
077	Specialized Support Surfaces			0	0	79,260	0	79,260	20,741	14,073	316	1,127	5,225	0
080	Physical Therapy			407,361	12,315	14,120	15,338	449,134	117,532	79,745	1,792	6,389	29,607	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			247,914	3,371	90,331	4,198	345,815	90,495	61,400	1,380	4,919	22,796	0
083	Speech Pathology			20,937	2,854	11,661	3,555	39,007	10,208	6,926	156	555	2,571	0
085	Pharmacy			0	1,079	228,694	1,343	231,116	60,480	41,035	922	3,288	15,235	0
090	Laboratory			0	0	78,585	0	78,585	20,565	13,953	314	1,118	5,180	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	170,178	0	170,178	44,533	30,216	679	2,421	11,218	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			4,019,650	968,230	1,162,434	486,427	6,636,741	1,736,746	1,178,370	26,478	94,408	437,490	0
110	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0
	NONREIMBURSABLE													
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	1,573	7,569	1,959	11,102	2,905	1,971	44	158	732	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 2,134,816		\$ 4,695,862	\$ 992,208	\$ 1,953,549	\$ 516,291	\$ 8,157,910	\$ 2,134,816					
	Total Administrative Costs							\$ 2,134,816		\$ 1,448,457	\$ 32,547	\$ 116,047	\$ 537,765	\$ -
	Unit Cost Multiplier							0.26168663						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 153,162	\$ 59,818	\$ 19,033	\$ 232,013							
	TOTAL FACILITY COSTS							\$ 10,524,739						

*(To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
NEW VISTA NURSING AND REHABILITATION CENTER

Provider NPI:
1386631885

OSHPD Facility Number:
206190236

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)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	435									
010	Housekeeping	105	105								
060	Laundry and Linen	1,524	1,524	1,524							
065	Dietary	4,325	4,325	4,325							
155	Social Services	171	171	171							
160	Activities	80	80	80							
165	Administration	680	680	680							
166	Medical Records										
170	Inservice Education - Nursing	154	154	154							
	ANCILLARY SERVICES										
075	Patient Supplies	124	124	124						116,974	116,974
077	Specialized Support Surfaces	0	0	0						79,260	79,260
080	Physical Therapy	548	548	548						449,134	449,134
081	Respiratory Therapy									0	0
082	Occupational Therapy	150	150	150						345,815	345,815
083	Speech Pathology	127	127	127						39,007	39,007
085	Pharmacy	48	48	48						231,116	231,116
090	Laboratory	0	0	0						78,585	78,585
095	Home Health Services									0	0
100	Other Ancillary Services	0	0	0						170,178	170,178
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	11,125	11,125	11,125	403,740	121,122	4,223,704	4,223,704	4,223,704	6,636,741	6,636,741
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	70	70	70						11,102	11,102
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	19,666	19,231	19,126	403,740	121,122	4,223,704	4,223,704	4,223,704	8,157,910	8,157,910
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 190,752 0.045162256	\$ 83,535 0.019777664			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 331,470 17.23623317	\$ 100,147 5.23616044	\$ 205,534 0.50907497	\$ 417,547 3.44732668	\$ 3,843 0.00090981	\$ 1,798 0.00042564	\$ 89,503 0.02119058	\$ 15,281 0.00187318	\$ 137,881 0.01690151
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 324,092 16.85258177	\$ 52,095 2.72375411	\$ 59,313 0.14690973	\$ 355,317 2.93354347	\$ 22,667 0.00536651	\$ 14,039 0.00332389	\$ 14,971 0.00354446	\$ 13,312 0.00163178	\$ 46,506 0.00570073
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 535,324 27.22078715	\$ 11,841 0.61572682	\$ 2,923 0.15281993	\$ 42,656 0.10565152	\$ 121,054 0.99943750	\$ 4,786 0.00113317	\$ 2,239 0.00053014	\$ 4,310 0.00102052	\$ 19,033 0.00233304	\$ - 0.00000000

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
NEW VISTA NURSING AND REHABILITATION CENTER

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

Provider NPI:
1386631885

OSHPD Facility Number:
206190236

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	\$ 263,945	\$ 0	\$ 263,945	(Sch 3)
005	.20-.39	Fringe Benefits	6200	67,525	0	67,525	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	324,092	0	324,092	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 655,562	\$ 0	\$ 655,562	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 73,787	\$ 0	\$ 73,787	(Sch 3)
010	.20-.39	Fringe Benefits	6300	24,550	0	24,550	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	50,325	0	50,325	(Sch 4)
010		Housekeeping - Total	6300	\$ 148,662	\$ 0	\$ 148,662	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 0	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	6,553	3,629	10,182	(Sch 5)
025		Depreciation: Equipment	7140	10,182	(10,182)	0	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	450,189	4,555	454,744	(Sch 5)
040		Property Taxes	7300	72,768	(2,370)	70,398	(Sch 5)
045		Property Insurance	7400	0	0	0	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	0	0	0	(Sch 6)
055		Interest - Other	7600	\$ 0	\$ 0	\$ 0	(Sch 6)
057		Subtotal 005 - 055		\$ 1,343,916	\$ (4,368)	\$ 1,339,548	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 131,184	\$ 0	\$ 131,184	(Sch 3)
060	.20-.39	Fringe Benefits	6400	40,102	0	40,102	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	29,479	0	29,479	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 200,765	\$ 0	\$ 200,765	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 249,134	\$ 0	\$ 249,134	(Sch 3)
065	.20-.39	Fringe Benefits	6500	71,220	0	71,220	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	270,649	0	270,649	(Sch 4)
065		Dietary - Total	6500	\$ 591,003	\$ 0	\$ 591,003	
070		Provision for Bad Debts	7700	\$ 0	0	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$ 0	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100	0	0	0	(Sch 2)
075	.79	Agency Staff	8100	0	0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	108,289	0	108,289	(Sch 4)
075		Patient Supplies - Total	8100	\$ 108,289	\$ 0	\$ 108,289	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	\$ 0	\$ 0	\$ 0	N/A
077	.20-.39	Fringe Benefits	8150	0	0	0	N/A
077	.79	Agency Staff	8150	0	0	0	N/A
077	.40-.99	Other - Nonlabor	8150	79,260	0	79,260	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 79,260	\$ 0	\$ 79,260	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
NEW VISTA NURSING AND REHABILITATION CENTER

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

Provider NPI:
1386631885

OSHPD Facility Number:
206190236

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	\$ 317,561	\$ 0	\$ 317,561	(Sch 2)
080	.20-.39	Fringe Benefits	8200	89,800	0	89,800	(Sch 2)
080	.79	Agency Staff	8200	0	0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	3,392	0	3,392	(Sch 4)
080		Physical Therapy - Total	8200	\$ 410,753	\$ 0	\$ 410,753	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$ 0	\$ 0	\$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220	0	0	0	(Sch 2)
081	.79	Agency Staff	8220	0	0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220	0	0	0	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$ 193,162	\$ 0	\$ 193,162	(Sch 2)
082	.20-.39	Fringe Benefits	8250	54,752	0	54,752	(Sch 2)
082	.79	Agency Staff	8250	0	0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	87,395	0	87,395	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 335,309	\$ 0	\$ 335,309	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$ 17,384	\$ 0	\$ 17,384	(Sch 2)
083	.20-.39	Fringe Benefits	8280	3,553	0	3,553	(Sch 2)
083	.79	Agency Staff	8280	0	0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	9,175	0	9,175	(Sch 4)
083		Speech Pathology - Total	8280	\$ 30,112	\$ 0	\$ 30,112	
085		Pharmacy					
085	.01-.19	Salaries and Wages	8300	\$ 0	\$ 0	\$ 0	(Sch 2)
085	.20-.39	Fringe Benefits	8300	0	0	0	(Sch 2)
085	.79	Agency Staff	8300	0	0	0	(Sch 2)
085	.40-.99	Other - Nonlabor	8300	227,754	0	227,754	(Sch 4)
085		Pharmacy - Total	8300	\$ 227,754	\$ 0	\$ 227,754	
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	\$ 0	\$ 0	\$ 0	(Sch 2)
090	.20-.39	Fringe Benefits	8400	0	0	0	(Sch 2)
090	.79	Agency Staff	8400	0	0	0	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	78,585	0	78,585	(Sch 4)
090		Laboratory - Total	8400	\$ 78,585	\$ 0	\$ 78,585	
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	\$ 0	\$ 0	\$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800	0	0	0	(Sch 2)
095	.79	Agency Staff	8800	0	0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800	0	0	0	(Sch 4)
095		Home Health Services - Total	8800	\$ 0	\$ 0	\$ 0	
100		Other Ancillary Services					
100	.01-.19	Salaries and Wages	8900	\$ 0	\$ 0	\$ 0	(Sch 2)
100	.20-.39	Fringe Benefits	8900	0	0	0	(Sch 2)
100	.79	Agency Staff	8900	0	0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	170,178	0	170,178	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 170,178	\$ 0	\$ 170,178	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
NEW VISTA NURSING AND REHABILITATION CENTER

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

Provider NPI:
1386631885

OSHPD Facility Number:
206190236

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	\$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
101	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900	0	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	\$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
102	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900	0	0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
104		Subtotal 075 - 102		\$ 1,440,240	\$ 0	\$ 1,440,240	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 2,888,525	\$ 0	\$ 2,888,525	(Sch 2)
105	.20-.39	Fringe Benefits	6110	856,838	0	856,838	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	478,341	0	478,341	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 4,223,704	\$ 0	\$ 4,223,704	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	\$ 0	\$ 0	\$ 0	
110	.20-.39	Fringe Benefits	6120	0	0	0	
110	.49	Agency Staff	6120	0	0	0	
110	.40-.99	Other - Nonlabor	6120	0	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	\$ 0	
115	.20-.39	Fringe Benefits	6130	0	0	0	
115	.49	Agency Staff	6130	0	0	0	
115	.40-.99	Other - Nonlabor	6130	0	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	\$ 0	
120	.20-.39	Fringe Benefits	6140	0	0	0	
120	.49	Agency Staff	6140	0	0	0	
120	.40-.99	Other - Nonlabor	6140	0	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	\$ 0	(Sch 2)
125	.20-.39	Fringe Benefits	6150	0	0	0	(Sch 2)
125	.49	Agency Staff	6150	0	0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150	0	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	\$ 0	(Sch 2)
126	.20-.39	Fringe Benefits	6160	0	0	0	(Sch 2)
126	.49	Agency Staff	6160	0	0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160	0	0	0	(Sch 4)
126		Subacute Care - Pediatric - Total	6160	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
NEW VISTA NURSING AND REHABILITATION CENTER

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

Provider NPI:
1386631885

OSHPD Facility Number:
206190236

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	\$ 0
128	.20-.39	Fringe Benefits	6170	0	0	0
128	.49	Agency Staff	6170	0	0	0
128	.40-.99	Other - Nonlabor	6170	0	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	\$ 0
130	.20-.39	Fringe Benefits	6180	0	0	0
130	.49	Agency Staff	6180	0	0	0
130	.40-.99	Other - Nonlabor	6180	0	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	\$ 0
135	.20-.39	Fringe Benefits	6190	0	0	0
135	.49	Agency Staff	6190	0	0	0
135	.40-.99	Other - Nonlabor	6190	0	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	\$ 0 (Sch 2)
139	.20-.39	Fringe Benefits	9100	0	0	0 (Sch 2)
139	.49	Agency Staff	9100	0	0	0 (Sch 2)
139	.40-.99	Other - Nonlabor	9100	0	0	0 (Sch 4)
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$ 0	\$ 0	\$ 0 (Sch 2)
140	.20-.39	Fringe Benefits	8900	0	0	0 (Sch 2)
140	.49	Agency Staff	8900	0	0	0 (Sch 2)
140	.40-.99	Other - Nonlabor	8900	6,199	0	6,199 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 6,199	\$ 0	\$ 6,199
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0 (Sch 2)
145	.20-.39	Fringe Benefits	9100	0	0	0 (Sch 2)
145	.49	Agency Staff	9100	0	0	0 (Sch 2)
145	.40-.99	Other - Nonlabor	9100	0	0	0 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		Subtotal 105 - 145		\$ 4,229,903	\$ 0	\$ 4,229,903
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 155,518	\$ 0	\$ 155,518 (Sch 2)
155	.20-.39	Fringe Benefits	6600	35,234	0	35,234 (Sch 2)
155	.49	Agency Staff	6600	0	0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	19,319	0	19,319 (Sch 4)
155		Social Services - Total	6600	\$ 210,071	\$ 0	\$ 210,071

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
NEW VISTA NURSING AND REHABILITATION CENTER

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

Provider NPI:
1386631885

OSHPD Facility Number:
206190236

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	\$ 66,136	\$ 0	\$ 66,136	(Sch 2)
160	.20-.39	Fringe Benefits	6700	17,399	0	17,399	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	12,473	0	12,473	(Sch 4)
160		Activities - Total	6700	\$ 96,008	\$ 0	\$ 96,008	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 293,337	\$ 58,904	\$ 352,241	(Sch 6)
165	.20-.39	Fringe Benefits	6900	49,380	14,661	64,041	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	982,787	49,388	1,032,175	(Sch 6)
165		Administration - Total	6900	\$ 1,325,504	\$ 122,953	\$ 1,448,457	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 111,236	\$ 0	\$ 111,236	(Sch 3)
166	.20-.39	Fringe Benefits	6900	26,645	0	26,645	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	51,061	(4,555)	46,506	(Sch 4)
166		Medical Records - Total	6900	\$ 188,942	\$ (4,555)	\$ 184,387	
167		CDPH Licensing Fees	6900	\$ 32,547	\$ 0	\$ 32,547	(Sch 6)
168		Professional Liability Insurance	6900	\$ 156,171	\$ (40,124)	\$ 116,047	(Sch 6)
169		Quality Assurance Fees	6900	\$ 537,765	\$ 0	\$ 537,765	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 70,451	\$ 0	\$ 70,451	(Sch 3)
170	.20-.39	Fringe Benefits	6800	15,591	0	15,591	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	11,956	0	11,956	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 97,998	\$ 0	\$ 97,998	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$ 58,904	\$ (58,904)	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900	14,661	(14,661)	0	(Sch 6)
174	.49	Agency Staff	6900	0	0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900	58,859	(58,859)	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 132,424	\$ (132,424)	\$ 0	
		Subtotal 155 - 174		\$ 2,777,430	\$ (54,150)	\$ 2,723,280	
200		Total		\$ 10,583,257	\$ (58,518)	\$ 10,524,739	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 320,827	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name:
NEW VISTA NURSING AND REHABILITATION CENTER

Provider NPI:
1386631885

OSHPD Facility Number:
206190236
Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Line No.	Sub No.	Description	TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8	AUDIT ADJ 9
128	1	Transitional Inpatient Care - Salaries and Wages	0								
128	2	Transitional Inpatient Care - Fringe Benefits	0								
128	3	Transitional Inpatient Care - Agency Staff	0								
128	4	Transitional Inpatient Care - Other - Nonlabor	0								
130	1	Hospice Inpatient Care - Salaries and Wages	0								
130	2	Hospice Inpatient Care - Fringe Benefits	0								
130	3	Hospice Inpatient Care - Agency Staff	0								
130	4	Hospice Inpatient Care - Other - Nonlabor	0								
135	1	Other Routine Services - Salaries and Wages	0								
135	2	Other Routine Services - Fringe Benefits	0								
135	3	Other Routine Services - Agency Staff	0								
135	4	Other Routine Services - Other - Nonlabor	0								
139	1	Residential Care - Salaries and Wages	0								
139	2	Residential Care - Fringe Benefits	0								
139	3	Residential Care - Agency Staff	0								
139	4	Residential Care - Other - Nonlabor	0								
140	1	Beauty and Barber - Salaries and Wages	0								
140	2	Beauty and Barber - Fringe Benefits	0								
140	3	Beauty and Barber - Agency Staff	0								
140	4	Beauty and Barber - Other - Nonlabor	0								
145	1	Other Nonreimbursable - Salaries and Wages	0								
145	2	Other Nonreimbursable - Fringe Benefits	0								
145	3	Other Nonreimbursable - Agency Staff	0								
145	4	Other Nonreimbursable - Other - Nonlabor	0								
155	1	Social Services - Salaries and Wages	0								
155	2	Social Services - Fringe Benefits	0								
155	3	Social Services - Agency Staff	0								
155	4	Social Services - Other - Nonlabor	0								
160	1	Activities - Salaries and Wages	0								
160	2	Activities - Fringe Benefits	0								
160	3	Activities - Agency Staff	0								
160	4	Activities - Other - Nonlabor	0								
165	1	Administration - Salaries and Wages	58,904			58,904					
165	2	Administration - Fringe Benefits	14,661			14,661					
165	3	Administration - Agency Staff	0								
165	4	Administration - Other - Nonlabor	49,388		6,000	58,859	100,001			(27,052)	(2,604)
166	1	Medical Records - Salaries and Wages	0								
166	2	Medical Records - Fringe Benefits	0								
166	3	Medical Records - Agency Staff	0								
166	4	Medical Records - Other - Nonlabor	(4,555)	(4,555)							
167	4	CDPH Licensing Fees	0								
168	4	Professional Liability Insurance	(40,124)				(25,000)				
169	4	Quality Assurance Fees	0								
170	1	Inservice Education - Nursing - Salaries and Wages	0								
170	2	Inservice Education - Nursing - Fringe Benefits	0								
170	3	Inservice Education - Nursing - Agency Staff	0								
170	4	Inservice Education - Nursing - Other - Nonlabor	0								
174	1	Caregiver Training - Salaries and Wages	(58,904)			(58,904)					
174	2	Caregiver Training - Fringe Benefits	(14,661)			(14,661)					

Provider Name							Fiscal Period		Provider NPI		Adjustments
NEW VISTA NURSING AND REHABILITATION CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1386631885		14
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	Not Reported			8	210	N/A	Total Facility Group Health Insurance To include total group health insurance costs for informational purpose 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$0	\$320,827	\$320,827	

Provider Name							Fiscal Period	Provider NPI	Adjustments		
NEW VISTA NURSING AND REHABILITATION CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1386631885	14		
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>RECLASSIFICATIONS OF REPORTED COSTS</u>											
2	10.5	166	4	8A-1	166	4	Medical Records - Other - Nonlabor	\$51,061	(\$4,555)	\$46,506	
	10.5	035	4	8A-1	035	4	Leases and Rentals	450,189	4,555	454,744	
							To reclassify lease expenses from the using cost center to the Leases and Rentals cost center. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000(e) and 52501				
3	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	\$478,341	(\$6,000)	\$472,341 *	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	982,787	6,000	988,787 *	
							To reclassify utilization review expense to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8				
4	10.5	174	1	8A-1	174	1	Caregiver Training - Salaries and Wages	\$58,904	(\$58,904)	\$0	
	10.5	174	2	8A-1	174	2	Caregiver Training - Fringe Benefits	14,661	(14,661)	0	
	10.5	174	4	8A-1	174	4	Caregiver Training - Other - Nonlabor	58,859	(58,859)	0	
	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	293,337	58,904	352,241	
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	49,380	14,661	64,041	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 988,787	58,859	1,047,646 *	
							To reclassify caregiver training expenses to the appropriate cost centers since the facility did not meet the criteria of caregiver training costs. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000(j), 52501 and 52506(d)				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments	
NEW VISTA NURSING AND REHABILITATION CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1386631885		14	
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>ADJUSTMENTS TO REPORTED COSTS</u>											
5	10.5	020	4	8A-1	020	4	Depreciation - Leasehold Improvements	\$6,553	\$3,629	\$10,182	
	10.5	025	4	8A-1	025	4	Depreciation - Equipment	10,182	(10,182)	0	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 1,047,646	100,001	1,147,647 *	
	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance	156,171	(25,000)	131,171 *	
							To reconcile the reported expenses to agree with the provider's general ledger. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304				
6	10.5	040	4	8A-1	040	4	Property Taxes	\$72,768	(\$2,370)	\$70,398	
							To reconcile the reported expenses to agree with the provider's property tax statements. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304				
7	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	* \$472,341	\$6,000	\$478,341	
							To reverse the elimination of utilization review expense since the State no longer performs the review. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304				
8	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$1,147,647	(\$27,052)	\$1,120,595 *	
							To adjust the reported other revenue abatement to agree with the provider's general ledger. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304				
9	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$1,120,595	(\$2,604)	\$1,117,991 *	
							To adjust the provider's elimination of political contributions/lobby fees to agree with CAHF's nonallowable lobbying fee percentage. 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	
NEW VISTA NURSING AND REHABILITATION CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1386631885		14	
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>ADJUSTMENTS TO REPORTED COSTS</u>											
10	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To adjust reported home office costs to agree with the filed New Vista Health Services Home Office Cost Report for fiscal period ended December 31, 2011. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304	*	\$1,117,991	(\$100,000)	\$1,017,991 *
11	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	\$1,017,991	\$14,184	\$1,032,175
	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance To adjust the reported expense to agree with the provider's insurance policies. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	131,171	(15,124)	116,047

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
NEW VISTA NURSING AND REHABILITATION CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1386631885		14
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>ADJUSTMENTS TO REPORTED PATIENT DAYS</u>											
12	4.1	5	2	1	15	N/A	Medi-Cal Patient Days 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 January 2, 2013 Report Date: January 3, 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	25,025	(376)	24,649	
13	Not Reported			1	16	N/A	Medi-Cal Managed Care Patient Days To include Medi-Cal Managed Care days to agree with the provider's patient census records. 42 CFR 413.20 and 413.50 CMS Pub. 15-1, Sections 2205 and 2304	0	70	70	

Provider Name							Fiscal Period			Provider NPI		Adjustments
NEW VISTA NURSING AND REHABILITATION CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1386631885		14
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>ADJUSTMENT TO OTHER MATTERS</u>												
14	Not Reported			1	14	N/A	Medi-Cal Overpayments To recover outstanding Medi-Cal credit balances. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761 and 51458.1			\$0	\$5,824	\$5,824