

**REPORT
ON THE
RATE SETTING AUDIT**

**VISTA HEALTHCARE CENTER
PARADISE, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1912189812**

**FISCAL PERIOD ENDED
DECEMBER 31, 2011**

**Audits Section - Gardena
Financial Audits Branch
Audits and Investigations
Department of Health Care Services**

**Section Chief: Maria Delgado
Audit Supervisor: Deborah Lee
Auditor: Zhan P. Huang**



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



EDMUND G. BROWN JR.
GOVERNOR

April 11, 2013

Gilbert Fimbres, Administrator
Vista Healthcare Center
247 East Bobier Drive
Vista, CA 92084

VISTA HEALTHCARE CENTER
NATIONAL PROVIDER IDENTIFIER (NPI): 1912189812
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 that include a summary of the total due the State in the amount of \$81,405, which resulted from Medi-Cal overpayments
3. Audited Allocation of Home Office Cost

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

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

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—Gardena at (310) 516-4757.

Original Signed By:

Maria Delgado, Chief
Audits Section—Gardena
Financial Audits Branch

Gilbert Fimbres
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Certified

cc: Jerry Winklhofer
Accounting Manager
LifeHouse Health Services
300 Corporate Pointe, Suite 550
Culver City, CA 90230

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
VISTA HEALTHCARE CENTER

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

Provider NPI:
1912189812

OSHPD Facility No.:
206374043

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	\$ 4,826,716	\$ 80.84
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 868,016	\$ 14.54
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 1,016,178	\$ 17.02
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 1,728,594	\$ 28.95
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 185,369	\$ 3.10
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 39,058	\$ 0.65
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 232,340	\$ 3.89
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 724,828	\$ 12.14
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 1,572,126	\$ 26.33
11	Cost of Routine Service/Audited Total Costs	\$ 11,360,732.00	\$ 11,193,226	\$ 187.47
12	Total Patient Days (Adj 2)	59,705	59,706	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 190.28	\$ 187.47	
14	Overpayments (Adj 4)		\$ 81,405	
15	Medi-Cal Days (Adj 3)	49,299	47,904	
16	Medi-Cal Managed Care Days (Adj)		0	
INTERMEDIATE CARE				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
18	Total Patient Days (Adj)		0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj)	\$	\$ 0	
MENTALLY DISORDERED CARE				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
22	Total Patient Days (Adj)		0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj)	\$	\$ 0	
DEVELOPMENTALLY DISABLED CARE				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
26	Total Patient Days (Adj)		0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj)	\$	\$ 0	
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 HEALTHCARE CENTER

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

Provider NPI:
1912189812

OSHPD Facility No.:
206374043

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	
50	Total Patient Days (Adj)		0	
51	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
52	Overpayments (Adj)	\$	\$ 0	
HOSPICE INPATIENT CARE				
53	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
54	Total Patient Days (Adj)		0	
55	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
56	Overpayments (Adj)	\$	\$ 0	
OTHER ROUTINE SERVICES				
57	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
58	Total Patient Days (Adj)		0	
59	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
60	Overpayments (Adj)	\$	\$ 0	

**ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR**

Provider Name:
VISTA HEALTHCARE CENTER

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

Provider NPI:
1912189812

OSHPD Facility No.:
206374043

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	\$ 100,541	\$ 100,541		
160	Activities	172,728		\$ 172,728	
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	269,217	0	0	269,217
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	154,435	0	0	154,435
083	Speech Pathology	161,501	0	0	161,501
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	4,553,447	100,541	172,728	4,826,716 *
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	\$ 5,411,869	\$ 100,541	\$ 172,728	\$ 5,411,869

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
VISTA HEALTHCARE CENTER

Provider NPI:
1912189812

OSHPD Facility Number:
206374043

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 106,606	\$ 106,606										
010	Housekeeping	189,608	1,317	\$ 190,925									
060	Laundry and Linen	96,921	2,433	4,412	\$ 103,765								
065	Dietary	369,576	11,690	21,198	0	\$ 402,464							
155	Social Services	N/A	758	1,374	0	0	\$ 2,132						
160	Activities	N/A	575	1,042	0	0	0	\$ 1,617					
165	Administration	N/A	11,378	20,632	0	0	0	0		\$ 32,010	\$ 32,010		
166	Medical Records	53,209	907	1,645	0	0	0	0		55,761		\$ 55,761	
170	Inservice Education - Nursing	74,778	0	0	0	0	0	0	\$ 74,778				
ANCILLARY SERVICES													
075	Patient Supplies		1,103	2,000	0	0	0	0	0	3,103	126	219	\$ 3,448
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	2	4	6
080	Physical Therapy		1,443	2,617	0	0	0	0	0	4,060	1,047	1,824	6,932
081	Respiratory Therapy		149	271	0	0	0	0	0	421	13	22	455
082	Occupational Therapy		1,093	1,981	0	0	0	0	0	3,074	623	1,086	4,783
083	Speech Pathology		211	383	0	0	0	0	0	595	573	998	2,165
085	Pharmacy		325	589	0	0	0	0	0	914	752	1,310	2,975
090	Laboratory		0	0	0	0	0	0	0	0	125	218	343
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	152	265	417
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		72,871	132,140	103,765	402,464	2,132	1,617	74,778	789,767	28,538	49,711	868,016
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		353	640	0	0	0	0	0	993	60	105	1,158
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 890,698	\$ 106,606	\$ 190,925	\$ 103,765	\$ 402,464	\$ 2,132	\$ 1,617	\$ 74,778	\$ 802,926	\$ 32,010	\$ 55,761	\$ 890,698

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
VISTA HEALTHCARE CENTER

Provider NPI:
1912189812

OSHPD Facility Number:
206374043

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 227,148	\$ 227,148										
010	Housekeeping	45,229	2,806	\$ 48,035									
060	Laundry and Linen	42,697	5,184	1,110	\$ 48,991								
065	Dietary	405,595	24,908	5,333	0	\$ 435,836							
155	Social Services	2,400	1,614	346	0	0	\$ 4,360						
160	Activities	18,308	1,225	262	0	0	0	\$ 19,795					
165	Administration	N/A	24,244	5,191	0	0	0	0		\$ 29,434	\$ 29,434		
166	Medical Records	0	1,933	414	0	0	0	0		2,347		\$ 2,347	
170	Inservice Education - Nursing	1,806	0	0	0	0	0	0	\$ 1,806				
ANCILLARY SERVICES													
075	Patient Supplies	9,381	2,350	503	0	0	0	0	0	12,234	116	9	\$ 12,359
077	Specialized Support Surfaces	612	0	0	0	0	0	0	0	612	2	0	614
080	Physical Therapy	0	3,075	658	0	0	0	0	0	3,733	963	77	4,773
081	Respiratory Therapy	0	318	68	0	0	0	0	0	387	12	1	399
082	Occupational Therapy	0	2,328	499	0	0	0	0	0	2,827	573	46	3,445
083	Speech Pathology	0	450	96	0	0	0	0	0	547	527	42	1,115
085	Pharmacy	210,859	692	148	0	0	0	0	0	211,699	691	55	212,446
090	Laboratory	36,413	0	0	0	0	0	0	0	36,413	115	9	36,537
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	44,292	0	0	0	0	0	0	0	44,292	140	11	44,443
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	288,543	155,269	33,245	48,991	435,836	4,360	19,795	1,806	987,844	26,241	2,092	1,016,178 *
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	8,790	752	161	0	0	0	0	0	9,703	55	4	9,763
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,342,073	\$ 227,148	\$ 48,035	\$ 48,991	\$ 435,836	\$ 4,360	\$ 19,795	\$ 1,806	\$ 1,310,292	\$ 29,434	\$ 2,347	\$ 1,342,073

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
VISTA HEALTHCARE CENTER

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

Provider NPI:
1912189812

OSHPD Facility Number:
206374043

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)	\$ 1,833,244	90%							
	Property Tax (line 40)	196,591	10%	\$ 2,029,835						
005	Plant Operations and Maintenance			23,140	\$ 23,140					
010	Housekeeping			24,789	286	\$ 25,075				
060	Laundry and Linen			45,794	528	579	\$ 46,902			
065	Dietary			220,045	2,537	2,784	0	\$ 225,366		
155	Social Services			14,262	164	180	0	0	\$ 14,607	
160	Activities			10,818	125	137	0	0	0	\$ 11,080
165	Administration			214,175	2,470	2,710	0	0	0	0
166	Medical Records			17,076	197	216	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			20,763	239	263	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			27,166	313	344	0	0	0	0
081	Respiratory Therapy			2,814	32	36	0	0	0	0
082	Occupational Therapy			20,569	237	260	0	0	0	0
083	Speech Pathology			3,978	46	50	0	0	0	0
085	Pharmacy			6,112	70	77	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			1,371,690	15,817	17,354	46,902	225,366	14,607	11,080
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			6,646	77	84	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 2,029,835	100%	\$ 2,029,835	\$ 23,140	\$ 25,075	\$ 46,902	\$ 225,366	\$ 14,607	\$ 11,080

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
VISTA HEALTHCARE CENTER

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

Provider NPI:
1912189812

OSHPD Facility Number:
206374043

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)	\$ 1,833,244	90%							
	Property Tax (line 40)	196,591	10%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 219,354	\$ 219,354				
166	Medical Records				17,489		\$ 17,489			
170	Inservice Education - Nursing			\$ -						
	ANCILLARY SERVICES									
075	Patient Supplies			0	21,265	862	69	\$ 22,195	\$ 20,045	\$ 2,150
077	Specialized Support Surfaces			0	0	14	1	16	14	2
080	Physical Therapy			0	27,823	7,176	572	35,571	32,126	3,445
081	Respiratory Therapy			0	2,882	87	7	2,975	2,687	288
082	Occupational Therapy			0	21,066	4,270	340	25,677	23,190	2,487
083	Speech Pathology			0	4,074	3,925	313	8,312	7,507	805
085	Pharmacy			0	6,260	5,152	411	11,823	10,678	1,145
090	Laboratory			0	0	857	68	926	836	90
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	1,043	83	1,126	1,017	109
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			0	1,702,816	195,556	15,591	1,913,963	1,728,594	185,369 *
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	6,807	412	33	7,252	6,549	702
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 2,029,835	100%	\$ -	\$ 1,792,992	\$ 219,354	\$ 17,489	\$ 2,029,835	\$ 1,833,244	\$ 196,591

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
VISTA HEALTHCARE CENTER

Provider NPI:
1912189812

OSHPD Facility Number:
206374043

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. 61% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 9% of Total	Quality Assur. Fees 28% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 10,975												
055	Interest - Other	55,686												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,696,785												
	Total Costs Allocable as Administration	1,763,446	61%											
167	CDPH Licensing Fees	43,811	2%											
168	Professional Liability Insurance	260,615	9%											
169	Quality Assurance Fees	813,036	28%											
174	Caregiver Training	0	0%											
	Total	2,880,908	100%						\$ 2,880,908					
ANCILLARY SERVICES														
075	Patient Supplies			\$ -	\$ 3,103	\$ 12,234	\$ 21,265	\$ 36,602	11,316	\$ 6,927	\$ 172	\$ 1,024	\$ 3,194	\$ -
077	Specialized Support Surfaces			0	0	612	0	612	189	116	3	17	53	0
080	Physical Therapy			269,217	4,060	3,733	27,823	304,834	94,247	57,690	1,433	8,526	26,598	0
081	Respiratory Therapy			0	421	387	2,882	3,689	1,141	698	17	103	322	0
082	Occupational Therapy			154,435	3,074	2,827	21,066	181,402	56,085	34,330	853	5,074	15,828	0
083	Speech Pathology			161,501	595	547	4,074	166,716	51,544	31,551	784	4,663	14,547	0
085	Pharmacy			0	914	211,699	6,260	218,873	67,670	41,422	1,029	6,122	19,097	0
090	Laboratory			0	0	36,413	0	36,413	11,258	6,891	171	1,018	3,177	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	44,292	0	44,292	13,694	8,382	208	1,239	3,865	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			4,826,716	789,767	987,844	1,702,816	8,307,143	2,568,353	1,572,126	39,058	232,340	724,828	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	993	9,703	6,807	17,503	5,412	3,313	82	490	1,527	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 2,880,908		\$ 5,411,869	\$ 802,926	\$ 1,310,292	\$ 1,792,992	\$ 9,318,079	\$ 2,880,908					
	Total Administrative Costs							\$ 2,880,908		\$ 1,763,446	\$ 43,811	\$ 260,615	\$ 813,036	\$ -
	Unit Cost Multiplier							0.30917402						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 87,772	\$ 31,781	\$ 236,843	\$ 356,396							
	TOTAL FACILITY COSTS							\$ 12,555,383						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
VISTA HEALTHCARE CENTER

Provider NPI:
1912189812

OSHPD Facility Number:
206374043

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	Laundry (LBS) 60	Dietary (MEALS) 65	Soc Srvs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	Inserv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
		(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)		
	GENERAL SERVICES										
005	Plant Operations and Maintenance	477									
010	Housekeeping	511	511								
060	Laundry and Linen	944	944	944							
065	Dietary	4,536	4,536	4,536							
155	Social Services	294	294	294							
160	Activities	223	223	223							
165	Administration	4,415	4,415	4,415							
166	Medical Records	352	352	352							
170	Inservice Education - Nursing										
	ANCILLARY SERVICES										
075	Patient Supplies	428	428	428						36,602	36,602
077	Specialized Support Surfaces									612	612
080	Physical Therapy	560	560	560						304,834	304,834
081	Respiratory Therapy	58	58	58						3,689	3,689
082	Occupational Therapy	424	424	424						181,402	181,402
083	Speech Pathology	82	82	82						166,716	166,716
085	Pharmacy	126	126	126						218,873	218,873
090	Laboratory									36,413	36,413
095	Home Health Services									0	0
100	Other Ancillary Services									44,292	44,292
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	28,276	28,276	28,276	591,290	177,387	4,841,990	4,841,990	4,841,990	8,307,143	8,307,143
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	137	137	137						17,503	17,503
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	41,843	41,366	40,855	591,290	177,387	4,841,990	4,841,990	4,841,990	9,318,079	9,318,079
	TOTAL DIRECT SALARIES COSTS - SCH. 2						\$ 100,541	\$ 172,728			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.020764396	0.035672936			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		\$ 106,606	\$ 190,925	\$ 103,765	\$ 402,464	\$ 2,132	\$ 1,617	\$ 74,778	\$ 32,010	\$ 55,761
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		2.57714065	4.67323262	0.17548978	2.26884548	0.00044023	0.00033392	0.01544365	0.00343530	0.00598419
	TOTAL INDIRECT OTHER COSTS - SCH. 4		\$ 227,148	\$ 48,035	\$ 48,991	\$ 435,836	\$ 4,360	\$ 19,795	\$ 1,806	\$ 29,434	\$ 2,347
	UNIT COST MULTIPLIER (INDIRECT OTHER)		5.49117633	1.17574327	0.08285371	2.45697908	0.00090047	0.00408814	0.00037299	0.00315885	0.00025185
	TOTAL CAPITAL COSTS - SCH. 5	\$ 2,029,835	\$ 23,140	\$ 25,075	\$ 46,902	\$ 225,366	\$ 14,607	\$ 11,080	\$ -	\$ 219,354	\$ 17,489
	UNIT COST MULTIPLIER (CAPITAL COSTS)	48.51074254	0.55938752	0.61375196	0.07932078	1.27047692	0.00301675	0.00228821	0.00000000	0.02354073	0.00187686

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
VISTA HEALTHCARE CENTER

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

Provider NPI:
1912189812

OSHPD Facility Number:
206374043

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	\$ 87,865	\$ 0	\$ 87,865	(Sch 3)
005	.20-.39	Fringe Benefits	6200	18,741	0	18,741	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	227,148	0	227,148	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 333,754	\$ 0	\$ 333,754	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 160,439	\$ 0	\$ 160,439	(Sch 3)
010	.20-.39	Fringe Benefits	6300	29,169	0	29,169	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	45,229	0	45,229	(Sch 4)
010		Housekeeping - Total	6300	\$ 234,837	\$ 0	\$ 234,837	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 220,722	\$ 0	\$ 220,722	(Sch 5)
020		Depreciation: Leasehold Improvements	7130		0	0	(Sch 5)
025		Depreciation: Equipment	7140	73,885	0	73,885	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	236,239	0	236,239	(Sch 5)
040		Property Taxes	7300	196,591	0	196,591	(Sch 5)
045		Property Insurance	7400	10,975	0	10,975	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500	1,302,398	0	1,302,398	(Sch 5)
055		Interest - Other	7600	\$ 55,686	\$ 0	\$ 55,686	(Sch 6)
057		Subtotal 005 - 055		\$ 2,665,087	\$ 0	\$ 2,665,087	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 79,794	\$ 0	\$ 79,794	(Sch 3)
060	.20-.39	Fringe Benefits	6400	17,127	0	17,127	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	42,697	0	42,697	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 139,618	\$ 0	\$ 139,618	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 305,802	\$ 0	\$ 305,802	(Sch 3)
065	.20-.39	Fringe Benefits	6500	63,774	0	63,774	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	405,595	0	405,595	(Sch 4)
065		Dietary - Total	6500	\$ 775,171	\$ 0	\$ 775,171	
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	9,381	0	9,381	(Sch 4)
075		Patient Supplies - Total	8100	\$ 9,381	\$ 0	\$ 9,381	
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	612	0	612	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 612	\$ 0	\$ 612	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
VISTA HEALTHCARE CENTER

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

Provider NPI:
1912189812

OSHPD Facility Number:
206374043

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	269,217	0	269,217	(Sch 2)
080	.40-.99	Other - Nonlabor	8200		0	0	(Sch 4)
080		Physical Therapy - Total	8200	\$ 269,217	\$ 0	\$ 269,217	
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	154,435	0	154,435	(Sch 2)
082	.40-.99	Other - Nonlabor	8250		0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 154,435	\$ 0	\$ 154,435	
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	161,501	0	161,501	(Sch 2)
083	.40-.99	Other - Nonlabor	8280		0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 161,501	\$ 0	\$ 161,501	
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	210,859	0	210,859	(Sch 4)
085		Pharmacy - Total	8300	\$ 210,859	\$ 0	\$ 210,859	
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	36,413	0	36,413	(Sch 4)
090		Laboratory - Total	8400	\$ 36,413	\$ 0	\$ 36,413	
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	44,292	0	44,292	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 44,292	\$ 0	\$ 44,292	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
VISTA HEALTHCARE CENTER

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

Provider NPI:
1912189812

OSHPD Facility Number:
206374043

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		\$ 886,710	\$ 0	\$ 886,710	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 3,711,877	\$ 0	\$ 3,711,877	(Sch 2)
105	.20-.39	Fringe Benefits	6110	841,570	0	841,570	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	288,543	0	288,543	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 4,841,990	\$ 0	\$ 4,841,990	
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 HEALTHCARE CENTER

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

Provider NPI:
1912189812

OSHPD Facility Number:
206374043

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
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
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
		Other Nonreimbursable				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0
139	.20-.39	Fringe Benefits	9100		0	0
139	.49	Agency Staff	9100		0	0
139	.40-.99	Other - Nonlabor	9100		0	0
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0
140	.20-.39	Fringe Benefits	8900		0	0
140	.49	Agency Staff	8900		0	0
140	.40-.99	Other - Nonlabor	8900	8,790	0	8,790
140		Beauty and Barber - Total	8900	\$ 8,790	\$ 0	\$ 8,790
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0
145	.20-.39	Fringe Benefits	9100		0	0
145	.49	Agency Staff	9100		0	0
145	.40-.99	Other - Nonlabor	9100		0	0
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		Subtotal 105 - 145		\$ 4,850,780	\$ 0	\$ 4,850,780
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 85,006	\$ 0	\$ 85,006
155	.20-.39	Fringe Benefits	6600	15,535	0	15,535
155	.49	Agency Staff	6600		0	0
155	.40-.99	Other - Nonlabor	6600	2,400	0	2,400
155		Social Services - Total	6600	\$ 102,941	\$ 0	\$ 102,941

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
VISTA HEALTHCARE CENTER

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

Provider NPI:
1912189812

OSHPD Facility Number:
206374043

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	\$ 133,840	\$ 0	\$ 133,840	(Sch 2)
160	.20-.39	Fringe Benefits	6700	38,888	0	38,888	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	18,308	0	18,308	(Sch 4)
160		Activities - Total	6700	\$ 191,036	\$ 0	\$ 191,036	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 264,306	\$ 0	\$ 264,306	(Sch 6)
165	.20-.39	Fringe Benefits	6900	68,359	0	68,359	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	1,559,673	(195,553)	1,364,120	(Sch 6)
165		Administration - Total	6900	\$ 1,892,338	\$ (195,553)	\$ 1,696,785	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 43,141	\$ 0	\$ 43,141	(Sch 3)
166	.20-.39	Fringe Benefits	6900	10,068	0	10,068	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900		0	0	(Sch 4)
166		Medical Records - Total	6900	\$ 53,209	\$ 0	\$ 53,209	
167		CDPH Licensing Fees	6900	\$ 43,811	\$ 0	\$ 43,811	(Sch 6)
168		Professional Liability Insurance	6900	\$ 260,615	\$ 0	\$ 260,615	(Sch 6)
169		Quality Assurance Fees	6900	\$ 813,036	\$ 0	\$ 813,036	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 66,067	\$ 0	\$ 66,067	(Sch 3)
170	.20-.39	Fringe Benefits	6800	8,711	0	8,711	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	1,806	0	1,806	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 76,584	\$ 0	\$ 76,584	
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		\$ 3,433,570	\$ (195,553)	\$ 3,238,017	
200		Total		\$ 12,750,936	\$ (195,553)	\$ 12,555,383	

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

Provider Name							Fiscal Period		Provider NPI		Adjustments
VISTA HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1912189812		4
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 COSTS</u>											
1	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To adjust reported home office costs to agree with the LifeHouse Holdings, LLC and LifeHouse Health Services Home Office Audit Reports for fiscal period ended December 31, 2011. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304	\$1,559,673	(\$195,553)	\$1,364,120	

Provider Name							Fiscal Period	Provider NPI		Adjustments
VISTA HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1912189812		4
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										
2	4.1	70	6	1	12		Total Patient Days To adjust total patient days to agree with the provider's patient census reports. 42 CFR 413.20, 413.24 and 413.50 CMS Pub. 15-1, Sections 2205, 2300 and 2304	59,705	1	59,706
3	4.1	70	2	1	15		Total Medi-Cal Days To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: January 1, 2011 through December 31, 2011 Payment Period: January 1, 2011 through October 31, 2012 Report Date: November 20, 2012 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64 and 433.139 CMS Pub. 15-1, Sections 2304, 2404 and 2408 CCR, Title 22, Section 51541	49,299	(1,395)	47,904

Provider Name							Fiscal Period			Provider NPI		Adjustments
VISTA HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1912189812		4
Report References												
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.	Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
<u>ADJUSTMENT TO OTHER MATTERS</u>												
4	Not Reported			1	14		Overpayments To recover outstanding Medi-Cal credit balances. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761 and 51458.1			\$0	\$81,405	\$81,405