

**REPORT
ON THE
RATE SETTING AUDIT**

**PALOMAR VISTA HEALTHCARE CENTER
ESCONDIDO, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1861491490**

**FISCAL PERIOD ENDED
DECEMBER 31, 2011**

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

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



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



EDMUND G. BROWN JR.
GOVERNOR

Date: March 19, 2013

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

PALOMAR VISTA HEALTHCARE CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1861491490
FISCAL PERIOD ENDED DECEMBER 31, 2011

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

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

This audit report includes the:

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

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

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

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

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

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

United States Postal Service (USPS)

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

Courier (UPS, FedEx, etc.)

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

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

If you have questions regarding this report, you may call the Audits Section—Santa Ana at (714) 558-4434.

(Original signed by Margaret A. Varho)

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

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
PALOMAR VISTA HEALTHCARE CENTER

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

Provider NPI:
1861491490

OSHPD Facility No.:
206370702

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	\$ 2,249,676	\$ 91.04
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 525,660	\$ 21.27
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 496,126	\$ 20.08
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 470,342	\$ 19.03
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 14,558	\$ 0.59
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 14,345	\$ 0.58
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 118,032	\$ 4.78
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 271,353	\$ 10.98
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 754,173	\$ 30.52
11	Cost of Routine Service/Audited Total Costs	\$ 4,823,123.00	\$ 4,914,264	\$ 198.87
12	Total Patient Days (Adj)	24,711	24,711	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 195.18	\$ 198.87	
14	Overpayments (Adj)	\$ 0	\$ 0	
15	Medi-Cal Days (Adj 6)	14,881	14,846	
16	Medi-Cal Managed Care Days (Adj)		0	
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:
PALOMAR VISTA HEALTHCARE CENTER

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

Provider NPI:
1861491490

OSHPD Facility No.:
206370702

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:
PALOMAR VISTA HEALTHCARE CENTER

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

Provider NPI:
1861491490

OSHPD Facility No.:
206370702

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	\$ 52,832	\$ 52,832		
160	Activities	59,490		\$ 59,490	
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	245,201	0	0	245,201
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	255,206	0	0	255,206
083	Speech Pathology	74,766	0	0	74,766
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	2,137,354	52,832	59,490	2,249,676 *
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	\$ 2,824,849	\$ 52,832	\$ 59,490	\$ 2,824,849

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
PALOMAR VISTA HEALTHCARE CENTER

Provider NPI:
1861491490

OSHPD Facility Number:
206370702

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
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 46,920	\$ 46,920										
010	Housekeeping	71,645	345	\$ 71,990									
060	Laundry and Linen	68,655	1,698	2,624	\$ 72,977								
065	Dietary	237,502	5,814	8,987	0	\$ 252,303							
155	Social Services	N/A	301	466	0	0	\$ 767						
160	Activities	N/A	1,644	2,541	0	0	0	\$ 4,185					
165	Administration	N/A	1,536	2,374	0	0	0	0		\$ 3,910	\$ 3,910		
166	Medical Records	65,848	97	150	0	0	0	0		66,095		\$ 66,095	
170	Inservice Education - Nursing	54,418	1,547	2,391	0	0	0	0	\$ 58,356				
ANCILLARY SERVICES													
075	Patient Supplies		97	150	0	0	0	0	0	247	34	578	\$ 859
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	5	81	85
080	Physical Therapy		1,199	1,853	0	0	0	0	0	3,052	232	3,930	7,214
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		700	1,082	0	0	0	0	0	1,782	230	3,883	5,895
083	Speech Pathology		144	222	0	0	0	0	0	365	66	1,122	1,554
085	Pharmacy		97	150	0	0	0	0	0	247	134	2,271	2,652
090	Laboratory		0	0	0	0	0	0	0	0	27	455	481
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	19	329	348
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		31,634	48,895	72,977	252,303	767	4,185	58,356	469,117	3,158	53,384	525,660 *
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		68	105	0	0	0	0	0	174	4	62	240
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 544,988	\$ 46,920	\$ 71,990	\$ 72,977	\$ 252,303	\$ 767	\$ 4,185	\$ 58,356	\$ 474,983	\$ 3,910	\$ 66,095	\$ 544,988

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
PALOMAR VISTA HEALTHCARE CENTER

Provider NPI:
1861491490

OSHPD Facility Number:
206370702

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	\$ 145,717	\$ 145,717										
010	Housekeeping	29,755	1,070	\$ 30,825									
060	Laundry and Linen	35,390	5,272	1,124	\$ 41,786								
065	Dietary	173,774	18,057	3,848	0	\$ 195,679							
155	Social Services	390	936	200	0	0	\$ 1,526						
160	Activities	9,878	5,105	1,088	0	0	0	\$ 16,071					
165	Administration	N/A	4,771	1,017	0	0	0	0		\$ 5,787	\$ 5,787		
166	Medical Records	6,107	301	64	0	0	0	0		6,472		\$ 6,472	
170	Inservice Education - Nursing	0	4,804	1,024	0	0	0	0	\$ 5,828				
ANCILLARY SERVICES													
075	Patient Supplies	38,118	301	64	0	0	0	0	0	38,483	51	57	\$ 38,590
077	Specialized Support Surfaces	5,548	0	0	0	0	0	0	0	5,548	7	8	5,563
080	Physical Therapy	4,548	3,723	793	0	0	0	0	0	9,064	344	385	9,793
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	0	2,174	463	0	0	0	0	0	2,637	340	380	3,357
083	Speech Pathology	0	446	95	0	0	0	0	0	541	98	110	749
085	Pharmacy	154,655	301	64	0	0	0	0	0	155,020	199	222	155,441
090	Laboratory	31,298	0	0	0	0	0	0	0	31,298	40	45	31,382
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	22,646	0	0	0	0	0	0	0	22,646	29	32	22,707
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	106,154	98,244	20,936	41,786	195,679	1,526	16,071	5,828	486,225	4,674	5,227	496,126 *
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	3,120	212	45	0	0	0	0	0	3,377	5	6	3,389
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 767,098	\$ 145,717	\$ 30,825	\$ 41,786	\$ 195,679	\$ 1,526	\$ 16,071	\$ 5,828	\$ 754,839	\$ 5,787	\$ 6,472	\$ 767,098

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
PALOMAR VISTA HEALTHCARE CENTER

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

Provider NPI:
1861491490

OSHPD Facility Number:
206370702

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)	\$ 498,357	97%							
	Property Tax (line 40)	15,425	3%	\$ 513,782						
005	Plant Operations and Maintenance			8,427	\$ 8,427					
010	Housekeeping			3,711	62	\$ 3,773				
060	Laundry and Linen			18,284	305	138	\$ 18,727			
065	Dietary			62,623	1,044	471	0	\$ 64,139		
155	Social Services			3,247	54	24	0	0	\$ 3,326	
160	Activities			17,705	295	133	0	0	0	\$ 18,133
165	Administration			16,545	276	124	0	0	0	0
166	Medical Records			1,044	17	8	0	0	0	0
170	Inservice Education - Nursing			16,661	278	125	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			1,044	17	8	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			12,911	215	97	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			7,538	126	57	0	0	0	0
083	Speech Pathology			1,546	26	12	0	0	0	0
085	Pharmacy			1,044	17	8	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			340,717	5,682	2,563	18,727	64,139	3,326	18,133
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			734	12	6	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 513,782	100%	\$ 513,782	\$ 8,427	\$ 3,773	\$ 18,727	\$ 64,139	\$ 3,326	\$ 18,133

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
PALOMAR VISTA HEALTHCARE CENTER

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

Provider NPI:
1861491490

OSHPD Facility Number:
206370702

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
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 498,357	97%							
	Property Tax (line 40)	15,425	3%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 16,945	\$ 16,945				
166	Medical Records				1,069		\$ 1,069			
170	Inservice Education - Nursing			\$ 17,064						
	ANCILLARY SERVICES									
075	Patient Supplies			0	1,069	148	9	\$ 1,227	\$ 1,190	\$ 37
077	Specialized Support Surfaces			0	0	21	1	22	21	1
080	Physical Therapy			0	13,224	1,007	64	14,295	13,865	429
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	7,720	996	63	8,779	8,515	264
083	Speech Pathology			0	1,584	288	18	1,890	1,833	57
085	Pharmacy			0	1,069	582	37	1,688	1,637	51
090	Laboratory			0	0	117	7	124	120	4
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	84	5	90	87	3
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			17,064	470,350	13,687	863	484,900	470,342	14,558 *
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	752	16	1	769	746	23
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 513,782	100%	\$ 17,064	\$ 495,768	\$ 16,945	\$ 1,069	\$ 513,782	\$ 498,357	\$ 15,425

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
PALOMAR VISTA HEALTHCARE CENTER

Provider NPI:
1861491490

OSHPD Facility Number:
206370702

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. 65% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 10% of Total	Quality Assur. Fees 23% of Total	Caregiver Training 0% of Total
	GENERAL SERVICES													
045	Property Insurance	\$ 3,573												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	930,161												
	Total Costs Allocable as Administration	933,734	65%											
167	CDPH Licensing Fees	17,760	1%											
168	Professional Liability Insurance	146,134	10%											
169	Quality Assurance Fees	335,959	23%											
174	Caregiver Training	0	0%											
	Total	1,433,587	100%						\$ 1,433,587					
	ANCILLARY SERVICES													
075	Patient Supplies			\$ -	\$ 247	\$ 38,483	\$ 1,069	\$ 39,799	12,538	\$ 8,167	\$ 155	\$ 1,278	\$ 2,938	\$ -
077	Specialized Support Surfaces			0	0	5,548	0	5,548	1,748	1,138	22	178	410	0
080	Physical Therapy			245,201	3,052	9,064	13,224	270,541	85,232	55,514	1,056	8,688	19,974	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			255,206	1,782	2,637	7,720	267,345	84,225	54,858	1,043	8,586	19,738	0
083	Speech Pathology			74,766	365	541	1,584	77,256	24,339	15,853	302	2,481	5,704	0
085	Pharmacy			0	247	155,020	1,069	156,336	49,253	32,080	610	5,021	11,542	0
090	Laboratory			0	0	31,298	0	31,298	9,860	6,422	122	1,005	2,311	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	22,646	0	22,646	7,134	4,647	88	727	1,672	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			2,249,676	469,117	486,225	470,350	3,675,368	1,157,902	754,173	14,345	118,032	271,353	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	174	3,377	752	4,303	1,356	883	17	138	318	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 1,433,587		\$ 2,824,849	\$ 474,983	\$ 754,839	\$ 495,768	\$ 4,550,438	\$ 1,433,587					
	Total Administrative Costs							\$ 1,433,587		\$ 933,734	\$ 17,760	\$ 146,134	\$ 335,959	\$ -
	Unit Cost Multiplier							0.31504372						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 70,005	\$ 12,259	\$ 18,014	\$ 100,279							
	TOTAL FACILITY COSTS							\$ 6,084,304						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
PALOMAR VISTA HEALTHCARE CENTER

Provider NPI:
1861491490

OSHPD Facility Number:
206370702

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 5)	Plant Ops (SQ FT) 5 (Adj 5)	Hskpng (SQ FT) 10 (Adj 5)	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	218									
010	Housekeeping	96	96								
060	Laundry and Linen	473	473	473							
065	Dietary	1,620	1,620	1,620							
155	Social Services	84	84	84							
160	Activities	458	458	458							
165	Administration	428	428	428							
166	Medical Records	27	27	27							
170	Inservice Education - Nursing	431	431	431							
	ANCILLARY SERVICES										
075	Patient Supplies	27	27	27						39,799	39,799
077	Specialized Support Surfaces									5,548	5,548
080	Physical Therapy	334	334	334						270,541	270,541
081	Respiratory Therapy									0	0
082	Occupational Therapy	195	195	195						267,345	267,345
083	Speech Pathology	40	40	40						77,256	77,256
085	Pharmacy	27	27	27						156,336	156,336
090	Laboratory									31,298	31,298
095	Home Health Services									0	0
100	Other Ancillary Services									22,646	22,646
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	8,814	8,814	8,814	247,110	74,133	2,243,508	2,243,508	2,243,508	3,675,368	3,675,368
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	19	19	19						4,303	4,303
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	13,291	13,073	12,977	247,110	74,133	2,243,508	2,243,508	2,243,508	4,550,438	4,550,438
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 52,832 0.023548835	\$ 59,490 0.026516509			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 46,920 3.58907672	\$ 71,990 5.54747256	\$ 72,977 0.29532025	\$ 252,303 3.40338594	\$ 767 0.00034209	\$ 4,185 0.00186518	\$ 58,356 0.02601099	\$ 3,910 0.00085936	\$ 66,095 0.01452491
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 145,717 11.14640863	\$ 30,825 2.37536066	\$ 41,786 0.16909796	\$ 195,679 2.63957032	\$ 1,526 0.00068011	\$ 16,071 0.00716332	\$ 5,828 0.00259767	\$ 5,787 0.00127182	\$ 6,472 0.00142230
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 513,782 38.65638402	\$ 8,427 0.64461805	\$ 3,773 0.29073717	\$ 18,727 0.07578363	\$ 64,139 0.86518308	\$ 3,326 0.00148237	\$ 18,133 0.00808244	\$ 17,064 0.00760596	\$ 16,945 0.00372388	\$ 1,069 0.00023492

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
PALOMAR VISTA HEALTHCARE CENTER

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

Provider NPI:
1861491490

OSHPD Facility Number:
206370702

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	\$ 36,826	\$ 0	\$ 36,826	(Sch 3)
005	.20-.39	Fringe Benefits	6200	10,094	0	10,094	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	145,717	0	145,717	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 192,637	\$ 0	\$ 192,637	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 56,598	\$ 0	\$ 56,598	(Sch 3)
010	.20-.39	Fringe Benefits	6300	15,047	0	15,047	(Sch 3)
010	.79	Agency Staff	6300	5,952	(5,952)	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	23,803	5,952	29,755	(Sch 4)
010		Housekeeping - Total	6300	\$ 101,400	\$ 0	\$ 101,400	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 696	\$ 0	\$ 696	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	138,114	0	138,114	(Sch 5)
025		Depreciation: Equipment	7140	69,925	0	69,925	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	170	0	170	(Sch 5)
035		Leases and Rentals	7200	289,452	0	289,452	(Sch 5)
040		Property Taxes	7300	15,425	0	15,425	(Sch 5)
045		Property Insurance	7400	3,573	0	3,573	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	\$	\$ 0	\$ 0	(Sch 6)
057		Subtotal 005 - 055		\$ 811,392	\$ 0	\$ 811,392	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 54,379	\$ 0	\$ 54,379	(Sch 3)
060	.20-.39	Fringe Benefits	6400	14,276	0	14,276	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	35,390	0	35,390	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 104,045	\$ 0	\$ 104,045	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 184,800	\$ 0	\$ 184,800	(Sch 3)
065	.20-.39	Fringe Benefits	6500	52,702	0	52,702	(Sch 3)
065	.79	Agency Staff	6500	27,180	(27,180)	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	146,594	27,180	173,774	(Sch 4)
065		Dietary - Total	6500	\$ 411,276	\$ 0	\$ 411,276	
070		Provision for Bad Debts	7700	\$	0	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100		0	0	(Sch 2)
075	.79	Agency Staff	8100		0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	38,118	0	38,118	(Sch 4)
075		Patient Supplies - Total	8100	\$ 38,118	\$ 0	\$ 38,118	
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	5,548	0	5,548	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 5,548	\$ 0	\$ 5,548	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
PALOMAR VISTA HEALTHCARE CENTER

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

Provider NPI:
1861491490

OSHPD Facility Number:
206370702

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	\$ 193,598	\$ 0	\$ 193,598	(Sch 2)
080	.20-.39	Fringe Benefits	8200	51,603	0	51,603	(Sch 2)
080	.79	Agency Staff	8200		0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	4,548	0	4,548	(Sch 4)
080		Physical Therapy - Total	8200	\$ 249,749	\$ 0	\$ 249,749	
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	\$ 201,730	\$ 0	\$ 201,730	(Sch 2)
082	.20-.39	Fringe Benefits	8250	53,476	0	53,476	(Sch 2)
082	.79	Agency Staff	8250		0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250		0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 255,206	\$ 0	\$ 255,206	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$ 60,739	\$ 0	\$ 60,739	(Sch 2)
083	.20-.39	Fringe Benefits	8280	14,027	0	14,027	(Sch 2)
083	.79	Agency Staff	8280		0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280		0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 74,766	\$ 0	\$ 74,766	
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	154,655	0	154,655	(Sch 4)
085		Pharmacy - Total	8300	\$ 154,655	\$ 0	\$ 154,655	
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	31,298	0	31,298	(Sch 4)
090		Laboratory - Total	8400	\$ 31,298	\$ 0	\$ 31,298	
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	22,646	0	22,646	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 22,646	\$ 0	\$ 22,646	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
PALOMAR VISTA HEALTHCARE CENTER

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

Provider NPI:
1861491490

OSHPD Facility Number:
206370702

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		\$ 831,986	\$ 0	\$ 831,986	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,611,896	\$ 0	\$ 1,611,896	(Sch 2)
105	.20-.39	Fringe Benefits	6110	429,571	0	429,571	(Sch 2)
105	.49	Agency Staff	6110	120,788	(24,901)	95,887	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	81,254	24,900	106,154	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,243,509	\$ (1)	\$ 2,243,508	
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:
PALOMAR VISTA HEALTHCARE CENTER

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

Provider NPI:
1861491490

OSHPD Facility Number:
206370702

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

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
PALOMAR VISTA HEALTHCARE CENTER

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

Provider NPI:
1861491490

OSHPD Facility Number:
206370702

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED
128		Transitional Inpatient Care				
128	.01-.19	Salaries and Wages	6170	\$	\$ 0	\$ 0
128	.20-.39	Fringe Benefits	6170		0	0
128	.49	Agency Staff	6170		0	0
128	.40-.99	Other - Nonlabor	6170		0	0
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0 (Sch 2)
130		Hospice Inpatient Care				
130	.01-.19	Salaries and Wages	6180	\$	\$ 0	\$ 0
130	.20-.39	Fringe Benefits	6180		0	0
130	.49	Agency Staff	6180		0	0
130	.40-.99	Other - Nonlabor	6180		0	0
130		Hospice Inpatient Care - Total	6180	\$ 0	\$ 0	\$ 0 (Sch 2)
135		Other Routine Services				
135	.01-.19	Salaries and Wages	6190	\$	\$ 0	\$ 0
135	.20-.39	Fringe Benefits	6190		0	0
135	.49	Agency Staff	6190		0	0
135	.40-.99	Other - Nonlabor	6190		0	0
135		Other Routine Services - Total	6190	\$ 0	\$ 0	\$ 0 (Sch 2)
		Other Nonreimbursable				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0 (Sch 2)
139	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
139	.49	Agency Staff	9100		0	0 (Sch 2)
139	.40-.99	Other - Nonlabor	9100		0	0 (Sch 4)
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0 (Sch 2)
140	.20-.39	Fringe Benefits	8900		0	0 (Sch 2)
140	.49	Agency Staff	8900		0	0 (Sch 2)
140	.40-.99	Other - Nonlabor	8900	3,120	0	3,120 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 3,120	\$ 0	\$ 3,120
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0 (Sch 2)
145	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
145	.49	Agency Staff	9100		0	0 (Sch 2)
145	.40-.99	Other - Nonlabor	9100		0	0 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		Subtotal 105 - 145		\$ 2,246,629	\$ (1)	\$ 2,246,628
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 41,688	\$ 0	\$ 41,688 (Sch 2)
155	.20-.39	Fringe Benefits	6600	11,144	0	11,144 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	390	0	390 (Sch 4)
155		Social Services - Total	6600	\$ 53,222	\$ 0	\$ 53,222

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
PALOMAR VISTA HEALTHCARE CENTER

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

Provider NPI:
1861491490

OSHPD Facility Number:
206370702

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	\$ 46,921	\$ 0	\$ 46,921	(Sch 2)
160	.20-.39	Fringe Benefits	6700	12,569	0	12,569	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	9,878	0	9,878	(Sch 4)
160		Activities - Total	6700	\$ 69,368	\$ 0	\$ 69,368	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 295,577	\$ 0	\$ 295,577	(Sch 6)
165	.20-.39	Fringe Benefits	6900	(3,748)	105,807	102,059	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	532,525	0	532,525	(Sch 6)
165		Administration - Total	6900	\$ 824,354	\$ 105,807	\$ 930,161	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 52,393	\$ 0	\$ 52,393	(Sch 3)
166	.20-.39	Fringe Benefits	6900	13,455	0	13,455	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	6,107	0	6,107	(Sch 4)
166		Medical Records - Total	6900	\$ 71,955	\$ 0	\$ 71,955	
167		CDPH Licensing Fees	6900	\$ 17,760	\$ 0	\$ 17,760	(Sch 6)
168		Professional Liability Insurance	6900	\$ 146,134	\$ 0	\$ 146,134	(Sch 6)
169		Quality Assurance Fees	6900	\$ 335,959	\$ 0	\$ 335,959	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 43,494	\$ 0	\$ 43,494	(Sch 3)
170	.20-.39	Fringe Benefits	6800	10,924	0	10,924	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800		0	0	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 54,418	\$ 0	\$ 54,418	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900		0	0	(Sch 6)
174	.49	Agency Staff	6900		0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900		0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		Subtotal 155 - 174		\$ 1,573,170	\$ 105,807	\$ 1,678,977	
200		Total		\$ 5,978,498	\$ 105,806	\$ 6,084,304	

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

Provider Name:
PALOMAR VISTA HEALTHCARE CENTER

Provider NPI:
1861491490

OSHPD Facility Number:
206370702

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

Line No.	Sub No.	Description	TOTAL ADJ (Page 1)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
174	3	Caregiver Training - Agency Staff	0								
174	4	Caregiver Training - Other - Nonlabor	0								
200		Total	\$105,806 (To Sch 8)	0	0	(1)	105,807	0	0	0	0

Provider Name							Fiscal Period	Provider NPI	Adjustments		
PALOMAR VISTA HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1861491490	6		
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>RECLASSIFICATIONS OF REPORTED COSTS</u>											
1	10.5	010	3	8A-1	010	3	Housekeeping - Agency Staff	\$5,952	(\$5,952)	\$0	
	10.5	010	4	8A-1	010	4	Housekeeping - Other - Nonlabo	23,803	5,952	29,755	
							To reclassify housekeeping service expense to the appropriat cost center. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000(i) and 52502(c)(1)				
2	10.5	065	3	8A-1	065	3	Dietary - Agency Staff	\$27,180	(\$27,112)	\$68 *	
	10.5	065	4	8A-1	065	4	Dietary - Other - Nonlabor	146,594	27,112	173,706 *	
							To reclassify dietitian consultant expense to the appropriate cost center. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000(i) and 52502(c)(1)				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments	
PALOMAR VISTA HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1861491490		6	
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>											
3	10.5	065	3	8A-1	065	3	Dietary - Agency Staff	*	\$68	(\$68)	\$0
	10.5	065	4	8A-1	065	4	Dietary - Other - Nonlabor	*	173,706	68	173,774
	10.5	105	3	8A-1	105	3	Skilled Nursing Care - Agency Staff		120,788	(24,901)	95,887
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor		81,254	24,900	106,154
							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				
4	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits		(\$3,748)	\$105,807	\$102,059
							To adjust the provider's adjustment of marketing costs to agree with trial balance and supporting work paper. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2136.2, 2300 and 2304				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
PALOMAR VISTA HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1861491490		6
Report References							Explanation of Audit Adjustments				
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	As Reported	Increase (Decrease)	As Adjusted		
<u>ADJUSTMENT TO REPORTED STATISTICS</u>											
5	10.7	075	1,2,3	7	075	N/A	Patient Supplies (Square Feet)	0	27	27	
	10.7	085	1,2,3	7	085	N/A	Pharmacy	0	27	27	
	10.7	105	1,2,3	7	105	N/A	Skilled Nursing Care	8,868	(54)	8,814	
							To adjust square footage statistics to agree with the provider's records in order to properly allocate indirect costs.				
							42 CFR 413.24 and 413.50 / CMS Pub. 15-1, Sections 2304 and 2306				

Provider Name							Fiscal Period			Provider NPI		Adjustments			
PALOMAR VISTA HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1861491490		6			
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 REPORTED PATIENT DAYS</u>															
6	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 September 30, 2012 Report Date: October 19, 2012 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408 CCR, Title 22, Section 51541					14,881	(35)	14,846