

**REPORT
ON THE
RATE SETTING AUDIT**

**VISTA MANOR NURSING CENTER
SAN JOSE, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1104820562**

**FISCAL PERIOD
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: Henry Igboke
Auditor: Ted Ha**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

Date: July 15, 2013

Lois Mastrocola, CFO
Life Generations Healthcare
20371 Irvine Avenue, Suite 210
Newport Beach, CA 92660

PROVIDER: VISTA MANOR NURSING CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1104820562
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 Rate Development Branch.

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.

Lois Mastrocola
Page 2

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

Chief
Office of Administrative Appeals and Hearings
1029 J Street, Suite 200
Sacramento, CA 95814-2825
(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 95899-7413

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 95814-5005
(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 MANOR NURSING CENTER

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

Provider NPI:
1104820562

OSHPD Facility No.:
206431468

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	\$ 4,068,265	\$ 121.92
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 1,094,123	\$ 32.79
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 702,475	\$ 21.05
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 1,026,660	\$ 30.77
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 68,813	\$ 2.06
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 19,644	\$ 0.59
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 66,210	\$ 1.98
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 362,850	\$ 10.87
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 1,365,984	\$ 40.94
11	Cost of Routine Service/Audited Total Costs	\$ 9,047,272	\$ 8,775,024	\$ 262.97
12	Total Patient Days (Adj)	33,369	33,369	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 271.13	\$ 262.97	
14	Overpayments (Adj)	\$ 0	\$ 0	
15	Medi-Cal Days (Adj 3)	20,975	20,572	
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 MANOR NURSING CENTER

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

Provider NPI:
1104820562

OSHPD Facility No.:
206431468

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 MANOR NURSING CENTER

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

Provider NPI:
1104820562

OSHPD Facility No.:
206431468

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	\$ 120,964	\$ 120,964		
160	Activities	137,661		\$ 137,661	
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	386,062	0	0	386,062
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	403,164	0	0	403,164
083	Speech Pathology	15,560	0	0	15,560
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	3,809,640	120,964	137,661	4,068,265 *
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	\$ 4,873,051	\$ 120,964	\$ 137,661	\$ 4,873,051

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
VISTA MANOR NURSING CENTER

Provider NPI:
1104820562

OSHPD Facility Number:
206431468

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	\$ 66,703	\$ 66,703										
010	Housekeeping	273,441	1,010	\$ 274,451									
060	Laundry and Linen	164,654	1,367	6,513	\$ 172,534								
065	Dietary	420,560	8,071	0	0	\$ 428,631							
155	Social Services	N/A	361	1,718	0	0	\$ 2,079						
160	Activities	N/A	3,446	16,411	0	0	0	\$ 19,857					
165	Administration	N/A	2,551	12,149	0	0	0	0	\$ 14,700	\$ 14,700			
166	Medical Records	127,615	613	2,921	0	0	0	0	131,150		\$ 131,150		
170	Inservice Education - Nursing	85,443	898	4,279	0	0	0	0	\$ 90,620				
ANCILLARY SERVICES													
075	Patient Supplies		123	584	0	0	0	0	0	707	249	2,223	\$ 3,179
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		682	3,248	0	0	0	0	0	3,930	1,011	9,017	13,958
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		664	3,162	0	0	0	0	0	3,826	732	6,531	11,088
083	Speech Pathology		599	2,853	0	0	0	0	0	3,452	56	497	4,004
085	Pharmacy		556	2,646	0	0	0	0	0	3,202	494	4,404	8,099
090	Laboratory		0	0	0	0	0	0	0	0	143	1,275	1,417
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	256	2,287	2,543
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		45,763	217,966	172,534	428,631	2,079	19,857	90,620	977,450	11,759	104,914	1,094,123 *
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	0	0	0	0	0	0	0	0	3	3
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,138,416	\$ 66,703	\$ 274,451	\$ 172,534	\$ 428,631	\$ 2,079	\$ 19,857	\$ 90,620	\$ 992,566	\$ 14,700	\$ 131,150	\$ 1,138,416

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
VISTA MANOR NURSING CENTER

Provider NPI:
1104820562

OSHPD Facility Number:
206431468

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	\$ 213,380	\$ 213,380										
010	Housekeeping	58,307	3,232	\$ 61,539									
060	Laundry and Linen	27,662	4,374	1,460	\$ 33,497								
065	Dietary	239,894	25,818	0	0	\$ 265,712							
155	Social Services	1,533	1,154	385	0	0	\$ 3,072						
160	Activities	10,831	11,022	3,680	0	0	0	\$ 25,533					
165	Administration	N/A	8,160	2,724	0	0	0	0		\$ 10,884	\$ 10,884		
166	Medical Records	16,249	1,962	655	0	0	0	0		18,866		\$ 18,866	
170	Inservice Education - Nursing	0	2,874	959	0	0	0	0	\$ 3,833				
ANCILLARY SERVICES													
075	Patient Supplies	140,165	392	131	0	0	0	0	0	140,688	184	320	\$ 141,193
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	177,458	2,181	728	0	0	0	0	0	180,368	748	1,297	182,413
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	247	2,124	709	0	0	0	0	0	3,080	542	939	4,561
083	Speech Pathology	0	1,916	640	0	0	0	0	0	2,556	41	71	2,668
085	Pharmacy	269,056	1,777	593	0	0	0	0	0	271,427	365	633	272,426
090	Laboratory	82,313	0	0	0	0	0	0	0	82,313	106	183	82,602
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	147,700	0	0	0	0	0	0	0	147,700	190	329	148,219
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	151,762	146,393	48,873	33,497	265,712	3,072	25,533	3,833	678,676	8,707	15,092	702,475 *
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	172	0	0	0	0	0	0	0	172	0	0	173
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,536,729	\$ 213,380	\$ 61,539	\$ 33,497	\$ 265,712	\$ 3,072	\$ 25,533	\$ 3,833	\$ 1,506,979	\$ 10,884	\$ 18,866	\$ 1,536,729

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
VISTA MANOR NURSING CENTER

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

Provider NPI:
1104820562

OSHPD Facility Number:
206431468

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)	\$ 1,080,317	94%							
	Property Tax (line 40)	72,409	6%	\$ 1,152,726						
005	Plant Operations and Maintenance			4,967	\$ 4,967					
010	Housekeeping			17,383	75	\$ 17,458				
060	Laundry and Linen			23,529	102	414	\$ 24,045			
065	Dietary			138,876	601	0	0	\$ 139,477		
155	Social Services			6,208	27	109	0	0	\$ 6,344	
160	Activities			59,288	257	1,044	0	0	0	\$ 60,588
165	Administration			43,891	190	773	0	0	0	0
166	Medical Records			10,554	46	186	0	0	0	0
170	Inservice Education - Nursing			15,458	67	272	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			2,111	9	37	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			11,733	51	207	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			11,423	49	201	0	0	0	0
083	Speech Pathology			10,305	45	181	0	0	0	0
085	Pharmacy			9,561	41	168	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			787,439	3,407	13,865	24,045	139,477	6,344	60,588
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	0	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 1,152,726	100%	\$ 1,152,726	\$ 4,967	\$ 17,458	\$ 24,045	\$ 139,477	\$ 6,344	\$ 60,588

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
VISTA MANOR NURSING CENTER

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

Provider NPI:
1104820562

OSHPD Facility Number:
206431468

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 94% Of Total	Property Tax 6% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 1,080,317	94%							
	Property Tax (line 40)	72,409	6%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 44,854	\$ 44,854				
166	Medical Records				10,785		\$ 10,785			
170	Inservice Education - Nursing			\$ 15,797						
	ANCILLARY SERVICES									
075	Patient Supplies			0	2,157	760	183	\$ 3,100	\$ 2,905	\$ 195
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	11,991	3,084	742	15,816	14,823	994
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	11,674	2,233	537	14,444	13,537	907
083	Speech Pathology			0	10,532	170	41	10,742	10,068	675
085	Pharmacy			0	9,770	1,506	362	11,639	10,907	731
090	Laboratory			0	0	436	105	541	507	34
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	782	188	970	909	61
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			15,797	1,050,963	35,881	8,628	1,095,472	1,026,660	68,813
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	0	1	0	1	1	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 1,152,726	100%	\$ 15,797	\$ 1,097,086	\$ 44,854	\$ 10,785	\$ 1,152,726	\$ 1,080,317	\$ 72,409

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
VISTA MANOR NURSING CENTER

Provider NPI:
1104820562

OSHPD Facility Number:
206431468

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Accum Costs (From Sch 2)	Accum Costs (From Sch 3)	Accum Costs (From Sch 4)	Accum Costs (From Sch 5)	Total Accum Costs	Allocated Admin. Costs	Admin. 75% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 4% of Total	Quality Assur. Fees 20% of Total	Caregiver Training 0% of Total
	GENERAL SERVICES													
045	Property Insurance	\$ 17,245												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,690,334												
	Total Costs Allocable as Administration	1,707,579	75%											
167	CDPH Licensing Fees	24,557	1%											
168	Professional Liability Insurance	82,767	4%											
169	Quality Assurance Fees	453,589	20%											
174	Caregiver Training	0	0%											
	Total	2,268,492	100%						\$ 2,268,492					
	ANCILLARY SERVICES													
075	Patient Supplies			\$ -	\$ 707	\$ 140,688	\$ 2,157	\$ 143,552	38,449	\$ 28,942	\$ 416	\$ 1,403	\$ 7,688	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			386,062	3,930	180,368	11,991	582,350	155,975	117,408	1,688	5,691	31,187	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			403,164	3,826	3,080	11,674	421,743	112,958	85,028	1,223	4,121	22,586	0
083	Speech Pathology			15,560	3,452	2,556	10,532	32,099	8,597	6,471	93	314	1,719	0
085	Pharmacy			0	3,202	271,427	9,770	284,399	76,173	57,338	825	2,779	15,231	0
090	Laboratory			0	0	82,313	0	82,313	22,046	16,595	239	804	4,408	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	147,700	0	147,700	39,559	29,778	428	1,443	7,910	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			4,068,265	977,450	678,676	1,050,963	6,775,354	1,814,689	1,365,984	19,644	66,210	362,850	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	0	172	0	172	46	35	0	2	9	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 2,268,492		\$ 4,873,051	\$ 992,566	\$ 1,506,979	\$ 1,097,086	\$ 8,469,682	\$ 2,268,492					
	Total Administrative Costs							\$ 2,268,492		\$ 1,707,579	\$ 24,557	\$ 82,767	\$ 453,589	\$ -
	Unit Cost Multiplier							0.26783672						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 145,850	\$ 29,750	\$ 55,640	\$ 231,240							
	TOTAL FACILITY COSTS							\$ 10,969,414						

*(To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
VISTA MANOR NURSING CENTER

Provider NPI:
1104820562

OSHPD Facility Number:
206431468

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 Srvs (DIRECT EXP) 155 (Adj)	Activities (DIRECT EXP) 160 (Adj)	Inserv. Ed (DIRECT EXP) 170 (Adj)	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	80									
010	Housekeeping	280	280								
060	Laundry and Linen	379	379	379							
065	Dietary	2,237	2,237								
155	Social Services	100	100	100							
160	Activities	955	955	955							
165	Administration	707	707	707							
166	Medical Records	170	170	170							
170	Inservice Education - Nursing	249	249	249							
	ANCILLARY SERVICES										
075	Patient Supplies	34	34	34						143,552	143,552
077	Specialized Support Surfaces									0	0
080	Physical Therapy	189	189	189						582,350	582,350
081	Respiratory Therapy									0	0
082	Occupational Therapy	184	184	184						421,743	421,743
083	Speech Pathology	166	166	166						32,099	32,099
085	Pharmacy	154	154	154						284,399	284,399
090	Laboratory									82,313	82,313
095	Home Health Services									0	0
100	Other Ancillary Services									147,700	147,700
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	12,684	12,684	12,684	327,260	98,178	3,961,402	3,961,402	3,961,402	6,775,354	6,775,354
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									172	172
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	18,568	18,488	15,971	327,260	98,178	3,961,402	3,961,402	3,961,402	8,469,682	8,469,682
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 120,964 0.030535654	\$ 137,661 0.034750576			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 66,703 3.60790783	\$ 274,451 17.18434752	\$ 172,534 0.52720853	\$ 428,631 4.36585477	\$ 2,079 0.00052487	\$ 19,857 0.00501252	\$ 90,620 0.02287581	\$ 14,700 0.00173562	\$ 131,150 0.01548460
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 213,380 11.54154046	\$ 61,539 3.85314829	\$ 33,497 0.10235466	\$ 265,712 2.70643552	\$ 3,072 0.00077560	\$ 25,533 0.00644543	\$ 3,833 0.00096766	\$ 10,884 0.00128506	\$ 18,866 0.00222749
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 1,152,726 62.08132271	\$ 4,967 0.26863402	\$ 17,458 1.09310550	\$ 24,045 0.07347345	\$ 139,477 1.42065283	\$ 6,344 0.00160153	\$ 60,588 0.01529462	\$ 15,797 0.00398781	\$ 44,854 0.00529586	\$ 10,785 0.00127340

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
VISTA MANOR NURSING CENTER

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

Provider NPI:
1104820562

OSHPD Facility Number:
206431468

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	\$ 49,942	\$ 0	\$ 49,942	(Sch 3)
005	.20-.39	Fringe Benefits	6200	16,761	0	16,761	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	213,380	0	213,380	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 280,083	\$ 0	\$ 280,083	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 204,047	\$ 0	\$ 204,047	(Sch 3)
010	.20-.39	Fringe Benefits	6300	69,394	0	69,394	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	58,307	0	58,307	(Sch 4)
010		Housekeeping - Total	6300	\$ 331,748	\$ 0	\$ 331,748	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 7,179	\$ 0	\$ 7,179	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	104,806	0	104,806	(Sch 5)
025		Depreciation: Equipment	7140	60,927	0	60,927	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	907,405	0	907,405	(Sch 5)
040		Property Taxes	7300	72,409	0	72,409	(Sch 5)
045		Property Insurance	7400	17,245	0	17,245	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	\$	\$ 0	\$ 0	(Sch 6)
057		Subtotal 005 - 055		\$ 1,781,802	\$ 0	\$ 1,781,802	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 122,461	\$ 0	\$ 122,461	(Sch 3)
060	.20-.39	Fringe Benefits	6400	42,193	0	42,193	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	27,662	0	27,662	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 192,316	\$ 0	\$ 192,316	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 314,191	\$ 0	\$ 314,191	(Sch 3)
065	.20-.39	Fringe Benefits	6500	106,369	0	106,369	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	239,894	0	239,894	(Sch 4)
065		Dietary - Total	6500	\$ 660,454	\$ 0	\$ 660,454	
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	140,165	0	140,165	(Sch 4)
075		Patient Supplies - Total	8100	\$ 140,165	\$ 0	\$ 140,165	
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 MANOR NURSING CENTER

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

Provider NPI:
1104820562

OSHPD Facility Number:
206431468

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	\$ 6,214	\$ 0	\$ 6,214	(Sch 2)
080	.20-.39	Fringe Benefits	8200	2,464	0	2,464	(Sch 2)
080	.79	Agency Staff	8200	377,384	0	377,384	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	177,458	0	177,458	(Sch 4)
080		Physical Therapy - Total	8200	\$ 563,520	\$ 0	\$ 563,520	
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	\$ 4,912	\$ 0	\$ 4,912	(Sch 2)
082	.20-.39	Fringe Benefits	8250	1,668	0	1,668	(Sch 2)
082	.79	Agency Staff	8250	396,584	0	396,584	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	247	0	247	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 403,411	\$ 0	\$ 403,411	
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	15,560	0	15,560	(Sch 2)
083	.40-.99	Other - Nonlabor	8280		0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 15,560	\$ 0	\$ 15,560	
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	269,056	0	269,056	(Sch 4)
085		Pharmacy - Total	8300	\$ 269,056	\$ 0	\$ 269,056	
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	82,313	0	82,313	(Sch 4)
090		Laboratory - Total	8400	\$ 82,313	\$ 0	\$ 82,313	
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	86,838	60,862	147,700	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 86,838	\$ 60,862	\$ 147,700	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
VISTA MANOR NURSING CENTER

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

Provider NPI:
1104820562

OSHPD Facility Number:
206431468

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		\$ 1,560,863	\$ 60,862	\$ 1,621,725	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 2,858,922	\$ 0	\$ 2,858,922	(Sch 2)
105	.20-.39	Fringe Benefits	6110	950,718	0	950,718	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	151,762	0	151,762	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 3,961,402	\$ 0	\$ 3,961,402	
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 MANOR NURSING CENTER

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

Provider NPI:
1104820562

OSHPD Facility Number:
206431468

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

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
VISTA MANOR NURSING CENTER

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

Provider NPI:
1104820562

OSHPD Facility Number:
206431468

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	172	0	172	(Sch 4)
140		Beauty and Barber - Total	8900	\$ 172	\$ 0	\$ 172	
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		\$ 3,961,574	\$ 0	\$ 3,961,574	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	\$ 90,269	\$ 0	\$ 90,269	(Sch 2)
155	.20-.39	Fringe Benefits	6600	30,695	0	30,695	(Sch 2)
155	.49	Agency Staff	6600		0	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600	62,395	(60,862)	1,533	(Sch 4)
155		Social Services - Total	6600	\$ 183,359	\$ (60,862)	\$ 122,497	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
VISTA MANOR NURSING CENTER

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

Provider NPI:
1104820562

OSHPD Facility Number:
206431468

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	\$ 103,105	\$ 0	\$ 103,105	(Sch 2)
160	.20-.39	Fringe Benefits	6700	34,556	0	34,556	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	10,831	0	10,831	(Sch 4)
160		Activities - Total	6700	\$ 148,492	\$ 0	\$ 148,492	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 591,500	\$ 0	\$ 591,500	(Sch 6)
165	.20-.39	Fringe Benefits	6900	181,362	0	181,362	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	1,163,564	(246,092)	917,472	(Sch 6)
165		Administration - Total	6900	\$ 1,936,426	\$ (246,092)	\$ 1,690,334	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 97,669	\$ 0	\$ 97,669	(Sch 3)
166	.20-.39	Fringe Benefits	6900	29,946	0	29,946	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	16,249	0	16,249	(Sch 4)
166		Medical Records - Total	6900	\$ 143,864	\$ 0	\$ 143,864	
167		CDPH Licensing Fees	6900	\$ 24,557	\$ 0	\$ 24,557	(Sch 6)
168		Professional Liability Insurance	6900	\$ 82,767	\$ 0	\$ 82,767	(Sch 6)
169		Quality Assurance Fees	6900	\$ 453,589	\$ 0	\$ 453,589	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 63,829	\$ 0	\$ 63,829	(Sch 3)
170	.20-.39	Fringe Benefits	6800	21,614	0	21,614	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800		0	0	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 85,443	\$ 0	\$ 85,443	
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		\$ 3,058,497	\$ (306,954)	\$ 2,751,543	
200		Total		\$ 11,215,506	\$ (246,092)	\$ 10,969,414	

210	0.24	Total Facility Group Health Insurance * (Adj 4)	6900			\$ 479,448	
-----	------	---	------	--	--	------------	--

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

Provider Name							Fiscal Period	Provider NPI	Adjustments		
VISTA MANOR NURSING CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1104820562	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>RECLASSIFICATION OF REPORTED COSTS</u>											
1	10.5	100	4	8A-1	100	4	Other Ancillary Services - Other - Nonlabo	\$86,838	\$60,862	\$147,700	
	10.5	155	4	8A-1	155	4	Social Services - Other - Nonlabo	62,395	(60,862)	1,533	
To reclassify patient transportation cost to the appropriate cost center 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2203.2, 2300, 2302.4 and 2302.4											

Provider Name							Fiscal Period		Provider NPI		Adjustments
VISTA MANOR NURSING CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1104820562		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>											
2	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To adjust reported home office costs to agree with the Life Generations Healthcare Home Office Audit Report for fiscal period ended December 31, 2011. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304	\$1,163,564	(\$246,092)	\$917,472	

Provider Name							Fiscal Period		Provider NPI		Adjustments
VISTA MANOR NURSING CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1104820562		4
Report References							Explanation of Audit Adjustments				
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	As Reported	Increase (Decrease)	As Adjusted		
ADJUSTMENT TO REPORTED MEDI-CAL SETTLEMENT DATA											
3	4.1	5	2	1	15	N/A	20,975	(403)	20,572		
Medi-Cal Patient Days To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: January 1, 2011 through December 31, 2011 Payment Period: January 1, 2011 through September 30, 2012 Report Date: October 2, 2012 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408 CCR, Title 22, Section 51541											

Provider Name							Fiscal Period			Provider NPI		Adjustments
VISTA MANOR NURSING CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1104820562		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 OTHER MATTERS</u>												
4	Not Reported			8A-1	210	N/A	Facility Group Health Insurance To identify Group Health Insurance in the audit for informational purposes only. 42 CFR 413.20 AND 413.24 / CMS Pub. 15-1, Section 2300 and 2304			\$0	\$479,448	\$479,448