

**REPORT  
ON THE  
RATE SETTING AUDIT**

**VISTA KNOLL SPECIALIZED CARE  
VISTA, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1275533929**

**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: Lynsey Ly**



TOBY DOUGLAS  
DIRECTOR

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



EDMUND G. BROWN JR.  
GOVERNOR

Date: July 16, 2013

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

VISTA KNOLL SPECIALIZED CARE  
NATIONAL PROVIDER IDENTIFIER (NPI) 1275533929  
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  
Page 2

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 Varho)***

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

Certified

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

Provider Name:  
VISTA KNOLL SPECIALIZED CARE

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

Provider NPI:  
1275533929

OSHPD Facility No.:  
206374058

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	\$ 3,889,381	\$ 94.09
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 860,760	\$ 20.82
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 905,292	\$ 21.90
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 873,812	\$ 21.14
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 104,396	\$ 2.53
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 22,454	\$ 0.54
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 169,369	\$ 4.10
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 442,439	\$ 10.70
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 1,195,291	\$ 28.92
11	Cost of Routine Service/Audited Total Costs	\$ 8,345,826	\$ 8,463,193	\$ 204.75
12	Total Patient Days (Adj )	41,335	41,335	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 201.91	\$ 204.75	
14	Overpayments (Adj )	\$ 0	\$ 0	
15	Medi-Cal Days (Adj 6)	25,496	25,376	
16	Medi-Cal Managed Care Days (Adj 7)		86	
<b>INTERMEDIATE CARE</b>				
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	
<b>MENTALLY DISORDERED CARE</b>				
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	
<b>DEVELOPMENTALLY DISABLED CARE</b>				
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	
<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:**  
VISTA KNOLL SPECIALIZED CARE

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

**Provider NPI:**  
1275533929

**OSHPD Facility No.:**  
206374058

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	\$ 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	
<b>HOSPICE INPATIENT CARE</b>				
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	
<b>OTHER ROUTINE SERVICES</b>				
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:  
VISTA KNOLL SPECIALIZED CARE

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

Provider NPI:  
1275533929

OSHPD Facility No.:  
206374058

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	\$ 129,136	\$ 129,136		
160	Activities	226,982		\$ 226,982	
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	535,405	0	0	535,405
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	447,062	0	0	447,062
083	Speech Pathology	27,954	0	0	27,954
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	3,533,263	129,136	226,982	3,889,381
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>\$ 4,899,802</b>	<b>\$ 129,136</b>	<b>\$ 226,982</b>	<b>\$ 4,899,802</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
INDIRECT CARE LABOR

Provider Name:  
VISTA KNOLL SPECIALIZED CARE

Provider NPI:  
1275533929

OSHPD Facility Number:  
206374058

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	\$ 139,101	\$ 139,101										
010	Housekeeping	186,983	1,209	\$ 188,192									
060	Laundry and Linen	53,271	6,297	8,594	\$ 68,163								
065	Dietary	353,712	23,900	32,618	0	\$ 410,229							
155	Social Services	N/A	896	1,223	0	0	\$ 2,119						
160	Activities	N/A	5,553	7,578	0	0	0	\$ 13,131					
165	Administration	N/A	16,682	22,768	0	0	0	0	\$ 39,450	\$ 39,450			
166	Medical Records	118,244	8,953	12,219	0	0	0	0	139,416		\$ 139,416		
170	Inservice Education - Nursing	64,106	3,751	5,119	0	0	0	0	\$ 72,976				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies		370	505	0	0	0	0	0	875	398	1,406	\$ 2,679
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	78	276	354
080	Physical Therapy		1,740	2,375	0	0	0	0	0	4,115	2,783	9,834	16,732
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		1,740	2,375	0	0	0	0	0	4,115	2,353	8,317	14,785
083	Speech Pathology		2,167	2,958	0	0	0	0	0	5,125	889	3,142	9,155
085	Pharmacy		185	252	0	0	0	0	0	437	1,530	5,405	7,372
090	Laboratory		0	0	0	0	0	0	0	0	277	980	1,257
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	66	233	300
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		64,918	88,598	68,163	410,229	2,119	13,131	72,976	720,135	31,016	109,609	860,760 *
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		740	1,010	0	0	0	0	0	1,749	60	213	2,023
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 915,417</b>	<b>\$ 139,101</b>	<b>\$ 188,192</b>	<b>\$ 68,163</b>	<b>\$ 410,229</b>	<b>\$ 2,119</b>	<b>\$ 13,131</b>	<b>\$ 72,976</b>	<b>\$ 736,552</b>	<b>\$ 39,450</b>	<b>\$ 139,416</b>	<b>\$ 915,417</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
OTHER - NONLABOR

Provider Name:  
VISTA KNOLL SPECIALIZED CARE

Provider NPI:  
1275533929

OSHPD Facility Number:  
206374058

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
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 283,883	\$ 283,883										
010	Housekeeping	31,802	2,468	\$ 34,270									
060	Laundry and Linen	30,044	12,852	1,565	\$ 44,461								
065	Dietary	351,482	48,775	5,940	0	\$ 406,197							
155	Social Services	1,909	1,829	223	0	0	\$ 3,961						
160	Activities	21,843	11,332	1,380	0	0	0	\$ 34,556					
165	Administration	N/A	34,046	4,146	0	0	0	0		\$ 38,192	\$ 38,192		
166	Medical Records	7,201	18,271	2,225	0	0	0	0		27,697		\$ 27,697	
170	Inservice Education - Nursing	1,366	7,655	932	0	0	0	0	\$ 9,953				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies	76,030	755	92	0	0	0	0	0	76,877	385	279	\$ 77,541
077	Specialized Support Surfaces	15,799	0	0	0	0	0	0	0	15,799	75	55	15,929
080	Physical Therapy	6,736	3,552	433	0	0	0	0	0	10,720	2,694	1,954	15,368
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	8,070	3,552	433	0	0	0	0	0	12,054	2,278	1,652	15,985
083	Speech Pathology	125,175	4,423	539	0	0	0	0	0	130,136	861	624	131,621
085	Pharmacy	307,589	377	46	0	0	0	0	0	308,012	1,481	1,074	310,567
090	Laboratory	56,181	0	0	0	0	0	0	0	56,181	268	195	56,644
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	13,384	0	0	0	0	0	0	0	13,384	64	46	13,494
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	205,742	132,486	16,134	44,461	406,197	3,961	34,556	9,953	853,489	30,027	21,776	905,292 *
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	3,014	1,510	184	0	0	0	0	0	4,708	58	42	4,808
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 1,547,250</b>	<b>\$ 283,883</b>	<b>\$ 34,270</b>	<b>\$ 44,461</b>	<b>\$ 406,197</b>	<b>\$ 3,961</b>	<b>\$ 34,556</b>	<b>\$ 9,953</b>	<b>\$ 1,481,361</b>	<b>\$ 38,192</b>	<b>\$ 27,697</b>	<b>\$ 1,547,250</b>

\* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
VISTA KNOLL SPECIALIZED CARE

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

Provider NPI:  
1275533929

OSHPD Facility Number:  
206374058

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)	\$ 960,329	89%							
	Property Tax (line 40)	114,732	11%	\$ 1,075,061						
005	Plant Operations and Maintenance			22,814	\$ 22,814					
010	Housekeeping			9,147	198	\$ 9,345				
060	Laundry and Linen			47,637	1,033	427	\$ 49,097			
065	Dietary			180,791	3,920	1,620	0	\$ 186,331		
155	Social Services			6,780	147	61	0	0	\$ 6,987	
160	Activities			42,005	911	376	0	0	0	\$ 43,292
165	Administration			126,195	2,736	1,131	0	0	0	0
166	Medical Records			67,725	1,468	607	0	0	0	0
170	Inservice Education - Nursing			28,374	615	254	0	0	0	0
<b>ANCILLARY SERVICES</b>										
075	Patient Supplies			2,798	61	25	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			13,165	285	118	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			13,165	285	118	0	0	0	0
083	Speech Pathology			16,393	355	147	0	0	0	0
085	Pharmacy			1,399	30	13	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care			491,077	10,647	4,400	49,097	186,331	6,987	43,292
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			5,596	121	50	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 1,075,061</b>	<b>100%</b>	<b>\$ 1,075,061</b>	<b>\$ 22,814</b>	<b>\$ 9,345</b>	<b>\$ 49,097</b>	<b>\$ 186,331</b>	<b>\$ 6,987</b>	<b>\$ 43,292</b>

\* (To Schedule 1)

## ALLOCATION OF CAPITAL COSTS

Provider Name:  
VISTA KNOLL SPECIALIZED CARE

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

Provider NPI:  
1275533929

OSHPD Facility Number:  
206374058

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
	<b>GENERAL SERVICES</b>									
	Capital Related (excluding lines 40 & 45)	\$ 960,329	89%							
	Property Tax (line 40)	114,732	11%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 130,062	\$ 130,062				
166	Medical Records				69,800		\$ 69,800			
170	Inservice Education - Nursing			\$ 29,244						
	<b>ANCILLARY SERVICES</b>									
075	Patient Supplies			0	2,884	1,312	704	\$ 4,900	\$ 4,377	\$ 523
077	Specialized Support Surfaces			0	0	257	138	395	353	42
080	Physical Therapy			0	13,568	9,174	4,924	27,666	24,714	2,953
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	13,568	7,759	4,164	25,490	22,770	2,720
083	Speech Pathology			0	16,895	2,931	1,573	21,399	19,115	2,284
085	Pharmacy			0	1,442	5,043	2,706	9,191	8,210	981
090	Laboratory			0	0	914	491	1,405	1,255	150
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	218	117	335	299	36
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			29,244	821,075	102,255	54,877	978,207	873,812	104,396 *
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	5,767	199	107	6,073	5,425	648
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 1,075,061	100%	\$ 29,244	\$ 875,199	\$ 130,062	\$ 69,800	\$ 1,075,061	\$ 960,329	\$ 114,732

\* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:  
VISTA KNOLL SPECIALIZED CARE

Provider NPI:  
1275533929

OSHPD Facility Number:  
206374058

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. 9% of Total	Quality Assur. Fees 24% of Total	Caregiver Training 0% of Total
<b>GENERAL SERVICES</b>														
045	Property Insurance	\$ 5,745												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,514,582												
	Total Costs Allocable as Administration	1,520,327	65%											
167	CDPH Licensing Fees	28,560	1%											
168	Professional Liability Insurance	215,425	9%											
169	Quality Assurance Fees	562,752	24%											
174	Caregiver Training	0	0%											
	Total	2,327,064	100%						\$ 2,327,064					
<b>ANCILLARY SERVICES</b>														
075	Patient Supplies			\$ -	\$ 875	\$ 76,877	\$ 2,884	\$ 80,635	23,476	\$ 15,338	\$ 288	\$ 2,173	\$ 5,677	\$ -
077	Specialized Support Surfaces			0	0	15,799	0	15,799	4,600	3,005	56	426	1,112	0
080	Physical Therapy			535,405	4,115	10,720	13,568	563,809	164,148	107,242	2,015	15,196	39,696	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			447,062	4,115	12,054	13,568	476,800	138,816	90,692	1,704	12,851	33,570	0
083	Speech Pathology			27,954	5,125	130,136	16,895	180,110	52,437	34,259	644	4,854	12,681	0
085	Pharmacy			0	437	308,012	1,442	309,892	90,222	58,944	1,107	8,352	21,818	0
090	Laboratory			0	0	56,181	0	56,181	16,357	10,686	201	1,514	3,956	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	13,384	0	13,384	3,897	2,546	48	361	942	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			3,889,381	720,135	853,489	821,075	6,284,080	1,829,553	1,195,291	22,454	169,369	442,439	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	1,749	4,708	5,767	12,224	3,559	2,325	44	329	861	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	<b>SUBTOTAL</b>	\$ 2,327,064		\$ 4,899,802	\$ 736,552	\$ 1,481,361	\$ 875,199	\$ 7,992,914	\$ 2,327,064					
	Total Administrative Costs							\$ 2,327,064		\$ 1,520,327	\$ 28,560	\$ 215,425	\$ 562,752	\$ -
	Unit Cost Multiplier							0.29114089						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 178,865	\$ 65,889	\$ 199,862	\$ 444,616							
	<b>TOTAL FACILITY COSTS</b>							\$ 10,764,594						

\* (To Schedule 1)

## STATISTICS FOR COST ALLOCATION

Provider Name:  
VISTA KNOLL SPECIALIZED CARE

Provider NPI:  
1275533929

OSHPD Facility Number:  
206374058

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj )	Plant Ops (SQ FT) 5 (Adj )	Hskpng (SQ FT) 10 (Adj )	Laundry (LBS) 60 (Adj )	Dietary (MEALS) 65 (Adj )	Soc 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	636									
010	Housekeeping	255	255								
060	Laundry and Linen	1,328	1,328	1,328							
065	Dietary	5,040	5,040	5,040							
155	Social Services	189	189	189							
160	Activities	1,171	1,171	1,171							
165	Administration	3,518	3,518	3,518							
166	Medical Records	1,888	1,888	1,888							
170	Inservice Education - Nursing	791	791	791							
	<b>ANCILLARY SERVICES</b>										
075	Patient Supplies	78	78	78						80,635	80,635
077	Specialized Support Surfaces	0	0	0						15,799	15,799
080	Physical Therapy	367	367	367						563,809	563,809
081	Respiratory Therapy	0	0	0						0	0
082	Occupational Therapy	367	367	367						476,800	476,800
083	Speech Pathology	457	457	457						180,110	180,110
085	Pharmacy	39	39	39						309,892	309,892
090	Laboratory									56,181	56,181
095	Home Health Services									0	0
100	Other Ancillary Services									13,384	13,384
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care	13,690	13,690	13,690	413,350	124,005	3,739,005	3,739,005	3,739,005	6,284,080	6,284,080
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	156	156	156						12,224	12,224
145	Other Nonreimbursable									0	0
	<b>TOTAL STATISTICS</b>	29,970	29,334	29,079	413,350	124,005	3,739,005	3,739,005	3,739,005	7,992,914	7,992,914
	<b>TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)</b>						\$ 129,136 0.034537531	\$ 226,982 0.060706525			
	<b>TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)</b>		\$ 139,101 4.74197177	\$ 188,192 6.47175635	\$ 68,163 0.16490343	\$ 410,229 3.30816652	\$ 2,119 0.00056683	\$ 13,131 0.00351197	\$ 72,976 0.01951751	\$ 39,450 0.00493561	\$ 139,416 0.01744239
	<b>TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)</b>		\$ 283,883 9.67760960	\$ 34,270 1.17850650	\$ 44,461 0.10756241	\$ 406,197 3.27564877	\$ 3,961 0.00105932	\$ 34,556 0.00924190	\$ 9,953 0.00266199	\$ 38,192 0.00477821	\$ 27,697 0.00346524
	<b>TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)</b>	\$ 1,075,061 35.87123791	\$ 22,814 0.77773598	\$ 9,345 0.32138273	\$ 49,097 0.11877739	\$ 186,331 1.50260552	\$ 6,987 0.00186879	\$ 43,292 0.01157856	\$ 29,244 0.00782121	\$ 130,062 0.01627213	\$ 69,800 0.00873274

## SUMMARY OF AUDITED PROGRAM EXPENSES

## Provider Name:

VISTA KNOLL SPECIALIZED CARE

## Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

## Provider NPI:

1275533929

## OSHPD Facility Number:

206374058

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	\$ 110,693	\$ 0	\$ 110,693	(Sch 3)
005	.20-.39	Fringe Benefits	6200	28,408	0	28,408	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	283,883	0	283,883	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 422,984	\$ 0	\$ 422,984	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 146,016	\$ 0	\$ 146,016	(Sch 3)
010	.20-.39	Fringe Benefits	6300	40,967	0	40,967	(Sch 3)
010	.79	Agency Staff	6300	3,028	(3,028)	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	28,774	3,028	31,802	(Sch 4)
010		Housekeeping - Total	6300	\$ 218,785	\$ 0	\$ 218,785	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 31,391	\$ 0	\$ 31,391	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	55,000	0	55,000	(Sch 5)
025		Depreciation: Equipment	7140	106,243	0	106,243	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	767,695	0	767,695	(Sch 5)
040		Property Taxes	7300	114,732	0	114,732	(Sch 5)
045		Property Insurance	7400	5,745	0	5,745	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	0	0	0	(Sch 5)
055		Interest - Other	7600	\$ 0	\$ 0	\$ 0	(Sch 6)
057		<b>Subtotal 005 - 055</b>		\$ 1,722,575	\$ 0	\$ 1,722,575	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 41,230	\$ 0	\$ 41,230	(Sch 3)
060	.20-.39	Fringe Benefits	6400	12,041	0	12,041	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	30,044	0	30,044	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 83,315	\$ 0	\$ 83,315	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 277,766	\$ 0	\$ 277,766	(Sch 3)
065	.20-.39	Fringe Benefits	6500	75,946	0	75,946	(Sch 3)
065	.79	Agency Staff	6500	62,411	(62,411)	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	289,071	62,411	351,482	(Sch 4)
065		Dietary - Total	6500	\$ 705,194	\$ 0	\$ 705,194	
070		Provision for Bad Debts	7700	\$ 0	0	\$ 0	
		<b>Ancillary Services</b>					
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	76,030	0	76,030	(Sch 4)
075		Patient Supplies - Total	8100	\$ 76,030	\$ 0	\$ 76,030	
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	15,799	0	15,799	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 15,799	\$ 0	\$ 15,799	

## SUMMARY OF AUDITED PROGRAM EXPENSES

## Provider Name:

VISTA KNOLL SPECIALIZED CARE

## Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

## Provider NPI:

1275533929

## OSHPD Facility Number:

206374058

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	\$ 432,155	\$ 0	\$ 432,155	(Sch 2)
080	.20-.39	Fringe Benefits	8200	103,250	0	103,250	(Sch 2)
080	.79	Agency Staff	8200	0	0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	6,736	0	6,736	(Sch 4)
080		Physical Therapy - Total	8200	\$ 542,141	\$ 0	\$ 542,141	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$ 0	\$ 0	\$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220	0	0	0	(Sch 2)
081	.79	Agency Staff	8220	0	0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220	0	0	0	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$ 356,464	\$ 0	\$ 356,464	(Sch 2)
082	.20-.39	Fringe Benefits	8250	90,598	0	90,598	(Sch 2)
082	.79	Agency Staff	8250	0	0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	8,070	0	8,070	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 455,132	\$ 0	\$ 455,132	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$ 22,446	\$ 0	\$ 22,446	(Sch 2)
083	.20-.39	Fringe Benefits	8280	5,508	0	5,508	(Sch 2)
083	.79	Agency Staff	8280	0	0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	125,175	0	125,175	(Sch 4)
083		Speech Pathology - Total	8280	\$ 153,129	\$ 0	\$ 153,129	
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	307,589	0	307,589	(Sch 4)
085		Pharmacy - Total	8300	\$ 307,589	\$ 0	\$ 307,589	
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	56,181	0	56,181	(Sch 4)
090		Laboratory - Total	8400	\$ 56,181	\$ 0	\$ 56,181	
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	13,384	0	13,384	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 13,384	\$ 0	\$ 13,384	

## SUMMARY OF AUDITED PROGRAM EXPENSES

## Provider Name:

VISTA KNOLL SPECIALIZED CARE

## Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

## Provider NPI:

1275533929

## OSHPD Facility Number:

206374058

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		\$ 1,619,385	\$ 0	\$ 1,619,385	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 2,797,141	\$ 0	\$ 2,797,141	(Sch 2)
105	.20-.39	Fringe Benefits	6110	736,122	0	736,122	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	205,742	0	205,742	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 3,739,005	\$ 0	\$ 3,739,005	
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:

VISTA KNOLL SPECIALIZED CARE

## Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

## Provider NPI:

1275533929

## OSHPD Facility Number:

206374058

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)
		<b>Other Nonreimbursable</b>					
139		Residential Care					
139	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0	(Sch 2)
139	.20-.39	Fringe Benefits	9100	0	0	0	(Sch 2)
139	.49	Agency Staff	9100	0	0	0	(Sch 2)
139	.40-.99	Other - Nonlabor	9100	0	0	0	(Sch 4)
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0	
140		Beauty and Barber					
140	.01-.19	Salaries and Wages	8900	\$ 0	\$ 0	\$ 0	(Sch 2)
140	.20-.39	Fringe Benefits	8900	0	0	0	(Sch 2)
140	.49	Agency Staff	8900	0	0	0	(Sch 2)
140	.40-.99	Other - Nonlabor	8900	3,014	0	3,014	(Sch 4)
140		Beauty and Barber - Total	8900	\$ 3,014	\$ 0	\$ 3,014	
145		Other Nonreimbursable					
145	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0	(Sch 2)
145	.20-.39	Fringe Benefits	9100	0	0	0	(Sch 2)
145	.49	Agency Staff	9100	0	0	0	(Sch 2)
145	.40-.99	Other - Nonlabor	9100	0	0	0	(Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0	
146		<b>Subtotal 105 - 145</b>		\$ 3,742,019	\$ 0	\$ 3,742,019	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	\$ 103,379	\$ 0	\$ 103,379	(Sch 2)
155	.20-.39	Fringe Benefits	6600	25,757	0	25,757	(Sch 2)
155	.49	Agency Staff	6600	0	0	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600	1,909	0	1,909	(Sch 4)
155		Social Services - Total	6600	\$ 131,045	\$ 0	\$ 131,045	

## SUMMARY OF AUDITED PROGRAM EXPENSES

## Provider Name:

VISTA KNOLL SPECIALIZED CARE

## Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

## Provider NPI:

1275533929

## OSHPD Facility Number:

206374058

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	\$ 178,810	\$ 0	\$ 178,810	(Sch 2)
160	.20-.39	Fringe Benefits	6700	48,172	0	48,172	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	21,843	0	21,843	(Sch 4)
160		Activities - Total	6700	\$ 248,825	\$ 0	\$ 248,825	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 423,910	\$ 0	\$ 423,910	(Sch 6)
165	.20-.39	Fringe Benefits	6900	(10,146)	132,189	122,043	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	968,629	0	968,629	(Sch 6)
165		Administration - Total	6900	\$ 1,382,393	\$ 132,189	\$ 1,514,582	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 92,410	\$ 0	\$ 92,410	(Sch 3)
166	.20-.39	Fringe Benefits	6900	25,834	0	25,834	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	7,201	0	7,201	(Sch 4)
166		Medical Records - Total	6900	\$ 125,445	\$ 0	\$ 125,445	
167		CDPH Licensing Fees	6900	\$ 28,560	\$ 0	\$ 28,560	(Sch 6)
168		Professional Liability Insurance	6900	\$ 215,425	\$ 0	\$ 215,425	(Sch 6)
169		Quality Assurance Fees	6900	\$ 562,752	\$ 0	\$ 562,752	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 50,432	\$ 0	\$ 50,432	(Sch 3)
170	.20-.39	Fringe Benefits	6800	13,674	0	13,674	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	1,366	0	1,366	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 65,472	\$ 0	\$ 65,472	
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	
		<b>Subtotal 155 - 174</b>		\$ 2,759,917	\$ 132,189	\$ 2,892,106	
200		<b>Total</b>		\$ 10,632,405	\$ 132,189	\$ 10,764,594	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 282,549	
-----	------	---	------	--	--	------------	--

\* For informational purposes only, this amount is included in various cost centers above.









Provider Name							Fiscal Period		Provider NPI		Adjustments
VISTA KNOLL SPECIALIZED CARE							JANUARY 01, 2011 THROUGH DECEMBER 31, 2011		1275533929		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>MEMORANDUM ADJUSTMENT</u></b>											
1	Not Reported			8	210	N/A	Total Facility Group Health Insurance To include 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	\$282,549	\$282,549

Provider Name							Fiscal Period	Provider NPI	Adjustments		
VISTA KNOLL SPECIALIZED CARE							JANUARY 01, 2011 THROUGH DECEMBER 31, 2011	1275533929	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>RECLASSIFICATIONS OF REPORTED COSTS</u></b>											
2	10.5	010	3	8A-1	010	3	Housekeeping - Agency Staff	\$3,028	(\$3,028)	\$0	
	10.5	010	4	8A-1	010	4	Housekeeping - Other - Nonlabor	28,774	3,028	31,802	
							To reclassify medical waste disposal 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)				
3	10.5	065	3	8A-1	065	3	Dietary - Agency Staff	\$62,411	(\$399)	\$62,012 *	
	10.5	065	4	8A-1	065	4	Dietary - Other - Nonlabor	289,071	399	289,470 *	
							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	065	3	8A-1	065	3	Dietary - Agency Staff	* \$62,012	(\$62,012)	\$0	
	10.5	065	4	8A-1	065	4	Dietary - Other - Nonlabor	* 289,470	62,012	351,482	
							To reclassify consultant dietician service and other purchase 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)				

Provider Name							Fiscal Period	Provider NPI		Adjustments
VISTA KNOLL SPECIALIZED CARE							JANUARY 01, 2011 THROUGH DECEMBER 31, 2011	1275533929		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 COSTS</u></b>										
5	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits To adjust the provider's adjustment of marketing costs to agree with the trial balance and supporting work paper. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2136.2, 2300 and 2304	(\$10,146)	\$132,189	\$122,043

Provider Name							Fiscal Period		Provider NPI		Adjustments
VISTA KNOLL SPECIALIZED CARE							JANUARY 01, 2011 THROUGH DECEMBER 31, 2011		1275533929		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>ADJUSTMENTS TO REPORTED PATIENT DAYS</u></b>											
6	4.1	5	2	1	15	N/A	Medi-Cal Patient Days To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: January 01, 2011 through December 31, 2011 Payment Period: January 01, 2011 through April 18, 2013 Report Date: April 18, 2013 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408 CCR, Title 22, Section 51541	25,496	(120)	25,376	
7	Not Reported			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	86	86	