

**REPORT  
ON THE  
RATE SETTING AUDIT**

**SIERRA VISTA HEALTHCARE  
FRESNO, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1437388238**

**FISCAL PERIOD ENDED  
DECEMBER 31, 2011**

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

**Section Chief: Michael Harrold  
Audit Supervisor: Kathy Atkins  
Auditor: Jeffrey Swan**



TOBY DOUGLAS  
DIRECTOR

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



EDMUND G. BROWN JR.  
GOVERNOR

August 9, 2013

Clark Nelson, Administrator  
Sierra Vista Healthcare  
1715 South Cedar Avenue  
Fresno, CA 93702

SIERRA VISTA HEALTHCARE  
NATIONAL PROVIDER IDENTIFIER: 1437388238  
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. We also examined the facility's use of and Records of Noncovered Services deducted from patient share of cost. 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, patient days, and use of share of cost 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 \$28,954, which resulted from Medi-Cal overpayments

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

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—Fresno at (559) 446-2458.

Original Signed by

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

Clark Nelson  
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Certified

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

Provider Name:  
SIERRA VISTA HEALTHCARE

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

Provider NPI:  
1437388238

OSHPD Facility No.:  
206100715

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
<b>SKILLED NURSING CARE</b>				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 1,994,460	\$ 84.56
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 547,424	\$ 23.21
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 448,961	\$ 19.04
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 398,328	\$ 16.89
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 14,409	\$ 0.61
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 25,369	\$ 1.08
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 19,755	\$ 0.84
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 278,260	\$ 11.80
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 620,233	\$ 26.30
11	Cost of Routine Service/Audited Total Costs	\$ 4,356,809.00	\$ 4,347,200	\$ 184.32
12	Total Patient Days (Adj )	23,585	23,585	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 184.73	\$ 184.32	
14	Overpayments (Adj 6, 7)	\$ 0	\$ (28,954)	
15	Medi-Cal Days (Adj 4)	16,910	16,893	
16	Medi-Cal Managed Care Days (Adj 5)		114	
<b>INTERMEDIATE CARE</b>				
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	
<b>MENTALLY DISORDERED CARE</b>				
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	
<b>DEVELOPMENTALLY DISABLED CARE</b>				
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	
<b>SUBACUTE CARE</b>				
29	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
37	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
38	Cost of Administration (Subacute Care Sch.1, Ln. 34)	\$ N/A	\$ 0	\$ 0.00
39	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
40	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
41	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
42	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

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

Provider Name:  
SIERRA VISTA HEALTHCARE

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

Provider NPI:  
1437388238

OSHPD Facility No.:  
206100715

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

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

**Provider NPI:**  
1437388238

**OSHPD Facility No.:**  
206100715

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	\$ 40,617	\$ 40,617		
160	Activities	50,460		\$ 50,460	
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	165,911	0	0	165,911
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	83,433	0	0	83,433
083	Speech Pathology	11,535	0	0	11,535
085	Pharmacy	0	0	0	0
090	Laboratory	0	0	0	0
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	0	0	0	0
101	Subacute Care Ancillary Services	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
	<b>ROUTINE SERVICES</b>				
105	Skilled Nursing Care	1,903,383	40,617	50,460	1,994,460 *
110	Intermediate Care	0	0	0	0 *
115	Mentally Disordered Care	0	0	0	0 *
120	Developmentally Disabled Care	0	0	0	0 *
125	Subacute Care	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0 *
128	Transitional Inpatient Care	0	0	0	0 *
130	Hospice Inpatient Care	0	0	0	0 *
135	Other Routine Services	0	0	0	0 *
	<b>NONREIMBURSABLE</b>				
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	<b>TOTAL</b>	<b>\$ 2,255,339</b>	<b>\$ 40,617</b>	<b>\$ 50,460</b>	<b>\$ 2,255,339</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
INDIRECT CARE LABOR

Provider Name:  
SIERRA VISTA HEALTHCARE

Provider NPI:  
1437388238

OSHPD Facility Number:  
206100715

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 Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 60,580	\$ 60,580										
010	Housekeeping	168,535	697	\$ 169,232									
060	Laundry and Linen	20,523	1,424	4,025	\$ 25,972								
065	Dietary	189,673	3,707	10,475	0	\$ 203,855							
155	Social Services	N/A	512	1,447	0	0	\$ 1,959						
160	Activities	N/A	882	2,492	0	0	0	\$ 3,373					
165	Administration	N/A	5,823	16,456	0	0	0	0		\$ 22,279	\$ 22,279		
166	Medical Records	87,381	496	1,401	0	0	0	0		89,278		\$ 89,278	
170	Inservice Education - Nursing	57,182	0	0	0	0	0	0	\$ 57,182				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies		1,001	2,829	0	0	0	0	0	3,829	285	1,143	\$ 5,258
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		2,556	7,223	0	0	0	0	0	9,779	1,194	4,784	15,757
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		0	0	0	0	0	0	0	0	494	1,979	2,472
083	Speech Pathology		0	0	0	0	0	0	0	0	68	274	342
085	Pharmacy		543	1,533	0	0	0	0	0	2,076	618	2,477	5,171
090	Laboratory		0	0	0	0	0	0	0	0	70	279	348
095	Home Health Services		0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services		994	2,809	0	0	0	0	0	3,803	287	1,150	5,240
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		41,526	117,353	25,972	203,855	1,959	3,373	57,182	451,219	19,213	76,992	547,424 *
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		421	1,190	0	0	0	0	0	1,611	50	200	1,861
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 583,874</b>	<b>\$ 60,580</b>	<b>\$ 169,232</b>	<b>\$ 25,972</b>	<b>\$ 203,855</b>	<b>\$ 1,959</b>	<b>\$ 3,373</b>	<b>\$ 57,182</b>	<b>\$ 472,317</b>	<b>\$ 22,279</b>	<b>\$ 89,278</b>	<b>\$ 583,874</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
OTHER - NONLABOR

Provider Name:  
SIERRA VISTA HEALTHCARE

Provider NPI:  
1437388238

OSHPD Facility Number:  
206100715

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 Srvs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 126,973	\$ 126,973										
010	Housekeeping	20,761	1,461	\$ 22,222									
060	Laundry and Linen	23,356	2,985	528	\$ 26,869								
065	Dietary	206,303	7,769	1,375	0	\$ 215,447							
155	Social Services	1,049	1,073	190	0	0	\$ 2,312						
160	Activities	6,520	1,848	327	0	0	0	\$ 8,695					
165	Administration	N/A	12,205	2,161	0	0	0	0		\$ 14,366	\$ 14,366		
166	Medical Records	6,370	1,039	184	0	0	0	0		7,593		\$ 7,593	
170	Inservice Education - Nursing	1,148	0	0	0	0	0	0	\$ 1,148				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies	34,193	2,098	371	0	0	0	0	0	36,662	184	97	\$ 36,943
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	0	5,357	949	0	0	0	0	0	6,306	770	407	7,482
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	0	0	0	0	0	0	0	0	0	318	168	487
083	Speech Pathology	0	0	0	0	0	0	0	0	0	44	23	67
085	Pharmacy	96,853	1,137	201	0	0	0	0	0	98,191	399	211	98,801
090	Laboratory	11,757	0	0	0	0	0	0	0	11,757	45	24	11,826
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	34,572	2,083	369	0	0	0	0	0	37,024	185	98	37,307
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	73,107	87,036	15,409	26,869	215,447	2,312	8,695	1,148	430,024	12,389	6,548	448,961 *
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	2,550	882	156	0	0	0	0	0	3,588	32	17	3,638
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 645,512</b>	<b>\$ 126,973</b>	<b>\$ 22,222</b>	<b>\$ 26,869</b>	<b>\$ 215,447</b>	<b>\$ 2,312</b>	<b>\$ 8,695</b>	<b>\$ 1,148</b>	<b>\$ 623,553</b>	<b>\$ 14,366</b>	<b>\$ 7,593</b>	<b>\$ 645,512</b>

\* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
SIERRA VISTA HEALTHCARE

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

Provider NPI:  
1437388238

OSHPD Facility Number:  
206100715

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)	\$ 445,859	97%							
	Property Tax (line 40)	16,128	3%	\$ 461,987						
005	Plant Operations and Maintenance			6,921	\$ 6,921					
010	Housekeeping			5,235	80	\$ 5,315				
060	Laundry and Linen			10,698	163	126	\$ 10,987			
065	Dietary			27,843	423	329	0	\$ 28,596		
155	Social Services			3,847	59	45	0	0	\$ 3,951	
160	Activities			6,623	101	78	0	0	0	\$ 6,802
165	Administration			43,741	665	517	0	0	0	0
166	Medical Records			3,724	57	44	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
<b>ANCILLARY SERVICES</b>										
075	Patient Supplies			7,519	114	89	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			19,200	292	227	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			4,075	62	48	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			7,466	114	88	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			311,932	4,744	3,685	10,987	28,596	3,951	6,802
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			3,162	48	37	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 461,987</b>	<b>100%</b>	<b>\$ 461,987</b>	<b>\$ 6,921</b>	<b>\$ 5,315</b>	<b>\$ 10,987</b>	<b>\$ 28,596</b>	<b>\$ 3,951</b>	<b>\$ 6,802</b>

\* (To Schedule 1)

## ALLOCATION OF CAPITAL COSTS

Provider Name:  
SIERRA VISTA HEALTHCARE

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

Provider NPI:  
1437388238

OSHPD Facility Number:  
206100715

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 97% Of Total	Property Tax 3% Of Total
	<b>GENERAL SERVICES</b>									
	Capital Related (excluding lines 40 & 45)	\$ 445,859	97%							
	Property Tax (line 40)	16,128	3%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 44,923	\$ 44,923				
166	Medical Records				3,825		\$ 3,825			
170	Inservice Education - Nursing			\$ -						
	<b>ANCILLARY SERVICES</b>									
075	Patient Supplies			0	7,722	575	49	\$ 8,346	\$ 8,055	\$ 291
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	19,719	2,407	205	22,331	21,552	780
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	996	85	1,080	1,043	38
083	Speech Pathology			0	0	138	12	149	144	5
085	Pharmacy			0	4,186	1,246	106	5,538	5,345	193
090	Laboratory			0	0	140	12	152	147	5
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	7,668	579	49	8,296	8,006	290
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	370,697	38,741	3,298	412,737	398,328	14,409 *
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	3,247	101	9	3,357	3,240	117
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 461,987	100%	\$ -	\$ 413,239	\$ 44,923	\$ 3,825	\$ 461,987	\$ 445,859	\$ 16,128

\* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:  
SIERRA VISTA HEALTHCARE

Provider NPI:  
1437388238

OSHPD Facility Number:  
206100715

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. 66% of Total	DPH Licensing Fees 3% of Total	Professional Liability Ins. 2% of Total	Quality Assur. Fees 29% of Total	Caregiver Training 0% of Total
	<b>GENERAL SERVICES</b>													
045	Property Insurance	\$ 2,364												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	716,843												
	Total Costs Allocable as Administration	719,207	66%											
167	CDPH Licensing Fees	29,417	3%											
168	Professional Liability Insurance	22,908	2%											
169	Quality Assurance Fees	322,664	29%											
174	Caregiver Training	0	0%											
	Total	1,094,196	100%						\$ 1,094,196					
	<b>ANCILLARY SERVICES</b>													
075	Patient Supplies			\$ -	\$ 3,829	\$ 36,662	\$ 7,722	\$ 48,213	14,014	\$ 9,211	\$ 377	\$ 293	\$ 4,133	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			165,911	9,779	6,306	19,719	201,716	58,632	38,538	1,576	1,228	17,290	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			83,433	0	0	0	83,433	24,251	15,940	652	508	7,151	0
083	Speech Pathology			11,535	0	0	0	11,535	3,353	2,204	90	70	989	0
085	Pharmacy			0	2,076	98,191	4,186	104,453	30,361	19,956	816	636	8,953	0
090	Laboratory			0	0	11,757	0	11,757	3,417	2,246	92	72	1,008	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	3,803	37,024	7,668	48,494	14,096	9,265	379	295	4,157	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
	<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care			1,994,460	451,219	430,024	370,697	3,246,401	943,617	620,233	25,369	19,755	278,260	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	1,611	3,588	3,247	8,446	2,455	1,614	66	51	724	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	<b>SUBTOTAL</b>	\$ 1,094,196		\$ 2,255,339	\$ 472,317	\$ 623,553	\$ 413,239	\$ 3,764,449	\$ 1,094,196					
	Total Administrative Costs							\$ 1,094,196		\$ 719,207	\$ 29,417	\$ 22,908	\$ 322,664	\$ -
	Unit Cost Multiplier							0.29066567						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 111,557	\$ 21,959	\$ 48,748	\$ 182,263							
	<b>TOTAL FACILITY COSTS</b>							\$ 5,040,908						

\* (To Schedule 1)

## STATISTICS FOR COST ALLOCATION

Provider Name:  
SIERRA VISTA HEALTHCARE

Provider NPI:  
1437388238

OSHPD Facility Number:  
206100715

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 3)	Plant Ops (SQ FT) 5 (Adj 3)	Hskpng (SQ FT) 10 (Adj 3)	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)
	<b>GENERAL SERVICES</b>										
005	Plant Operations and Maintenance	394									
010	Housekeeping	298	298								
060	Laundry and Linen	609	609	609							
065	Dietary	1,585	1,585	1,585							
155	Social Services	219	219	219							
160	Activities	377	377	377							
165	Administration	2,490	2,490	2,490							
166	Medical Records	212	212	212							
170	Inservice Education - Nursing										
	<b>ANCILLARY SERVICES</b>										
075	Patient Supplies	428	428	428						48,213	48,213
077	Specialized Support Surfaces									0	0
080	Physical Therapy	1,093	1,093	1,093						201,716	201,716
081	Respiratory Therapy									0	0
082	Occupational Therapy									83,433	83,433
083	Speech Pathology									11,535	11,535
085	Pharmacy	232	232	232						104,453	104,453
090	Laboratory									11,757	11,757
095	Home Health Services									0	0
100	Other Ancillary Services	425	425	425						48,494	48,494
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care	17,757	17,757	17,757	115,920	69,552	1,976,490	1,976,490	1,976,490	3,246,401	3,246,401
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	180	180	180						8,446	8,446
145	Other Nonreimbursable									0	0
	<b>TOTAL STATISTICS</b>	26,299	25,905	25,607	115,920	69,552	1,976,490	1,976,490	1,976,490	3,764,449	3,764,449
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 40,617 0.020550066	\$ 50,460 0.025530106			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 60,580 2.33854468	\$ 169,232 6.60881346	\$ 25,972 0.22405056	\$ 203,855 2.93096622	\$ 1,959 0.00099139	\$ 3,373 0.00170664	\$ 57,182 0.02893109	\$ 22,279 0.00591824	\$ 89,278 0.02371605
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 126,973 4.90148620	\$ 22,222 0.86779564	\$ 26,869 0.23179342	\$ 215,447 3.09764366	\$ 2,312 0.00116999	\$ 8,695 0.00439922	\$ 1,148 0.00058083	\$ 14,366 0.00381610	\$ 7,593 0.00201705
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 461,987 17.56671356	\$ 6,921 0.26717951	\$ 5,315 0.20754091	\$ 10,987 0.09478290	\$ 28,596 0.41114091	\$ 3,951 0.00199904	\$ 6,802 0.00344126	\$ - 0.00000000	\$ 44,923 0.01193353	\$ 3,825 0.00101603

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
SIERRA VISTA HEALTHCARE

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

Provider NPI:  
1437388238

OSHPD Facility Number:  
206100715

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	\$ 50,159	\$ 0	\$ 50,159	(Sch 3)
005	.20-.39	Fringe Benefits	6200	10,421	0	10,421	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	127,205	(232)	126,973	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 187,785	\$ (232)	\$ 187,553	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 139,544	\$ 0	\$ 139,544	(Sch 3)
010	.20-.39	Fringe Benefits	6300	28,991	0	28,991	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	20,761	0	20,761	(Sch 4)
010		Housekeeping - Total	6300	\$ 189,296	\$ 0	\$ 189,296	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130		0	0	(Sch 5)
025		Depreciation: Equipment	7140	71,161	0	71,161	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	360,000	14,698	374,698	(Sch 5)
040		Property Taxes	7300	16,128	0	16,128	(Sch 5)
045		Property Insurance	7400	2,364	0	2,364	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	\$	\$ 0	\$ 0	(Sch 6)
057		<b>Subtotal 005 - 055</b>		\$ 826,734	\$ 14,466	\$ 841,200	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 16,993	\$ 0	\$ 16,993	(Sch 3)
060	.20-.39	Fringe Benefits	6400	3,530	0	3,530	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	23,356	0	23,356	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 43,879	\$ 0	\$ 43,879	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 157,046	\$ 0	\$ 157,046	(Sch 3)
065	.20-.39	Fringe Benefits	6500	32,627	0	32,627	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	206,987	(684)	206,303	(Sch 4)
065		Dietary - Total	6500	\$ 396,660	\$ (684)	\$ 395,976	
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	34,193	0	34,193	(Sch 4)
075		Patient Supplies - Total	8100	\$ 34,193	\$ 0	\$ 34,193	
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:

SIERRA VISTA HEALTHCARE

## Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

## Provider NPI:

1437388238

## OSHPD Facility Number:

206100715

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	165,911	0	165,911	(Sch 2)
080	.40-.99	Other - Nonlabor	8200		0	0	(Sch 4)
080		Physical Therapy - Total	8200	\$ 165,911	\$ 0	\$ 165,911	
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	83,433	0	83,433	(Sch 2)
082	.40-.99	Other - Nonlabor	8250		0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 83,433	\$ 0	\$ 83,433	
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	11,535	0	11,535	(Sch 2)
083	.40-.99	Other - Nonlabor	8280		0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 11,535	\$ 0	\$ 11,535	
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	96,853	0	96,853	(Sch 4)
085		Pharmacy - Total	8300	\$ 96,853	\$ 0	\$ 96,853	
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	11,757	0	11,757	(Sch 4)
090		Laboratory - Total	8400	\$ 11,757	\$ 0	\$ 11,757	
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	34,572	0	34,572	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 34,572	\$ 0	\$ 34,572	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
SIERRA VISTA HEALTHCARE

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

Provider NPI:  
1437388238

OSHPD Facility Number:  
206100715

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		\$ 438,254	\$ 0	\$ 438,254	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,575,972	\$ 0	\$ 1,575,972	(Sch 2)
105	.20-.39	Fringe Benefits	6110	327,411	0	327,411	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	77,126	(4,019)	73,107	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 1,980,509	\$ (4,019)	\$ 1,976,490	
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:  
SIERRA VISTA HEALTHCARE

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

Provider NPI:  
1437388238

OSHPD Facility Number:  
206100715

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	2,550	0	2,550 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 2,550	\$ 0	\$ 2,550
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0 (Sch 2)
145	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
145	.49	Agency Staff	9100		0	0 (Sch 2)
145	.40-.99	Other - Nonlabor	9100		0	0 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		<b>Subtotal 105 - 145</b>		\$ 1,983,059	\$ (4,019)	\$ 1,979,040
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 33,630	\$ 0	\$ 33,630 (Sch 2)
155	.20-.39	Fringe Benefits	6600	6,987	0	6,987 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	1,049	0	1,049 (Sch 4)
155		Social Services - Total	6600	\$ 41,666	\$ 0	\$ 41,666

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
SIERRA VISTA HEALTHCARE

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

Provider NPI:  
1437388238

OSHPD Facility Number:  
206100715

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	\$ 41,780	\$ 0	\$ 41,780	(Sch 2)
160	.20-.39	Fringe Benefits	6700	8,680	0	8,680	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	7,162	(642)	6,520	(Sch 4)
160		Activities - Total	6700	\$ 57,622	\$ (642)	\$ 56,980	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 236,399	\$ 0	\$ 236,399	(Sch 6)
165	.20-.39	Fringe Benefits	6900	49,112	0	49,112	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	440,453	(9,121)	431,332	(Sch 6)
165		Administration - Total	6900	\$ 725,964	\$ (9,121)	\$ 716,843	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 72,350	\$ 0	\$ 72,350	(Sch 3)
166	.20-.39	Fringe Benefits	6900	15,031	0	15,031	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	6,370	0	6,370	(Sch 4)
166		Medical Records - Total	6900	\$ 93,751	\$ 0	\$ 93,751	
167		CDPH Licensing Fees	6900	\$ 29,417	\$ 0	\$ 29,417	(Sch 6)
168		Professional Liability Insurance	6900	\$ 22,908	\$ 0	\$ 22,908	(Sch 6)
169		Quality Assurance Fees	6900	\$ 322,664	\$ 0	\$ 322,664	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 47,346	\$ 0	\$ 47,346	(Sch 3)
170	.20-.39	Fringe Benefits	6800	9,836	0	9,836	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	1,148	0	1,148	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 58,330	\$ 0	\$ 58,330	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900		0	0	(Sch 6)
174	.49	Agency Staff	6900		0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900		0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		<b>Subtotal 155 - 174</b>		\$ 1,352,322	\$ (9,763)	\$ 1,342,559	
200		<b>Total</b>		\$ 5,040,908	\$ 0	\$ 5,040,908	

210	0.24	Total Facility Group Health Insurance * (Adj. 1)	6900		\$ 86,997
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\* For informational purposes only, this amount is included in various cost centers above.









Provider Name							Fiscal Period	Provider NPI	Adjustments	
SIERRA VISTA HEALTHCARE							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1437388238	7	
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 expense in the auc report for informational purposes only 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$0	\$86,997	\$86,997

Provider Name							Fiscal Period	Provider NPI		Adjustments
SIERRA VISTA HEALTHCARE							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1437388238		7
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	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor	\$127,205	(\$232)	\$126,973
	10.5	065	4	8A-1	065	4	Dietary - Other - Nonlabor	206,987	(684)	206,303
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	77,126	(4,019)	73,107
	10.5	160	4	8A-1	160	4	Activities - Other - Nonlabor	7,162	(642)	6,520
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	440,453	(9,121)	431,332
	10.5	035	4	8A-1	035	4	Leases and Rentals	360,000	14,698	374,698
							To reclassify equipment rental expenses for proper cost determination.			
							42 CFR 413.20 and 413.24			
							CMS Pub. 15-1, Sections 2300 and 2304			
							CCR, Title 22, Sections 52000(e) and 52501			
							OSHPD LTC Manual, Chapter 3000, Section 3220.3			

Provider Name							Fiscal Period		Provider NPI		Adjustments
SIERRA VISTA HEALTHCARE							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1437388238		7
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 STATISTICS</u></b>											
3	10.7	005	1	7	005	N/A	Plant Operations and Maintenance (Square Feet)	0	394	394	
	10.7	010	1,2	7	010	N/A	Housekeeping	0	298	298	
	10.7	060	1,2,3	7	060	N/A	Laundry and Linen	0	609	609	
	10.7	065	1,2,3	7	065	N/A	Dietary	0	1,585	1,585	
	10.7	075	1,2,3	7	075	N/A	Patient Supplies	0	428	428	
	10.7	080	1,2,3	7	080	N/A	Physical Therapy	0	1,093	1,093	
	10.7	085	1,2,3	7	085	N/A	Pharmacy	0	232	232	
	10.7	100	1,2,3	7	100	N/A	Other Ancillary Services	0	425	425	
	10.7	105	1,2,3	7	105	N/A	Skilled Nursing Care	22,350	(4,593)	17,757	
	10.7	140	1,2,3	7	140	N/A	Beauty and Barber	0	180	180	
	10.7	155	1,2,3	7	155	N/A	Social Services	0	219	219	
	10.7	160	1,2,3	7	160	N/A	Activities	0	377	377	
	10.7	165	1,2,3	7	165	N/A	Administration	0	2,490	2,490	
	10.7	166	1,2,3	7	166	N/A	Medical Records	0	212	212	
	10.7	175	1	7	175	N/A	Total Statistics- Capital	22,350	3,949	26,299	
	10.7	175	2	7	175	N/A	Total Statistics - Plant Operations	22,350	3,555	25,905	
	10.7	175	3	7	175	N/A	Total Statistics - Housekeeping	22,350	3,257	25,607	
<p>To adjust reported square footage statistic to agree with the provider's records in order to properly allocate indirect costs.                      42 CFR 413.20 and 413.24                      CMS Pub. 15-1, Sections 2300, 2304 and 2306</p>											

Provider Name							Fiscal Period		Provider NPI		Adjustments
SIERRA VISTA HEALTHCARE							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1437388238		7
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>ADJUSTMENTS TO REPORTED PATIENT DAYS</b>											
4	4.1	5	2	1	15	N/A	Medi-Cal 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 June 30, 2013 Report Date: July 8, 2013 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64 and 433.139 CMS Pub. 15-1, Sections 2304, 2404 and 2408 CCR, Title 22, Section 51541	16,910	(17)	16,893	
5	N/A			1	16	N/A	Medi-Cal Managed Care 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	114	114	

Provider Name							Fiscal Period		Provider NPI		Adjustments
SIERRA VISTA HEALTHCARE							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1437388238		7
Report References							Explanation of Audit Adjustments				
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<b><u>ADJUSTMENTS TO OTHER MATTERS</u></b>											
6	N/A			1	14.00		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	\$15,079	\$15,079 *	
7	N/A			1	14.00		Medi-Cal Overpayments To recover Medi-Cal overpayments because the Share of Cost was not properly deducted from the amount billed. 42 CFR 413.5 and 413.20 CMS Pub. 15-1, Sections 2300 and 2409 CCR, Title 22, Sections 50786 and 51458.1	* \$15,079	\$13,875	\$28,954	

\*Balance carried forward from prior/to subsequent adjustments