

**REPORT
ON THE
RATE SETTING AUDIT**

**VISTA PACIFICA CONVALESCENT HOSPITAL
RIVERSIDE, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1609897222**

**FISCAL PERIOD ENDED
SEPTEMBER 30, 2011**

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

**Section Chief: Margaret A. Varho
Audit Supervisor: Felipe Avila
Auditor: Andre Shammass**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

Date: July 31, 2013

Cheryl Jumonville, Administrator
Vista Pacifica Convalescent Center
3662 Pacific Avenue
Riverside, CA 92509

VISTA PACIFICA CONVALESCENT HOSPITAL
NATIONAL PROVIDER IDENTIFIER (NPI) 1609897222
FISCAL PERIOD ENDED SEPTEMBER 30, 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.

Cheryl Jumonville
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

cc: Kevin Lawrence, CPA
Foster and Lawrence Accountancy Corp
12672 Limonite Ave. Ste 3E-405
Eastvale, CA 92880

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:

VISTA PACIFICA CONVALESCENT HOSPITAL

Fiscal Period:

OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Provider NPI:

1609897222

OSHPD Facility No.:

206331117

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	\$ 1,393,970	\$ 79.50
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 400,857	\$ 22.86
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 310,306	\$ 17.70
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 58,420	\$ 3.33
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 6,593	\$ 0.38
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 11,439	\$ 0.65
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 41,975	\$ 2.39
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 223,757	\$ 12.76
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 668,424	\$ 38.12
11	Cost of Routine Service/Audited Total Costs	\$ 3,115,561	\$ 3,115,739	\$ 177.69
12	Total Patient Days (Adj)	17,535	17,535	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 177.68	\$ 177.69	
14	Overpayments (Adj)	\$ 0	\$ 0	
15	Medi-Cal Days (Adj 1)	16,917	16,462	
16	Medi-Cal Managed Care Days (Adj 2)		455	
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:

VISTA PACIFICA CONVALESCENT HOSPITAL

Fiscal Period:

OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Provider NPI:

1609897222

OSHPD Facility No.:

206331117

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:
VISTA PACIFICA CONVALESCENT HOSPITAL

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Provider NPI:
1609897222

OSHPD Facility No.:
206331117

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs	Activities	Total
			155	160	
	GENERAL SERVICES				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 5,776	\$ 5,776		
160	Activities	65,619		\$ 65,619	
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	31,927	0	0	31,927
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	16,330	0	0	16,330
083	Speech Pathology	75	0	0	75
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	1,322,575	5,776	65,619	1,393,970
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	\$ 1,442,302	\$ 5,776	\$ 65,619	\$ 1,442,302

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
VISTA PACIFICA CONVALESCENT HOSPITAL

Provider NPI:
1609897222

OSHPD Facility Number:
206331117

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 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	\$ 56,798	\$ 56,798										
010	Housekeeping	86,206	573	\$ 86,779									
060	Laundry and Linen	56,955	5,817	8,978	\$ 71,751								
065	Dietary	147,815	9,476	14,626	0	\$ 171,917							
155	Social Services	N/A	0	0	0	0	\$ -						
160	Activities	N/A	6,890	10,635	0	0	0	\$ 17,525					
165	Administration	N/A	3,484	5,378	0	0	0	0		\$ 8,862	\$ 8,862		
166	Medical Records	37,092	1,061	1,638	0	0	0	0		39,790		\$ 39,790	
170	Inservice Education - Nursing	21,204	1,332	2,056	0	0	0	0	\$ 24,592				
ANCILLARY SERVICES													
075	Patient Supplies		741	1,144	0	0	0	0	0	1,886	53	238	\$ 2,177
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		0	0	0	0	0	0	0	0	129	580	709
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		0	0	0	0	0	0	0	0	66	296	362
083	Speech Pathology		0	0	0	0	0	0	0	0	0	1	2
085	Pharmacy		0	0	0	0	0	0	0	0	80	361	442
090	Laboratory		0	0	0	0	0	0	0	0	7	30	37
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	7	30	37
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		26,880	41,487	71,751	171,917	0	17,525	24,592	354,152	8,507	38,198	400,857 *
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		543	837	0	0	0	0	0	1,380	12	56	1,448
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 406,070	\$ 56,798	\$ 86,779	\$ 71,751	\$ 171,917	\$ -	\$ 17,525	\$ 24,592	\$ 357,417	\$ 8,862	\$ 39,790	\$ 406,070

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
VISTA PACIFICA CONVALESCENT HOSPITAL

Provider NPI:
1609897222

OSHPD Facility Number:
206331117

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 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	\$ 99,420	\$ 99,420										
010	Housekeeping	10,151	1,002	\$ 11,153									
060	Laundry and Linen	5,807	10,183	1,154	\$ 17,144								
065	Dietary	101,490	16,588	1,880	0	\$ 119,957							
155	Social Services	395	0	0	0	0	\$ 395						
160	Activities	2,767	12,061	1,367	0	0	0	\$ 16,195					
165	Administration	N/A	6,099	691	0	0	0	0		\$ 6,790	\$ 6,790		
166	Medical Records	5,530	1,857	210	0	0	0	0		7,598		\$ 7,598	
170	Inservice Education - Nursing	446	2,332	264	0	0	0	0	\$ 3,042				
ANCILLARY SERVICES													
075	Patient Supplies	8,924	1,298	147	0	0	0	0	0	10,369	41	46	\$ 10,455
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	0	0	0	0	0	0	0	0	0	99	111	210
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	0	0	0	0	0	0	0	0	0	51	57	107
083	Speech Pathology	0	0	0	0	0	0	0	0	0	0	0	0
085	Pharmacy	19,898	0	0	0	0	0	0	0	19,898	62	69	20,029
090	Laboratory	1,652	0	0	0	0	0	0	0	1,652	5	6	1,663
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	1,654	0	0	0	0	0	0	0	1,654	5	6	1,665
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	87,378	47,051	5,332	17,144	119,957	395	16,195	3,042	296,494	6,518	7,293	310,306
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	0	950	108	0	0	0	0	0	1,057	10	11	1,078
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 345,512	\$ 99,420	\$ 11,153	\$ 17,144	\$ 119,957	\$ 395	\$ 16,195	\$ 3,042	\$ 331,124	\$ 6,790	\$ 7,598	\$ 345,512

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
VISTA PACIFICA CONVALESCENT HOSPITAL

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Provider NPI:
1609897222

OSHPD Facility Number:
206331117

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)	\$ 59,984	90%							
	Property Tax (line 40)	6,769	10%	\$ 66,753						
005	Plant Operations and Maintenance			1,940	\$ 1,940					
010	Housekeeping			653	20	\$ 673				
060	Laundry and Linen			6,638	199	70	\$ 6,906			
065	Dietary			10,814	324	113	0	\$ 11,251		
155	Social Services			0	0	0	0	0	\$ -	
160	Activities			7,863	235	82	0	0	0	\$ 8,180
165	Administration			3,976	119	42	0	0	0	0
166	Medical Records			1,211	36	13	0	0	0	0
170	Inservice Education - Nursing			1,520	46	16	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			846	25	9	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	0	0	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	0	0	0	0	0
083	Speech Pathology			0	0	0	0	0	0	0
085	Pharmacy			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			30,673	918	322	6,906	11,251	0	8,180
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			619	19	6	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 66,753	100%	\$ 66,753	\$ 1,940	\$ 673	\$ 6,906	\$ 11,251	\$ -	\$ 8,180

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
VISTA PACIFICA CONVALESCENT HOSPITAL

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Provider NPI:
1609897222

OSHPD Facility Number:
206331117

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 90% Of Total	Property Tax 10% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 59,984	90%							
	Property Tax (line 40)	6,769	10%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 4,137	\$ 4,137				
166	Medical Records				1,260		\$ 1,260			
170	Inservice Education - Nursing			\$ 1,582						
	ANCILLARY SERVICES									
075	Patient Supplies			0	880	25	8	\$ 913	\$ 820	\$ 93
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	0	60	18	79	71	8
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	31	9	40	36	4
083	Speech Pathology			0	0	0	0	0	0	0
085	Pharmacy			0	0	38	11	49	44	5
090	Laboratory			0	0	3	1	4	4	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	3	1	4	4	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			1,582	59,832	3,971	1,209	65,013	58,420	6,593
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	644	6	2	652	586	66
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 66,753	100%	\$ 1,582	\$ 61,357	\$ 4,137	\$ 1,260	\$ 66,753	\$ 59,984	\$ 6,769

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
VISTA PACIFICA CONVALESCENT HOSPITAL

Provider NPI:
1609897222

OSHPD Facility Number:
206331117

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 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. 71% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 4% of Total	Quality Assur. Fees 24% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 4,322												
055	Interest - Other	5,102												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	686,872												
	Total Costs Allocable as Administration	696,296	71%											
167	CDPH Licensing Fees	11,916	1%											
168	Professional Liability Insurance	43,725	4%											
169	Quality Assurance Fees	233,087	24%											
174	Caregiver Training	0	0%											
	Total	985,024	100%						\$ 985,024					
ANCILLARY SERVICES														
075	Patient Supplies			\$ -	\$ 1,886	\$ 10,369	\$ 880	\$ 13,135	5,902	\$ 4,172	\$ 71	\$ 262	\$ 1,397	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			31,927	0	0	0	31,927	14,346	10,141	174	637	3,395	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			16,330	0	0	0	16,330	7,338	5,187	89	326	1,736	0
083	Speech Pathology			75	0	0	0	75	34	24	0	1	8	0
085	Pharmacy			0	0	19,898	0	19,898	8,941	6,320	108	397	2,116	0
090	Laboratory			0	0	1,652	0	1,652	742	525	9	33	176	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	1,654	0	1,654	743	525	9	33	176	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			1,393,970	354,152	296,494	59,832	2,104,448	945,594	668,424	11,439	41,975	223,757	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	1,380	1,057	644	3,081	1,385	979	17	61	328	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 985,024		\$ 1,442,302	\$ 357,417	\$ 331,124	\$ 61,357	\$ 2,192,200	\$ 985,024					
	Total Administrative Costs							\$ 985,024		\$ 696,296	\$ 11,916	\$ 43,725	\$ 233,087	\$ -
	Unit Cost Multiplier							0.44933120						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 48,653	\$ 14,388	\$ 5,396	\$ 68,437							
	TOTAL FACILITY COSTS							\$ 3,245,661						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
VISTA PACIFICA CONVALESCENT HOSPITAL

Provider NPI:
1609897222

OSHPD Facility Number:
206331117

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 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)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	282									
010	Housekeeping	95	95								
060	Laundry and Linen	965	965	965							
065	Dietary	1,572	1,572	1,572							
155	Social Services										
160	Activities	1,143	1,143	1,143							
165	Administration	578	578	578							
166	Medical Records	176	176	176							
170	Inservice Education - Nursing	221	221	221							
	ANCILLARY SERVICES										
075	Patient Supplies	123	123	123						13,135	13,135
077	Specialized Support Surfaces									0	0
080	Physical Therapy									31,927	31,927
081	Respiratory Therapy									0	0
082	Occupational Therapy									16,330	16,330
083	Speech Pathology									75	75
085	Pharmacy									19,898	19,898
090	Laboratory									1,652	1,652
095	Home Health Services									0	0
100	Other Ancillary Services									1,654	1,654
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	4,459	4,459	4,459	173,660	52,098	1,409,953	1,409,953	1,409,953	2,104,448	2,104,448
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	90	90	90						3,081	3,081
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	9,704	9,422	9,327	173,660	52,098	1,409,953	1,409,953	1,409,953	2,192,200	2,192,200
	TOTAL DIRECT SALARIES COSTS - SCH. 2						\$ 5,776	\$ 65,619			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.00409659	0.046539849			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		\$ 56,798	\$ 86,779	\$ 71,751	\$ 171,917	\$ -	\$ 17,525	\$ 24,592	\$ 8,862	\$ 39,790
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		6.02823180	9.30402938	0.41316729	3.29988319	0.00000000	0.01242933	0.01744202	0.00404254	0.01815093
	TOTAL INDIRECT OTHER COSTS - SCH. 4		\$ 99,420	\$ 11,153	\$ 17,144	\$ 119,957	\$ 395	\$ 16,195	\$ 3,042	\$ 6,790	\$ 7,598
	UNIT COST MULTIPLIER (INDIRECT OTHER)		10.55189981	1.19582186	0.09871906	2.30253404	0.00028015	0.01148595	0.00215769	0.00309743	0.00346574
	TOTAL CAPITAL COSTS - SCH. 5	\$ 66,753	\$ 1,940	\$ 673	\$ 6,906	\$ 11,251	\$ -	\$ 8,180	\$ 1,582	\$ 4,137	\$ 1,260
	UNIT COST MULTIPLIER (CAPITAL COSTS)	6.87891591	0.20588562	0.07216213	0.03977007	0.21595353	0.00000000	0.00580190	0.00112180	0.00188702	0.00057459

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
VISTA PACIFICA CONVALESCENT HOSPITAL

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Provider NPI:
1609897222

OSHPD Facility Number:
206331117

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	\$ 40,127	\$ 0	\$ 40,127	(Sch 3)
005	.20-.39	Fringe Benefits	6200	16,671	0	16,671	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	99,420	0	99,420	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 156,218	\$ 0	\$ 156,218	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 64,873	\$ 0	\$ 64,873	(Sch 3)
010	.20-.39	Fringe Benefits	6300	21,333	0	21,333	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	10,151	0	10,151	(Sch 4)
010		Housekeeping - Total	6300	\$ 96,357	\$ 0	\$ 96,357	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 20,737	\$ 0	\$ 20,737	(Sch 5)
020		Depreciation: Leasehold Improvements	7130		0	0	(Sch 5)
025		Depreciation: Equipment	7140	13,597	0	13,597	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	3,075	0	3,075	(Sch 5)
040		Property Taxes	7300	6,769	0	6,769	(Sch 5)
045		Property Insurance	7400	4,322	0	4,322	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	22,575	0	22,575	(Sch 6)
055		Interest - Other	7600	\$ 5,102	\$ 0	\$ 5,102	(Sch 6)
057		Subtotal 005 - 055		\$ 328,752	\$ 0	\$ 328,752	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 42,278	\$ 0	\$ 42,278	(Sch 3)
060	.20-.39	Fringe Benefits	6400	14,677	0	14,677	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	5,807	0	5,807	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 62,762	\$ 0	\$ 62,762	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 113,355	\$ 0	\$ 113,355	(Sch 3)
065	.20-.39	Fringe Benefits	6500	34,460	0	34,460	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	101,490	0	101,490	(Sch 4)
065		Dietary - Total	6500	\$ 249,305	\$ 0	\$ 249,305	
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	8,924	0	8,924	(Sch 4)
075		Patient Supplies - Total	8100	\$ 8,924	\$ 0	\$ 8,924	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	\$	\$ 0	\$ 0	N/A
077	.20-.39	Fringe Benefits	8150		0	0	N/A
077	.79	Agency Staff	8150		0	0	N/A
077	.40-.99	Other - Nonlabor	8150		0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
VISTA PACIFICA CONVALESCENT HOSPITAL

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Provider NPI:
1609897222

OSHPD Facility Number:
206331117

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
080		Physical Therapy					
080	.01-.19	Salaries and Wages	8200	\$	\$ 0	\$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200		0	0	(Sch 2)
080	.79	Agency Staff	8200	31,927	0	31,927	(Sch 2)
080	.40-.99	Other - Nonlabor	8200		0	0	(Sch 4)
080		Physical Therapy - Total	8200	\$ 31,927	\$ 0	\$ 31,927	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$	\$ 0	\$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220		0	0	(Sch 2)
081	.79	Agency Staff	8220		0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220		0	0	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$	\$ 0	\$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250		0	0	(Sch 2)
082	.79	Agency Staff	8250	16,330	0	16,330	(Sch 2)
082	.40-.99	Other - Nonlabor	8250		0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 16,330	\$ 0	\$ 16,330	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$	\$ 0	\$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280		0	0	(Sch 2)
083	.79	Agency Staff	8280	75	0	75	(Sch 2)
083	.40-.99	Other - Nonlabor	8280		0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 75	\$ 0	\$ 75	
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	19,898	0	19,898	(Sch 4)
085		Pharmacy - Total	8300	\$ 19,898	\$ 0	\$ 19,898	
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	1,652	0	1,652	(Sch 4)
090		Laboratory - Total	8400	\$ 1,652	\$ 0	\$ 1,652	
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	1,654	0	1,654	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 1,654	\$ 0	\$ 1,654	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
VISTA PACIFICA CONVALESCENT HOSPITAL

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Provider NPI:
1609897222

OSHPD Facility Number:
206331117

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		\$ 80,460	\$ 0	\$ 80,460	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,030,264	\$ 0	\$ 1,030,264	(Sch 2)
105	.20-.39	Fringe Benefits	6110	292,311	0	292,311	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	87,378	0	87,378	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 1,409,953	\$ 0	\$ 1,409,953	
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:
VISTA PACIFICA CONVALESCENT HOSPITAL

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Provider NPI:
1609897222

OSHPD Facility Number:
206331117

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		0	0 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 0	\$ 0	\$ 0
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		\$ 1,409,953	\$ 0	\$ 1,409,953
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 4,487	\$ 0	\$ 4,487 (Sch 2)
155	.20-.39	Fringe Benefits	6600	1,289	0	1,289 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	395	0	395 (Sch 4)
155		Social Services - Total	6600	\$ 6,171	\$ 0	\$ 6,171

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
VISTA PACIFICA CONVALESCENT HOSPITAL

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Provider NPI:
1609897222

OSHPD Facility Number:
206331117

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	\$ 49,315	\$ 0	\$ 49,315	(Sch 2)
160	.20-.39	Fringe Benefits	6700	16,304	0	16,304	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	2,767	0	2,767	(Sch 4)
160		Activities - Total	6700	\$ 68,386	\$ 0	\$ 68,386	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 49,032	\$ 0	\$ 49,032	(Sch 6)
165	.20-.39	Fringe Benefits	6900	37,338	0	37,338	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	600,502	0	600,502	(Sch 6)
165		Administration - Total	6900	\$ 686,872	\$ 0	\$ 686,872	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 27,954	\$ 0	\$ 27,954	(Sch 3)
166	.20-.39	Fringe Benefits	6900	9,138	0	9,138	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	5,530	0	5,530	(Sch 4)
166		Medical Records - Total	6900	\$ 42,622	\$ 0	\$ 42,622	
167		CDPH Licensing Fees	6900	\$ 11,916	\$ 0	\$ 11,916	(Sch 6)
168		Professional Liability Insurance	6900	\$ 43,725	\$ 0	\$ 43,725	(Sch 6)
169		Quality Assurance Fees	6900	\$ 233,087	\$ 0	\$ 233,087	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 14,408	\$ 0	\$ 14,408	(Sch 3)
170	.20-.39	Fringe Benefits	6800	6,796	0	6,796	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	446	0	446	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 21,650	\$ 0	\$ 21,650	
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		\$ 1,114,429	\$ 0	\$ 1,114,429	
200		Total		\$ 3,245,661	\$ 0	\$ 3,245,661	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 0	
-----	------	-----------------------------------------	------	--	--	------	--

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

Provider Name:
VISTA PACIFICA CONVALESCENT HOSPITAL

Provider NPI:
1609897222

OSHPD Facility Number:
206331117

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Line No.	Sub No.	Description	TOTAL ADJ (Pages 1,2,3&4)	AUDIT ADJ						
128	1	Transitional Inpatient Care - Salaries and Wages	0							
128	2	Transitional Inpatient Care - Fringe Benefits	0							
128	3	Transitional Inpatient Care - Agency Staff	0							
128	4	Transitional Inpatient Care - Other - Nonlabor	0							
130	1	Hospice Inpatient Care - Salaries and Wages	0							
130	2	Hospice Inpatient Care - Fringe Benefits	0							
130	3	Hospice Inpatient Care - Agency Staff	0							
130	4	Hospice Inpatient Care - Other - Nonlabor	0							
135	1	Other Routine Services - Salaries and Wages	0							
135	2	Other Routine Services - Fringe Benefits	0							
135	3	Other Routine Services - Agency Staff	0							
135	4	Other Routine Services - Other - Nonlabor	0							
139	1	Residential Care - Salaries and Wages	0							
139	2	Residential Care - Fringe Benefits	0							
139	3	Residential Care - Agency Staff	0							
139	4	Residential Care - Other - Nonlabor	0							
140	1	Beauty and Barber - Salaries and Wages	0							
140	2	Beauty and Barber - Fringe Benefits	0							
140	3	Beauty and Barber - Agency Staff	0							
140	4	Beauty and Barber - Other - Nonlabor	0							
145	1	Other Nonreimbursable - Salaries and Wages	0							
145	2	Other Nonreimbursable - Fringe Benefits	0							
145	3	Other Nonreimbursable - Agency Staff	0							
145	4	Other Nonreimbursable - Other - Nonlabor	0							
155	1	Social Services - Salaries and Wages	0							
155	2	Social Services - Fringe Benefits	0							
155	3	Social Services - Agency Staff	0							
155	4	Social Services - Other - Nonlabor	0							
160	1	Activities - Salaries and Wages	0							
160	2	Activities - Fringe Benefits	0							
160	3	Activities - Agency Staff	0							
160	4	Activities - Other - Nonlabor	0							
165	1	Administration - Salaries and Wages	0							
165	2	Administration - Fringe Benefits	0							
165	3	Administration - Agency Staff	0							
165	4	Administration - Other - Nonlabor	0							
166	1	Medical Records - Salaries and Wages	0							
166	2	Medical Records - Fringe Benefits	0							
166	3	Medical Records - Agency Staff	0							
166	4	Medical Records - Other - Nonlabor	0							
167	4	CDPH Licensing Fees	0							
168	4	Professional Liability Insurance	0							
169	4	Quality Assurance Fees	0							
170	1	Inservice Education - Nursing - Salaries and Wages	0							
170	2	Inservice Education - Nursing - Fringe Benefits	0							
170	3	Inservice Education - Nursing - Agency Staff	0							
170	4	Inservice Education - Nursing - Other - Nonlabor	0							
174	1	Caregiver Training - Salaries and Wages	0							
174	2	Caregiver Training - Fringe Benefits	0							

Provider Name							Fiscal Period		Provider NPI		Adjustments
VISTA PACIFICA CONVALESCENT HOSPITAL							OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011		1609897222		2
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					
ADJUSTMENTS TO REPORTED PATIENT DAYS											
1	4.1	5	2	1	15	N/A	Skilled Nursing Care - Medi-Cal Days To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: October 1, 2010 through September 30, 2011 Payment Period: October 1, 2010 through December 31, 2012 Report Date: July 23, 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	16,917	(455)	16,462	
2	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	455	455	