

**REPORT
ON THE
RATE SETTING AUDIT**

**REO VISTA HEALTHCARE CENTER
SAN DIEGO, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1255499174**

**FISCAL PERIOD ENDED
DECEMBER 31, 2011**

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

**Section Chief: Patricia M. Fox
Audit Supervisor: Woosung Lee
Auditor: Jing H. Zhang**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

June 28, 2013

Ellen Subia
Director of Accounting and Reimbursement
Plum Healthcare Group, LLC
100 E San Marcos Boulevard, Suite 200
San Marcos, CA 92069

REO VISTA HEALTHCARE CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1255499174
FISCAL PERIOD ENDED DECEMBER 31, 2011

We have reviewed 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.

This report includes the summary of Facility Cost per Patient Day and supporting schedules and audit adjustments that include a summary of the total due the State in the amount of \$3,339, which resulted from Medi-Cal overpayments. The data presented in these schedules represents the reported Medi-Cal program costs for the above fiscal period. Please note that the cost per day in the accompanying schedules may differ from the facility's filed Integrated Disclosure and Medi-Cal Cost Report due to the fact that the schedules used reported statistics on page 10.7 and the reported cost on page 10.5 of the Disclosure Report. These pages are specifically designed for the cost per day calculation under the AB 1629 reimbursement methodology.

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

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

Ellen Subia
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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—San Diego at (619) 688-3200.

Original Signed by

Patricia M. Fox, Chief
Audits Section—San Diego
Financial Audits Branch

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
REO VISTA HEALTHCARE CENTER

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

NPI:
1255499174

OSHPD Facility No.:
206370756

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	\$ 4,946,503	\$ 88.76
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 1,442,078	\$ 25.88
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 1,171,358	\$ 21.02
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 568,140	\$ 10.20
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 71,716	\$ 1.29
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 29,636	\$ 0.53
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 101,807	\$ 1.83
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 606,971	\$ 10.89
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 2,175,244	\$ 39.03
11	Cost of Routine Service/Audited Total Costs	\$ 11,120,949.00	\$ 11,113,454	\$ 199.43
12	Total Patient Days (Adj)	55,727	55,727	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 199.56	\$ 199.43	
14	Overpayments (Adjs 4-6)	\$ 0	\$ 3,339	
15	Medi-Cal Days (Adj 3)	37,503	37,180	
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:
REO VISTA HEALTHCARE CENTER

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

NPI:
1255499174

OSHPD Facility No.:
206370756

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:
REO VISTA HEALTHCARE CENTER

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

NPI:
1255499174

OSHPD Facility No.:
206370756

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	\$ 127,661	\$ 127,661		
160	Activities	141,373		\$ 141,373	
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	784,743	0	0	784,743
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	557,937	0	0	557,937
083	Speech Pathology	105,508	0	0	105,508
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	4,677,469	127,661	141,373	4,946,503 *
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	\$ 6,394,691	\$ 127,661	\$ 141,373	\$ 6,394,691

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
REO VISTA HEALTHCARE CENTER

NPI:
1255499174

OSHPD Facility Number:
206370756

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	\$ 201,598	\$ 201,598										
010	Housekeeping	177,045	2,333	\$ 179,378									
060	Laundry and Linen	155,843	4,278	3,851	\$ 163,972								
065	Dietary	638,579	29,854	26,875	0	\$ 695,308							
155	Social Services	N/A	1,232	1,109	0	0	\$ 2,340						
160	Activities	N/A	5,574	5,018	0	0	0	\$ 10,592					
165	Administration	N/A	13,689	12,323	0	0	0	0		\$ 26,012	\$ 26,012		
166	Medical Records	215,941	2,832	2,550	0	0	0	0		221,323		\$ 221,323	
170	Inservice Education - Nursing	122,498	5,846	5,263	0	0	0	0	\$ 133,607				
ANCILLARY SERVICES													
075	Patient Supplies		1,329	1,196	0	0	0	0	0	2,525	228	1,936	\$ 4,689
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		3,319	2,987	0	0	0	0	0	6,306	2,128	18,104	26,538
081	Respiratory Therapy		363	327	0	0	0	0	0	690	22	191	903
082	Occupational Therapy		3,513	3,162	0	0	0	0	0	6,675	1,530	13,022	21,228
083	Speech Pathology		58	53	0	0	0	0	0	111	278	2,367	2,756
085	Pharmacy		0	0	0	0	0	0	0	0	793	6,751	7,544
090	Laboratory		0	0	0	0	0	0	0	0	84	713	797
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	75	640	716
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		125,406	112,891	163,972	695,308	2,340	10,592	133,607	1,244,117	20,819	177,141	1,442,078 *
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		745	671	0	0	0	0	0	1,416	31	264	1,711
145	Other Nonreimbursable		1,225	1,103	0	0	0	0	0	2,328	23	193	2,544
	TOTAL	\$ 1,511,504	\$ 201,598	\$ 179,378	\$ 163,972	\$ 695,308	\$ 2,340	\$ 10,592	\$ 133,607	\$ 1,264,169	\$ 26,012	\$ 221,323	\$ 1,511,504

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
REO VISTA HEALTHCARE CENTER

NPI:
1255499174

OSHPD Facility Number:
206370756

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
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 299,140	\$ 299,140										
010	Housekeeping	41,489	3,462	\$ 44,951									
060	Laundry and Linen	37,520	6,348	965	\$ 44,833								
065	Dietary	409,722	44,299	6,735	0	\$ 460,756							
155	Social Services	23,288	1,827	278	0	0	\$ 25,393						
160	Activities	21,918	8,271	1,257	0	0	0	\$ 31,447					
165	Administration	N/A	20,313	3,088	0	0	0	0		\$ 23,401	\$ 23,401		
166	Medical Records	4,812	4,203	639	0	0	0	0		9,654		\$ 9,654	
170	Inservice Education - Nursing	0	8,675	1,319	0	0	0	0	\$ 9,994				
ANCILLARY SERVICES													
075	Patient Supplies	77,304	1,972	300	0	0	0	0	0	79,575	205	84	\$ 79,865
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	2,254	4,924	749	0	0	0	0	0	7,927	1,914	790	10,631
081	Respiratory Therapy	6,000	539	82	0	0	0	0	0	6,620	20	8	6,649
082	Occupational Therapy	197	5,213	792	0	0	0	0	0	6,202	1,377	568	8,147
083	Speech Pathology	46	87	13	0	0	0	0	0	146	250	103	499
085	Pharmacy	302,197	0	0	0	0	0	0	0	302,197	714	294	303,205
090	Laboratory	31,919	0	0	0	0	0	0	0	31,919	75	31	32,025
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	28,662	0	0	0	0	0	0	0	28,662	68	28	28,758
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	358,106	186,084	28,290	44,833	460,756	25,393	31,447	9,994	1,144,902	18,729	7,727	1,171,358 *
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	6,552	1,106	168	0	0	0	0	0	7,826	28	12	7,866
145	Other Nonreimbursable	0	1,818	276	0	0	0	0	0	2,094	20	8	2,123
	TOTAL	\$ 1,651,126	\$ 299,140	\$ 44,951	\$ 44,833	\$ 460,756	\$ 25,393	\$ 31,447	\$ 9,994	\$ 1,618,071	\$ 23,401	\$ 9,654	\$ 1,651,126

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
REO VISTA HEALTHCARE CENTER

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

NPI:
1255499174

OSHPD Facility Number:
206370756

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)	\$ 610,580	89%							
	Property Tax (line 40)	77,073	11%	\$ 687,653						
005	Plant Operations and Maintenance			27,751	\$ 27,751					
010	Housekeeping			7,638	321	\$ 7,959				
060	Laundry and Linen			14,003	589	171	\$ 14,763			
065	Dietary			97,724	4,110	1,192	0	\$ 103,026		
155	Social Services			4,031	170	49	0	0	\$ 4,250	
160	Activities			18,246	767	223	0	0	0	\$ 19,236
165	Administration			44,810	1,884	547	0	0	0	0
166	Medical Records			9,272	390	113	0	0	0	0
170	Inservice Education - Nursing			19,137	805	234	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			4,349	183	53	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			10,863	457	133	0	0	0	0
081	Respiratory Therapy			1,188	50	14	0	0	0	0
082	Occupational Therapy			11,499	484	140	0	0	0	0
083	Speech Pathology			191	8	2	0	0	0	0
085	Pharmacy			0	0	0	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
ROUTINE SERVICES										
105	Skilled Nursing Care			410,500	17,263	5,009	14,763	103,026	4,250	19,236
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			2,440	103	30	0	0	0	0
145	Other Nonreimbursable			4,010	169	49	0	0	0	0
	TOTAL	\$ 687,653	100%	\$ 687,653	\$ 27,751	\$ 7,959	\$ 14,763	\$ 103,026	\$ 4,250	\$ 19,236

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
REO VISTA HEALTHCARE CENTER

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

NPI:
1255499174

OSHPD Facility Number:
206370756

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 89% Of Total	Property Tax 11% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 610,580	89%							
	Property Tax (line 40)	77,073	11%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 47,241	\$ 47,241				
166	Medical Records				9,775		\$ 9,775			
170	Inservice Education - Nursing			\$ 20,176						
	ANCILLARY SERVICES									
075	Patient Supplies			0	4,585	413	86	\$ 5,084	\$ 4,514	\$ 570
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	11,452	3,864	800	16,116	14,310	1,806
081	Respiratory Therapy			0	1,253	41	8	1,302	1,156	146
082	Occupational Therapy			0	12,123	2,780	575	15,478	13,743	1,735
083	Speech Pathology			0	201	505	105	811	720	91
085	Pharmacy			0	0	1,441	298	1,739	1,544	195
090	Laboratory			0	0	152	31	184	163	21
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	137	28	165	146	18
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			20,176	594,223	37,810	7,823	639,856	568,140	71,716
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	2,572	56	12	2,640	2,344	296
145	Other Nonreimbursable			0	4,228	41	9	4,277	3,798	479
	TOTAL	\$ 687,653	100%	\$ 20,176	\$ 630,637	\$ 47,241	\$ 9,775	\$ 687,653	\$ 610,580	\$ 77,073

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
REO VISTA HEALTHCARE CENTER

NPI:
1255499174

OSHPD Facility Number:
206370756

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. 75% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 3% of Total	Quality Assur. Fees 21% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 34,361												
055	Interest - Other	104,061												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	2,579,368												
	Total Costs Allocable as Administration	2,717,790	75%											
167	CDPH Licensing Fees	37,028	1%											
168	Professional Liability Insurance	127,199	3%											
169	Quality Assurance Fees	758,361	21%											
174	Caregiver Training	0	0%											
	Total	3,640,378	100%						\$ 3,640,378					
ANCILLARY SERVICES														
075	Patient Supplies			\$ -	\$ 2,525	\$ 79,575	\$ 4,585	\$ 86,686	31,851	\$ 23,779	\$ 324	\$ 1,113	\$ 6,635	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			784,743	6,306	7,927	11,452	810,428	297,779	222,312	3,029	10,405	62,033	0
081	Respiratory Therapy			0	690	6,620	1,253	8,563	3,146	2,349	32	110	655	0
082	Occupational Therapy			557,937	6,675	6,202	12,123	582,938	214,191	159,908	2,179	7,484	44,620	0
083	Speech Pathology			105,508	111	146	201	105,966	38,935	29,068	396	1,360	8,111	0
085	Pharmacy			0	0	302,197	0	302,197	111,037	82,897	1,129	3,880	23,131	0
090	Laboratory			0	0	31,919	0	31,919	11,728	8,756	119	410	2,443	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	28,662	0	28,662	10,531	7,862	107	368	2,194	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			4,946,503	1,244,117	1,144,902	594,223	7,929,745	2,913,659	2,175,244	29,636	101,807	606,971	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	1,416	7,826	2,572	11,815	4,341	3,241	44	152	904	0
145	Other Nonreimbursable			0	2,328	2,094	4,228	8,649	3,178	2,373	32	111	662	0
	SUBTOTAL	\$ 3,640,378		\$ 6,394,691	\$ 1,264,169	\$ 1,618,071	\$ 630,637	\$ 9,907,568	\$ 3,640,378					
	Total Administrative Costs							\$ 3,640,378		\$ 2,717,790	\$ 37,028	\$ 127,199	\$ 758,361	\$ -
	Unit Cost Multiplier							0.36743405						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 247,335	\$ 33,055	\$ 57,015	\$ 337,406							
	TOTAL FACILITY COSTS							\$ 13,885,352						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
REO VISTA HEALTHCARE CENTER

NPI:
1255499174

OSHPD Facility Number:
206370756

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS	Plant Ops (SQ FT) 5	Hskpng (SQ FT) 10 (Adj 2)	Laundry (LBS) 60	Dietary (MEALS) 65	Soc Svcs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	Inserv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	1,308									
010	Housekeeping	360	360								
060	Laundry and Linen	660	660	660							
065	Dietary	4,606	4,606	4,606							
155	Social Services	190	190	190							
160	Activities	860	860	860							
165	Administration	2,112	2,112	2,112							
166	Medical Records	437	437	437							
170	Inservice Education - Nursing	902	902	902							
	ANCILLARY SERVICES										
075	Patient Supplies	205	205	205						86,686	86,686
077	Specialized Support Surfaces									0	0
080	Physical Therapy	512	512	512						810,428	810,428
081	Respiratory Therapy	56	56	56						8,563	8,563
082	Occupational Therapy	542	542	542						582,938	582,938
083	Speech Pathology	9	9	9						105,966	105,966
085	Pharmacy									302,197	302,197
090	Laboratory									31,919	31,919
095	Home Health Services									0	0
100	Other Ancillary Services									28,662	28,662
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	19,348	19,348	19,348	334,362	167,181	5,035,575	5,035,575	5,035,575	7,929,745	7,929,745
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	115	115	115						11,815	11,815
145	Other Nonreimbursable	189	189	189						8,649	8,649
	TOTAL STATISTICS	32,411	31,103	30,743	334,362	167,181	5,035,575	5,035,575	5,035,575	9,907,568	9,907,568
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 127,661 0.025351822	\$ 141,373 0.028074847			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 201,598 6.48162557	\$ 179,378 5.83477166	\$ 163,972 0.49040209	\$ 695,308 4.15901523	\$ 2,340 0.00046472	\$ 10,592 0.00210345	\$ 133,607 0.02653270	\$ 26,012 0.00262549	\$ 221,323 0.02233881
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 299,140 9.61772176	\$ 44,951 1.46216634	\$ 44,833 0.13408439	\$ 460,756 2.75603068	\$ 25,393 0.00504276	\$ 31,447 0.00624491	\$ 9,994 0.00198469	\$ 23,401 0.00236190	\$ 9,654 0.00097440
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 687,653 21.21665484	\$ 27,751 0.89224141	\$ 7,959 0.25889479	\$ 14,763 0.04415197	\$ 103,026 0.61625451	\$ 4,250 0.00084397	\$ 19,236 0.00382008	\$ 20,176 0.00400664	\$ 47,241 0.00476815	\$ 9,775 0.00098659

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:

REO VISTA HEALTHCARE CENTER

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

NPI:

1255499174

OSHPD Facility Number:

206370756

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	\$ 161,017	\$ 0	\$ 161,017	(Sch 3)
005	.20-.39	Fringe Benefits	6200	40,581	0	40,581	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	299,140	0	299,140	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 500,738	\$ 0	\$ 500,738	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 138,072	\$ 0	\$ 138,072	(Sch 3)
010	.20-.39	Fringe Benefits	6300	38,973	0	38,973	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	41,489	0	41,489	(Sch 4)
010		Housekeeping - Total	6300	\$ 218,534	\$ 0	\$ 218,534	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 212,397	\$ 0	\$ 212,397	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	136,158	0	136,158	(Sch 5)
025		Depreciation: Equipment	7140	219,023	0	219,023	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	18,333	0	18,333	(Sch 5)
035		Leases and Rentals	7200	24,669	0	24,669	(Sch 5)
040		Property Taxes	7300	77,073	0	77,073	(Sch 5)
045		Property Insurance	7400	34,361	0	34,361	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	0	0	0	(Sch 5)
055		Interest - Other	7600	\$ 104,061	\$ 0	\$ 104,061	(Sch 6)
057		Subtotal 005 - 055		\$ 1,545,347	\$ 0	\$ 1,545,347	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 123,010	\$ 0	\$ 123,010	(Sch 3)
060	.20-.39	Fringe Benefits	6400	32,833	0	32,833	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	37,520	0	37,520	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 193,363	\$ 0	\$ 193,363	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 510,130	\$ 0	\$ 510,130	(Sch 3)
065	.20-.39	Fringe Benefits	6500	128,449	0	128,449	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	409,722	0	409,722	(Sch 4)
065		Dietary - Total	6500	\$ 1,048,301	\$ 0	\$ 1,048,301	
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	77,304	0	77,304	(Sch 4)
075		Patient Supplies - Total	8100	\$ 77,304	\$ 0	\$ 77,304	
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	0	0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:

REO VISTA HEALTHCARE CENTER

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

NPI:

1255499174

OSHPD Facility Number:

206370756

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	\$ 636,899	\$ 0	\$ 636,899	(Sch 2)
080	.20-.39	Fringe Benefits	8200	147,844	0	147,844	(Sch 2)
080	.79	Agency Staff	8200	0	0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	2,254	0	2,254	(Sch 4)
080		Physical Therapy - Total	8200	\$ 786,997	\$ 0	\$ 786,997	
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	6,000	0	6,000	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 6,000	\$ 0	\$ 6,000	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$ 448,807	\$ 0	\$ 448,807	(Sch 2)
082	.20-.39	Fringe Benefits	8250	109,130	0	109,130	(Sch 2)
082	.79	Agency Staff	8250	0	0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	197	0	197	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 558,134	\$ 0	\$ 558,134	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$ 84,147	\$ 0	\$ 84,147	(Sch 2)
083	.20-.39	Fringe Benefits	8280	20,291	0	20,291	(Sch 2)
083	.79	Agency Staff	8280	1,070	0	1,070	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	46	0	46	(Sch 4)
083		Speech Pathology - Total	8280	\$ 105,554	\$ 0	\$ 105,554	
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	302,197	0	302,197	(Sch 4)
085		Pharmacy - Total	8300	\$ 302,197	\$ 0	\$ 302,197	
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	31,919	0	31,919	(Sch 4)
090		Laboratory - Total	8400	\$ 31,919	\$ 0	\$ 31,919	
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	28,662	0	28,662	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 28,662	\$ 0	\$ 28,662	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:

REO VISTA HEALTHCARE CENTER

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

NPI:

1255499174

OSHPD Facility Number:

206370756

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		\$ 1,896,767	\$ 0	\$ 1,896,767	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 3,725,833	\$ 0	\$ 3,725,833	(Sch 2)
105	.20-.39	Fringe Benefits	6110	951,636	0	951,636	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	358,106	0	358,106	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 5,035,575	\$ 0	\$ 5,035,575	
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:

REO VISTA HEALTHCARE CENTER

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

NPI:

1255499174

OSHPD Facility Number:

206370756

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
139	.20-.39	Fringe Benefits	9100	0	0	0
139	.49	Agency Staff	9100	0	0	0
139	.40-.99	Other - Nonlabor	9100	0	0	0
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
						(Sch 2)
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$ 0	\$ 0	\$ 0
140	.20-.39	Fringe Benefits	8900	0	0	0
140	.49	Agency Staff	8900	0	0	0
140	.40-.99	Other - Nonlabor	8900	6,552	0	6,552
140		Beauty and Barber - Total	8900	\$ 6,552	\$ 0	\$ 6,552
						(Sch 2)
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0
145	.20-.39	Fringe Benefits	9100	0	0	0
145	.49	Agency Staff	9100	0	0	0
145	.40-.99	Other - Nonlabor	9100	0	0	0
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
						(Sch 2)
146		Subtotal 105 - 145		\$ 5,042,127	\$ 0	\$ 5,042,127
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 99,649	\$ 0	\$ 99,649
155	.20-.39	Fringe Benefits	6600	28,012	0	28,012
155	.49	Agency Staff	6600	0	0	0
155	.40-.99	Other - Nonlabor	6600	23,288	0	23,288
155		Social Services - Total	6600	\$ 150,949	\$ 0	\$ 150,949
						(Sch 2)

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
REO VISTA HEALTHCARE CENTER

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

NPI:
1255499174

OSHPD Facility Number:
206370756

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	\$ 112,242	\$ 0	\$ 112,242	(Sch 2)
160	.20-.39	Fringe Benefits	6700	29,131	0	29,131	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	21,918	0	21,918	(Sch 4)
160		Activities - Total	6700	\$ 163,291	\$ 0	\$ 163,291	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 902,847	\$ 0	\$ 902,847	(Sch 6)
165	.20-.39	Fringe Benefits	6900	205,018	0	205,018	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	1,471,503	0	1,471,503	(Sch 6)
165		Administration - Total	6900	\$ 2,579,368	\$ 0	\$ 2,579,368	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 171,786	\$ 0	\$ 171,786	(Sch 3)
166	.20-.39	Fringe Benefits	6900	44,155	0	44,155	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	4,812	0	4,812	(Sch 4)
166		Medical Records - Total	6900	\$ 220,753	\$ 0	\$ 220,753	
167		CDPH Licensing Fees	6900	\$ 37,028	\$ 0	\$ 37,028	(Sch 6)
168		Professional Liability Insurance	6900	\$ 127,199	\$ 0	\$ 127,199	(Sch 6)
169		Quality Assurance Fees	6900	\$ 758,361	\$ 0	\$ 758,361	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 99,566	\$ 0	\$ 99,566	(Sch 3)
170	.20-.39	Fringe Benefits	6800	22,932	0	22,932	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	0	0	0	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 122,498	\$ 0	\$ 122,498	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$ 0	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900	0	0	0	(Sch 6)
174	.49	Agency Staff	6900	0	0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900	0	0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		Subtotal 155 - 174		\$ 4,159,447	\$ 0	\$ 4,159,447	
200		Total		\$ 13,885,352	\$ 0	\$ 13,885,352	

210	0.24	Total Facility Group Health Insurance (Adj 1)*	6900			\$ 262,267	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name							Fiscal Period			NPI		Adjustments	
REO VISTA HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1255499174		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>MEMORANDUM ADJUSTMENT</u>													
1	N/A			8	210		Total Facility Group Health Insurance To reflect Group Health Insurance in the audit report for information purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			\$0	\$262,267	\$262,267	

Provider Name							Fiscal Period			NPI		Adjustments
REO VISTA HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1255499174		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 STATISTICS</u>												
2	10.7	083	3	7	083		Speech Pathology (Square Feet)		0	9	9	
	10.7	175	3	7	N/A		Total Statistics—Square Feet		30,734	9	30,743	
							To adjust square feet statistics to agree with the provider's supporting documentation.					
							42 CFR 413.20 and 413.24					
							CMS Pub. 15-1, Sections 2300, 2304, and 2306					

Provider Name							Fiscal Period	NPI		Adjustments
REO VISTA HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1255499174		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>										
3	4.1	5	2	1	15	Skilled Nursing Care—Medi-Cal Days To adjust Medi-Cal days to agree with the following Fiscal Intermediary payment data: Service Period: January 1, 2011 through December 31, 2011 Payment Period: January 1, 2011 through January 13, 2013 Reports Dated: February 5, 2013 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	37,503	(323)	37,180	

Provider Name							Fiscal Period			NPI		Adjustments
REO VISTA HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1255499174		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 OTHER MATTERS</u>												
4	N/A			1	14		Medi-Cal Overpayments To recover Medi-Cal overpayments because the Share of Cost was not properly deducted from the amount billed. CCR, Title 22, Section 51458.1	\$0	\$358	\$358 *		
5	N/A			1	14		Medi-Cal Overpayments To recover Medi-Cal overpayments due to insufficient documentation confirming the Share of Cost was properly deducted from the amount billed. 42 CFR 413.20 and 431.107 CMS Pub. 15-1, Sections 2300 and 2304.1 W&I Code, Sections 14105.27 and 14124.2(b) CCR, Title 22, Section 51476	*	\$358	\$1,558	\$1,916 *	
6	N/A			1	14		Medi-Cal Overpayments To recover Medi-Cal overpayments due to lack of documentation confirming the Share of Cost was properly deducted from the amount billed. 42 CFR 413.20 and 431.107 CMS Pub. 15-1, Sections 2300 and 2304.1 W&I Code, Sections 14105.27 and 14124.2(b) CCR, Title 22, Section 51476	*	\$1,916	\$1,423	\$3,339	

*Balance carried forward from prior/to subsequent adjustments