

**REPORT
ON THE
RATE SETTING AUDIT
NEW VISTA POST ACUTE CARE CENTER
LOS ANGELES, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1023005683
FISCAL PERIOD ENDED
DECEMBER 31, 2012**

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

**Section Chief: Allen Dervi
Audit Supervisor: Henry Kwan
Auditor: Peter Scollan**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

May 13, 2014

Robert Craig
Chief Executive Officer
New Vista Health Services, Inc.
8349 Foothill Boulevard, Suite B
Sunland, CA 91040

NEW VISTA POST ACUTE CARE CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1023005683
FISCAL PERIOD ENDED DECEMBER 31, 2012

We have examined the facility's Integrated Disclosure and Medi-Cal Cost Report for the above-referenced fiscal period. We also examined the facility's use of and Records of Noncovered Services deducted from patient share of cost. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

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, patient days, and use of share of cost 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 \$23,343, which resulted from Medi-Cal overpayments

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

Robert Craig
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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:

Lisa Alder, Chief
Department of Health Care Services
Office of Administrative Hearings and Appeals
MS 0017
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—Burbank at (818) 295-2620.

Original Signed By

Allen Dervi, Chief
Audits Section—Burbank
Financial Audits Branch

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
NEW VISTA POST ACUTE CARE CENTER

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1023005683

OSHPD Facility No.:
206190092

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	\$ 3,090,552	\$ 112.26
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 725,280	\$ 26.35
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 743,155	\$ 26.99
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 312,896	\$ 11.37
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 92,191	\$ 3.35
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 14,490	\$ 0.53
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 44,602	\$ 1.62
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 22,082	\$ 0.80
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 228,680	\$ 8.31
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 875,464	\$ 31.80
11	Cost of Routine Service/Audited Total Costs	\$ 6,336,979	\$ 6,149,391	\$ 223.37
12	Total Patient Days (Adj 20)	27,564	27,530	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 229.90	\$ 223.37	
14	Overpayments (Adj 29)	\$ 0	\$ (23,343)	
15	Medi-Cal Days (Adj 22)	15,795	15,652	
16	Medi-Cal Managed Care Days (Adj 23)		25	
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	
21	Medi-Cal Days (Adj)	0	0	
MENTALLY DISORDERED CARE				
22	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
23	Total Patient Days (Adj)	0	0	
24	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
25	Overpayments (Adj)	\$ 0	\$ 0	
DEVELOPMENTALLY DISABLED CARE				
26	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
27	Total Patient Days (Adj)	0	0	
28	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
29	Overpayments (Adj)	\$ 0	\$ 0	
30	Medi-Cal Days (Adj)	0	0	
SUBACUTE CARE				
31	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 4,080,623	\$ 381.83
32	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 363,451	\$ 34.01
33	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 1,020,646	\$ 95.50
34	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 137,793	\$ 12.89
35	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 40,599	\$ 3.80
36	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 16,472	\$ 1.54
37	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 50,703	\$ 4.74
38	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 259,961	\$ 24.32
39	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ N/A	\$ 25,103	\$ 2.35
40	Cost of Administration (Subacute Care Sch.1, Ln. 34)	\$ N/A	\$ 995,219	\$ 93.12
41	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 6,987,826	\$ 6,990,570	\$ 654.12
42	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	10,661	10,687	
43	Cost Per Patient Day (Cost Divided by Days)	\$ 655.46	\$ 654.12	
44	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
NEW VISTA POST ACUTE CARE CENTER

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1023005683

OSHPD Facility No.:
206190092

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
SUBACUTE CARE - PEDIATRIC				
45	Cost of Routine Service (Subacute Care - Pediatric, Sch. 1, Ln 3)	\$ 0	\$ 0	
46	Cost of Ancillary Service (Subacute Care - Pediatric, Sch. 1, Ln. 1 + Ln. 2)	\$ 0	\$ 0	
47	Total Cost of Subacute Care - Pediatric Service (Ln. 43 + Ln. 44)	\$ 0	\$ 0	
48	Total Patient Days (Subacute Care - Pediatric, Sch. 1, Ln. 5)	0	0	
49	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
50	Amount Due Provider (State) (Subacute Care - Pediatric, Sch. 1, Ln. 9)	\$ 0	\$ 0	
TRANSITIONAL INPATIENT CARE				
51	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
52	Total Patient Days (Adj)	0	0	
53	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
54	Overpayments (Adj)	\$ 0	\$ 0	
HOSPICE INPATIENT CARE				
55	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
56	Total Patient Days (Adj)	0	0	
57	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
58	Overpayments (Adj)	\$ 0	\$ 0	
OTHER ROUTINE SERVICES				
59	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
60	Total Patient Days (Adj)	0	0	
61	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
62	Overpayments (Adj)	\$ 0	\$ 0	

* (From Subacute Care Schedule 1)

**ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR**

Provider Name:
NEW VISTA POST ACUTE CARE CENTER

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1023005683

OSHPD Facility No.:
206190092

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	\$ 130,124	\$ 130,124		
160	Activities	135,388		\$ 135,388	
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	263,658	0	0	263,658 ***
081	Respiratory Therapy	0	0	0	0 ***
082	Occupational Therapy	200,529	0	0	200,529 ***
083	Speech Pathology	134,095	0	0	134,095 ***
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	2,976,788	55,754	58,009	3,090,552 *
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	3,893,329	74,370	77,379	4,045,077 **
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	\$ 7,733,911	\$ 130,124	\$ 135,388	\$ 7,733,911

* (To Schedule 1)

** (To Subacute Care Schedule 1)

*** (To Subacute Care Schedule 2)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
NEW VISTA POST ACUTE CARE CENTER

NPI:
1023005683

OSHPD Facility Number:
206190092

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops	Hskpng	Laundry	Dietary	Soc Srvs	Activities	Inserv. Ed	Accumulated Costs	Admin	Medical Records	Total
			005	010	060	065	155	160	170		165	166	
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 188,712	\$ 188,712										
010	Housekeeping	220,411	6,453	\$ 226,864									
060	Laundry and Linen	84,155	10,232	12,736	\$ 107,122								
065	Dietary	325,008	23,074	28,721	0	\$ 376,804							
155	Social Services	N/A	1,624	2,021	0	0	\$ 3,645						
160	Activities	N/A	7,886	9,816	0	0	0	\$ 17,702					
165	Administration	N/A	3,566	4,439	0	0	0	0		\$ 8,005	\$ 8,005		
166	Medical Records	119,699	2,165	2,695	0	0	0	0		124,559		\$ 124,559	
170	Inservice Education - Nursing	189,550	4,447	5,536	0	0	0	0	\$ 199,533				
ANCILLARY SERVICES													
075	Patient Supplies		265	330	0	0	0	0	0	596	87	1,346	\$ 2,028 ***
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	110	1,717	1,827 ***
080	Physical Therapy		5,307	6,606	0	0	0	0	0	11,913	209	3,249	15,370 ***
081	Respiratory Therapy		0	0	0	0	0	0	0	0	295	4,588	4,883 ***
082	Occupational Therapy		5,371	6,685	0	0	0	0	0	12,055	166	2,581	14,803 ***
083	Speech Pathology		0	0	0	0	0	0	0	0	92	1,429	1,521 ***
085	Pharmacy		0	0	0	0	0	0	0	0	163	2,539	2,703 ***
090	Laboratory		0	0	0	0	0	0	0	0	32	499	531 ***
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	34	530	564 ***
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		83,838	104,356	77,520	309,658	1,562	7,585	85,493	670,012	3,337	51,931	725,280 *
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		33,847	42,131	29,602	67,146	2,083	10,117	114,039	298,966	3,477	54,099	356,541 **
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		637	793	0	0	0	0	0	1,430	3	53	1,486
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,127,535	\$ 188,712	\$ 226,864	\$ 107,122	\$ 376,804	\$ 3,645	\$ 17,702	\$ 199,533	\$ 994,971	\$ 8,005	\$ 124,559	\$ 1,127,535

* (To Schedule 1)
** (To Subacute Care Schedule 1)
*** (To Subacute Care Schedule 2)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
NEW VISTA POST ACUTE CARE CENTER

NPI:
1023005683

OSHPD Facility Number:
206190092

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

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	\$ 290,545	\$ 290,545										
010	Housekeeping	93,706	9,935	\$ 103,641									
060	Laundry and Linen	24,920	15,753	5,818	\$ 46,491								
065	Dietary	245,166	35,526	13,121	0	\$ 293,813							
155	Social Services	44,812	2,500	923	0	0	\$ 48,236						
160	Activities	14,747	12,141	4,484	0	0	0	\$ 31,373					
165	Administration	N/A	5,491	2,028	0	0	0	0		\$ 7,519	\$ 7,519		
166	Medical Records	52,766	3,334	1,231	0	0	0	0		57,331		\$ 57,331	
170	Inservice Education - Nursing	0	6,847	2,529	0	0	0	0	\$ 9,376				
ANCILLARY SERVICES													
075	Patient Supplies	124,254	409	151	0	0	0	0	0	124,813	81	619	\$ 125,514
077	Specialized Support Surfaces	161,103	0	0	0	0	0	0	0	161,103	104	790	161,997
080	Physical Therapy	0	8,171	3,018	0	0	0	0	0	11,188	196	1,495	12,880
081	Respiratory Therapy	430,574	0	0	0	0	0	0	0	430,574	277	2,112	432,963
082	Occupational Therapy	0	8,269	3,054	0	0	0	0	0	11,323	156	1,188	12,666
083	Speech Pathology	0	0	0	0	0	0	0	0	0	86	658	744
085	Pharmacy	238,313	0	0	0	0	0	0	0	238,313	153	1,169	239,635
090	Laboratory	46,792	0	0	0	0	0	0	0	46,792	30	229	47,052
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	49,738	0	0	0	0	0	0	0	49,738	32	244	50,014
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	226,139	129,078	47,674	33,644	241,456	20,667	13,442	4,017	716,118	3,135	23,902	743,155
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	379,035	52,112	19,247	12,847	52,357	27,568	17,931	5,359	566,455	3,265	24,900	594,621
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	980	362	0	0	0	0	0	1,343	3	24	1,370
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 2,422,610	\$ 290,545	\$ 103,641	\$ 46,491	\$ 293,813	\$ 48,236	\$ 31,373	\$ 9,376	\$ 2,357,761	\$ 7,519	\$ 57,331	\$ 2,422,610

* (To Schedule 1)
** (To Subacute Care Schedule 1)
*** (To Subacute Care Schedule 2)

ALLOCATION OF CAPITAL COSTS

Provider Name:
NEW VISTA POST ACUTE CARE CENTER

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1023005683

OSHPD Facility Number:
206190092

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)	\$ 480,948	77%							
	Property Tax (line 40)	141,706	23%	\$ 622,654						
005	Plant Operations and Maintenance			18,518	\$ 18,518					
010	Housekeeping			20,659	633	\$ 21,292				
060	Laundry and Linen			32,755	1,004	1,195	\$ 34,954			
065	Dietary			73,869	2,264	2,696	0	\$ 78,829		
155	Social Services			5,199	159	190	0	0	\$ 5,548	
160	Activities			25,246	774	921	0	0	0	\$ 26,941
165	Administration			11,417	350	417	0	0	0	0
166	Medical Records			6,932	212	253	0	0	0	0
170	Inservice Education - Nursing			14,237	436	520	0	0	0	0
	ANCILLARY SERVICES									
075	Patient Supplies			849	26	31	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			16,989	521	620	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			17,193	527	627	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			268,395	8,227	9,794	25,295	64,782	2,377	11,543
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			108,357	3,321	3,954	9,659	14,047	3,171	15,398
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
	NONREIMBURSABLE									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			2,039	62	74	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 622,654	100%	\$ 622,654	\$ 18,518	\$ 21,292	\$ 34,954	\$ 78,829	\$ 5,548	\$ 26,941

* (To Schedule 1)

** (To Subacute Care Schedule 1)

*** (To Subacute Care Schedule 2)

ALLOCATION OF CAPITAL COSTS

Provider Name:
NEW VISTA POST ACUTE CARE CENTER

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1023005683

OSHPD Facility Number:
206190092

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 77% Of Total	Property Tax 23% Of Total
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 480,948	77%							
	Property Tax (line 40)	141,706	23%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 12,183	\$ 12,183				
166	Medical Records				7,397		\$ 7,397			
170	Inservice Education - Nursing			\$ 15,193						
ANCILLARY SERVICES										
075	Patient Supplies			0	906	132	80	\$ 1,118	\$ 864	\$ 254
077	Specialized Support Surfaces			0	0	168	102	270	208	61
080	Physical Therapy			0	18,130	318	193	18,641	14,398	4,242
081	Respiratory Therapy			0	0	449	272	721	557	164
082	Occupational Therapy			0	18,347	252	153	18,753	14,485	4,268
083	Speech Pathology			0	0	140	85	225	173	51
085	Pharmacy			0	0	248	151	399	308	91
090	Laboratory			0	0	49	30	78	61	18
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	52	31	83	64	19
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			6,510	396,923	5,079	3,084	405,087	312,896	92,191
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			8,683	166,591	5,291	3,213	175,095	135,246	39,849
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
NONREIMBURSABLE										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	2,176	5	3	2,184	1,687	497
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 622,654	100%	\$ 15,193	\$ 603,074	\$ 12,183	\$ 7,397	\$ 622,654	\$ 480,948	\$ 141,706

* (To Schedule 1)
 ** (To Subacute Care Schedule 1)
 *** (To Subacute Care Schedule 2)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
NEW VISTA POST ACUTE CARE CENTER

NPI:
1023005683

OSHPD Facility Number:
206190092

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

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. 74% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 4% of Total	Quality Assur. Fees 19% of Total	Caregiver Training 2% of Total
	GENERAL SERVICES													
045	Property Insurance	\$ 9,542												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	2,090,325												
	Total Costs Allocable as Administration	2,099,867	74%											
167	CDPH Licensing Fees	34,756	1%											
168	Professional Liability Insurance	106,981	4%											
169	Quality Assurance Fees	548,506	19%											
174	Caregiver Training	52,966	2%											
	Total	2,843,076	100%						\$ 2,843,076					
	ANCILLARY SERVICES													
075	Patient Supplies			\$ 0	\$ 596	\$ 124,813	\$ 906	\$ 126,316	30,721	\$ 22,691	\$ 376	\$ 1,156	\$ 5,927	\$ 572
077	Specialized Support Surfaces			0	0	161,103	0	161,103	39,182	28,940	479	1,474	7,559	730
080	Physical Therapy			263,658	11,913	11,188	18,130	304,889	74,153	54,768	906	2,790	14,306	1,381
081	Respiratory Therapy			0	0	430,574	0	430,574	104,721	77,346	1,280	3,940	20,203	1,951
082	Occupational Therapy			200,529	12,055	11,323	18,347	242,254	58,919	43,517	720	2,217	11,367	1,098
083	Speech Pathology			134,095	0	0	0	134,095	32,613	24,088	399	1,227	6,292	608
085	Pharmacy			0	0	238,313	0	238,313	57,961	42,809	709	2,181	11,182	1,080
090	Laboratory			0	0	46,792	0	46,792	11,380	8,405	139	428	2,196	212
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	49,738	0	49,738	12,097	8,935	148	455	2,334	225
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			3,090,552	670,012	716,118	396,923	4,873,605	1,185,318	875,464	14,490	44,602	228,680	22,082
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			4,045,077	298,966	566,455	166,591	5,077,089	1,234,808	912,016	15,095	46,464	238,228	23,004
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	1,430	1,343	2,176	4,948	1,203	889	15	45	232	22
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 2,843,076		\$ 7,733,911	\$ 994,971	\$ 2,357,761	\$ 603,074	\$ 11,689,716	\$ 2,843,076					
	Total Administrative Costs							\$ 2,843,076		\$ 2,099,867	\$ 34,756	\$ 106,981	\$ 548,506	\$ 52,966
	Unit Cost Multiplier							0.24321173						
	Accumulated Administration Costs (Sch 2 thru 5)				\$ 132,565	\$ 64,849	\$ 19,580	\$ 216,994						
	TOTAL FACILITY COSTS							\$ 14,749,786						

* (To Schedule 1)
** (To Subacute Care Schedule 1)
*** (To Subacute Care Schedule 2)

STATISTICS FOR COST ALLOCATION

Provider Name:
NEW VISTA POST ACUTE CARE CENTER

NPI:
1023005683

OSHPD Facility Number:
206190092

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj)	Plant Ops (SQ FT) 5 (Adj)	Hskpng (SQ FT) 10 (Adj)	Laundry (LBS) 60 (Adj 18)	Dietary (MEALS) 65 (Adj 19)	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	545									
010	Housekeeping	608	608								
060	Laundry and Linen	964	964	964							
065	Dietary	2,174	2,174	2,174							
155	Social Services	153	153	153							
160	Activities	743	743	743							
165	Administration	336	336	336							
166	Medical Records	204	204	204							
170	Inservice Education - Nursing	419	419	419							
ANCILLARY SERVICES											
075	Patient Supplies	25	25	25						126,316	126,316
077	Specialized Support Surfaces									161,103	161,103
080	Physical Therapy	500	500	500						304,889	304,889
081	Respiratory Therapy									430,574	430,574
082	Occupational Therapy	506	506	506						242,254	242,254
083	Speech Pathology									134,095	134,095
085	Pharmacy									238,313	238,313
090	Laboratory									46,792	46,792
095	Home Health Services									0	0
100	Other Ancillary Services									49,738	49,738
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
ROUTINE SERVICES											
105	Skilled Nursing Care	7,899	7,899	7,899	268,680	80,604	3,202,927	3,202,927	3,202,927	4,873,605	4,873,605
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	3,189	3,189	3,189	102,600	17,478	4,272,364	4,272,364	4,272,364	5,077,089	5,077,089
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	60	60	60						4,948	4,948
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	18,325	17,780	17,172	371,280	98,082	7,475,291	7,475,291	7,475,291	11,689,716	11,689,716
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 130,124 0.017407215	\$ 135,388 0.018111402			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 188,712 10.61372329	\$ 226,864 13.21128254	\$ 107,122 0.28852162	\$ 376,804 3.84171981	\$ 3,645 0.00048764	\$ 17,702 0.00236807	\$ 199,533 0.02669230	\$ 8,005 0.00068481	\$ 124,559 0.01065546
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 290,545 16.34111361	\$ 103,641 6.03548783	\$ 46,491 0.12521828	\$ 293,813 2.99558259	\$ 48,236 0.00645268	\$ 31,373 0.00419687	\$ 9,376 0.00125424	\$ 7,519 0.00064318	\$ 57,331 0.00490438
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 622,654 33.97839018	\$ 18,518 1.04151983	\$ 21,292 1.23993159	\$ 34,954 0.09414589	\$ 78,829 0.80370400	\$ 5,548 0.00074215	\$ 26,941 0.00360402	\$ 15,193 0.00203241	\$ 12,183 0.00104222	\$ 7,397 0.00063278

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
NEW VISTA POST ACUTE CARE CENTER

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1023005683

OSHPD Facility Number:
206190092

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	\$ 139,729	\$ 0	\$ 139,729	(Sch 3)
005	.20-.39	Fringe Benefits	6200	48,983	0	48,983	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	331,759	(41,214)	290,545	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 520,471	\$ (41,214)	\$ 479,257	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 159,966	\$ 0	\$ 159,966	(Sch 3)
010	.20-.39	Fringe Benefits	6300	60,445	0	60,445	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	93,706	0	93,706	(Sch 4)
010		Housekeeping - Total	6300	\$ 314,117	\$ 0	\$ 314,117	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 0	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	65,900	2,974	68,874	(Sch 5)
025		Depreciation: Equipment	7140	0	0	0	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	367,516	44,558	412,074	(Sch 5)
040		Property Taxes	7300	163,436	(21,730)	141,706	(Sch 5)
045		Property Insurance	7400	9,542	0	9,542	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500	0	0	0	(Sch 5)
055		Interest - Other	7600	0	0	0	(Sch 6)
057		Subtotal 005 - 055		\$ 1,440,982	\$ (15,412)	\$ 1,425,570	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 61,268	\$ 0	\$ 61,268	(Sch 3)
060	.20-.39	Fringe Benefits	6400	22,887	0	22,887	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	24,920	0	24,920	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 109,075	\$ 0	\$ 109,075	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 234,049	\$ 0	\$ 234,049	(Sch 3)
065	.20-.39	Fringe Benefits	6500	90,959	0	90,959	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	245,799	(633)	245,166	(Sch 4)
065		Dietary - Total	6500	\$ 570,807	\$ (633)	\$ 570,174	
070		Provision for Bad Debts	7700	\$ 0	\$ 0	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$ 0	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100	0	0	0	(Sch 2)
075	.79	Agency Staff	8100	0	0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	124,254	0	124,254	(Sch 4)
075		Patient Supplies - Total	8100	\$ 124,254	\$ 0	\$ 124,254	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	\$ 0	\$ 0	\$ 0	N/A
077	.20-.39	Fringe Benefits	8150	0	0	0	N/A
077	.79	Agency Staff	8150	0	0	0	N/A
077	.40-.99	Other - Nonlabor	8150	161,103	0	161,103	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 161,103	\$ 0	\$ 161,103	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
NEW VISTA POST ACUTE CARE CENTER

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1023005683

OSHPD Facility Number:
206190092

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	\$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200	0	0	0	(Sch 2)
080	.79	Agency Staff	8200	263,658	0	263,658	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	0	0	0	(Sch 4)
080		Physical Therapy - Total	8200	\$ 263,658	\$ 0	\$ 263,658	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$ 0	\$ 0	\$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220	0	0	0	(Sch 2)
081	.79	Agency Staff	8220	0	0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220	430,574	0	430,574	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 430,574	\$ 0	\$ 430,574	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$ 0	\$ 0	\$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250	0	0	0	(Sch 2)
082	.79	Agency Staff	8250	200,529	0	200,529	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	0	0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 200,529	\$ 0	\$ 200,529	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$ 0	\$ 0	\$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280	0	0	0	(Sch 2)
083	.79	Agency Staff	8280	134,095	0	134,095	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	0	0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 134,095	\$ 0	\$ 134,095	
085		Pharmacy					
085	.01-.19	Salaries and Wages	8300	\$ 0	\$ 0	\$ 0	(Sch 2)
085	.20-.39	Fringe Benefits	8300	0	0	0	(Sch 2)
085	.79	Agency Staff	8300	0	0	0	(Sch 2)
085	.40-.99	Other - Nonlabor	8300	238,313	0	238,313	(Sch 4)
085		Pharmacy - Total	8300	\$ 238,313	\$ 0	\$ 238,313	
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	\$ 0	\$ 0	\$ 0	(Sch 2)
090	.20-.39	Fringe Benefits	8400	0	0	0	(Sch 2)
090	.79	Agency Staff	8400	0	0	0	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	46,792	0	46,792	(Sch 4)
090		Laboratory - Total	8400	\$ 46,792	\$ 0	\$ 46,792	
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	\$ 0	\$ 0	\$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800	0	0	0	(Sch 2)
095	.79	Agency Staff	8800	0	0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800	0	0	0	(Sch 4)
095		Home Health Services - Total	8800	\$ 0	\$ 0	\$ 0	
100		Other Ancillary Services					
100	.01-.19	Salaries and Wages	8900	\$ 0	\$ 0	\$ 0	(Sch 2)
100	.20-.39	Fringe Benefits	8900	0	0	0	(Sch 2)
100	.79	Agency Staff	8900	0	0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	49,738	0	49,738	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 49,738	\$ 0	\$ 49,738	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
NEW VISTA POST ACUTE CARE CENTER

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1023005683

OSHPD Facility Number:
206190092

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
101		Subacute Care Ancillary Services					
101	.01-.19	Salaries and Wages	8100-8900	\$ 0	\$ 0	\$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
101	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900	0	0	0	(Sch 4)
101		Subacute Care Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
102		Subacute Care - Pediatric Ancillary Services					
102	.01-.19	Salaries and Wages	8100-8900	\$ 0	\$ 0	\$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
102	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900	0	0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
104		Subtotal 075 - 102		\$ 1,649,056	\$ 0	\$ 1,649,056	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 2,082,493	\$ (36,558)	\$ 2,045,935	(Sch 2)
105	.20-.39	Fringe Benefits	6110	943,395	(12,542)	930,853	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	284,649	(58,510)	226,139	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 3,310,537	\$ (107,610)	\$ 3,202,927	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	\$ 0	\$ 0	\$ 0	
110	.20-.39	Fringe Benefits	6120	0	0	0	
110	.49	Agency Staff	6120	0	0	0	
110	.40-.99	Other - Nonlabor	6120	0	0	0	
110		Intermediate Care - Total	6120	\$ 0	\$ 0	\$ 0	(Sch 2)
115		Mentally Disordered Care					
115	.01-.19	Salaries and Wages	6130	\$ 0	\$ 0	\$ 0	
115	.20-.39	Fringe Benefits	6130	0	0	0	
115	.49	Agency Staff	6130	0	0	0	
115	.40-.99	Other - Nonlabor	6130	0	0	0	
115		Mentally Disordered Care - Total	6130	\$ 0	\$ 0	\$ 0	(Sch 2)
120		Developmentally Disabled Care					
120	.01-.19	Salaries and Wages	6140	\$ 0	\$ 0	\$ 0	
120	.20-.39	Fringe Benefits	6140	0	0	0	
120	.49	Agency Staff	6140	0	0	0	
120	.40-.99	Other - Nonlabor	6140	0	0	0	
120		Developmentally Disabled Care - Total	6140	\$ 0	\$ 0	\$ 0	(Sch 2)
125		Subacute Care					
125	.01-.19	Salaries and Wages	6150	\$ 2,856,139	\$ 36,558	\$ 2,892,697	(Sch 2)
125	.20-.39	Fringe Benefits	6150	988,090	12,542	1,000,632	(Sch 2)
125	.49	Agency Staff	6150	0	0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150	341,948	37,087	379,035	(Sch 4)
125		Subacute Care - Total	6150	\$ 4,186,177	\$ 86,187	\$ 4,272,364	
126		Subacute Care - Pediatric					
126	.01-.19	Salaries and Wages	6160	\$ 0	\$ 0	\$ 0	(Sch 2)
126	.20-.39	Fringe Benefits	6160	0	0	0	(Sch 2)
126	.49	Agency Staff	6160	0	0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160	0	0	0	(Sch 4)
126		Subacute Care - Pediatric - Total	6160	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
NEW VISTA POST ACUTE CARE CENTER

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1023005683

OSHPD Facility Number:
206190092

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED
128		Transitional Inpatient Care				
128	.01-.19	Salaries and Wages	6170	\$ 0	\$ 0	\$ 0
128	.20-.39	Fringe Benefits	6170	0	0	0
128	.49	Agency Staff	6170	0	0	0
128	.40-.99	Other - Nonlabor	6170	0	0	0
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0
130		Hospice Inpatient Care				
130	.01-.19	Salaries and Wages	6180	\$ 0	\$ 0	\$ 0
130	.20-.39	Fringe Benefits	6180	0	0	0
130	.49	Agency Staff	6180	0	0	0
130	.40-.99	Other - Nonlabor	6180	0	0	0
130		Hospice Inpatient Care - Total	6180	\$ 0	\$ 0	\$ 0
135		Other Routine Services				
135	.01-.19	Salaries and Wages	6190	\$ 0	\$ 0	\$ 0
135	.20-.39	Fringe Benefits	6190	0	0	0
135	.49	Agency Staff	6190	0	0	0
135	.40-.99	Other - Nonlabor	6190	0	0	0
135		Other Routine Services - Total	6190	\$ 0	\$ 0	\$ 0
		Other Nonreimbursable				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0
139	.20-.39	Fringe Benefits	9100	0	0	0
139	.49	Agency Staff	9100	0	0	0
139	.40-.99	Other - Nonlabor	9100	0	0	0
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$ 0	\$ 0	\$ 0
140	.20-.39	Fringe Benefits	8900	0	0	0
140	.49	Agency Staff	8900	0	0	0
140	.40-.99	Other - Nonlabor	8900	0	0	0
140		Beauty and Barber - Total	8900	\$ 0	\$ 0	\$ 0
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0
145	.20-.39	Fringe Benefits	9100	0	0	0
145	.49	Agency Staff	9100	0	0	0
145	.40-.99	Other - Nonlabor	9100	0	0	0
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		Subtotal 105 - 145		\$ 7,496,714	\$ (21,423)	\$ 7,475,291
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 96,319	\$ 0	\$ 96,319
155	.20-.39	Fringe Benefits	6600	33,805	0	33,805
155	.49	Agency Staff	6600	0	0	0
155	.40-.99	Other - Nonlabor	6600	45,983	(1,171)	44,812
155		Social Services - Total	6600	\$ 176,107	\$ (1,171)	\$ 174,936

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
NEW VISTA POST ACUTE CARE CENTER

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1023005683

OSHPD Facility Number:
206190092

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	\$ 104,771	\$ 0	\$ 104,771	(Sch 2)
160	.20-.39	Fringe Benefits	6700	30,617	0	30,617	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	14,747	0	14,747	(Sch 4)
160		Activities - Total	6700	\$ 150,135	\$ 0	\$ 150,135	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 256,000	\$ 0	\$ 256,000	(Sch 6)
165	.20-.39	Fringe Benefits	6900	148,261	(8,839)	139,422	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	1,731,623	(36,720)	1,694,903	(Sch 6)
165		Administration - Total	6900	\$ 2,135,884	\$ (45,559)	\$ 2,090,325	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 91,198	\$ 0	\$ 91,198	(Sch 3)
166	.20-.39	Fringe Benefits	6900	28,501	0	28,501	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	88,118	(35,352)	52,766	(Sch 4)
166		Medical Records - Total	6900	\$ 207,817	\$ (35,352)	\$ 172,465	
167		CDPH Licensing Fees	6900	\$ 34,756	\$ 0	\$ 34,756	(Sch 6)
168		Professional Liability Insurance	6900	\$ 106,981	\$ 0	\$ 106,981	(Sch 6)
169		Quality Assurance Fees	6900	\$ 548,506	\$ 0	\$ 548,506	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 143,763	\$ 0	\$ 143,763	(Sch 3)
170	.20-.39	Fringe Benefits	6800	45,787	0	45,787	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	0	0	0	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 189,550	\$ 0	\$ 189,550	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$ 44,409	\$ 0	\$ 44,409	(Sch 6)
174	.20-.39	Fringe Benefits	6900	7,970	0	7,970	(Sch 6)
174	.49	Agency Staff	6900	0	0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900	587	0	587	(Sch 6)
174		Caregiver Training - Total	6900	\$ 52,966	\$ 0	\$ 52,966	
		Subtotal 155 - 174		\$ 3,602,702	\$ (82,082)	\$ 3,520,620	
200		Total		\$ 14,869,336	\$ (119,550)	\$ 14,749,786	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 392,398
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name:
NEW VISTA POST ACUTE CARE CENTER

NPI:
1023005683

OSHPD Facility Number:
206190092

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

Line No.	Sub No.	TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8	AUDIT ADJ 9
083	1	Speech Pathology - Salaries and Wages	0							
083	2	Speech Pathology - Fringe Benefits	0							
083	3	Speech Pathology - Agency Staff	0							
083	4	Speech Pathology - Other - Nonlabor	0							
085	1	Pharmacy - Salaries and Wages	0							
085	2	Pharmacy - Fringe Benefits	0							
085	3	Pharmacy - Agency Staff	0							
085	4	Pharmacy - Other - Nonlabor	0							
090	1	Laboratory - Salaries and Wages	0							
090	2	Laboratory - Fringe Benefits	0							
090	3	Laboratory - Agency Staff	0							
090	4	Laboratory - Other - Nonlabor	0							
095	1	Home Health Services - Salaries and Wages	0							
095	2	Home Health Services - Fringe Benefits	0							
095	3	Home Health Services - Agency Staff	0							
095	4	Home Health Services - Other - Nonlabor	0							
100	1	Other Ancillary Services - Salaries and Wages	0							
100	2	Other Ancillary Services - Fringe Benefits	0							
100	3	Other Ancillary Services - Agency Staff	0							
100	4	Other Ancillary Services - Other - Nonlabor	0							
101	1	Subacute Care Ancillary Services - Salaries and Wages	0							
101	2	Subacute Care Ancillary Services - Fringe Benefits	0							
101	3	Subacute Care Ancillary Services - Agency Staff	0							
101	4	Subacute Care Ancillary Services - Other - Nonlabor	0							
102	1	Subacute Pediatric Ancillary Services - Salaries and Wages	0							
102	2	Subacute Pediatric Ancillary Services - Fringe Benefits	0							
102	3	Subacute Pediatric Ancillary Services - Agency Staff	0							
102	4	Subacute Pediatric Ancillary Services - Other - Nonlabor	0							
105	1	Skilled Nursing Care - Salaries and Wages	(36,558)		(36,558)					
105	2	Skilled Nursing Care - Fringe Benefits	(12,542)		(12,542)					
105	3	Skilled Nursing Care - Agency Staff	0							
105	4	Skilled Nursing Care - Other - Nonlabor	(58,510)			(3,297)	(1,077)	(41,134)	(2,542)	
110	1	Intermediate Care - Salaries and Wages	0							
110	2	Intermediate Care - Fringe Benefits	0							
110	3	Intermediate Care - Agency Staff	0							
110	4	Intermediate Care - Other - Nonlabor	0							
115	1	Mentally Disordered Care - Salaries and Wages	0							
115	2	Mentally Disordered Care - Fringe Benefits	0							
115	3	Mentally Disordered Care - Agency Staff	0							
115	4	Mentally Disordered Care - Other - Nonlabor	0							
120	1	Developmentally Disabled Care - Salaries and Wages	0							
120	2	Developmentally Disabled Care - Fringe Benefits	0							
120	3	Developmentally Disabled Care - Agency Staff	0							
120	4	Developmentally Disabled Care - Other - Nonlabor	0							
125	1	Subacute Care - Salaries and Wages	36,558		36,558					
125	2	Subacute Care - Fringe Benefits	12,542		12,542					

Provider Name:
NEW VISTA POST ACUTE CARE CENTER

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OSHPD Facility Number:
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Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

Line No.	Sub No.	TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8	AUDIT ADJ 9
125	3	0								
125	4	37,087				3,297		41,134		
126	1	0								
126	2	0								
126	3	0								
126	4	0								
128	1	0								
128	2	0								
128	3	0								
128	4	0								
130	1	0								
130	2	0								
130	3	0								
130	4	0								
135	1	0								
135	2	0								
135	3	0								
135	4	0								
139	1	0								
139	2	0								
139	3	0								
139	4	0								
140	1	0								
140	2	0								
140	3	0								
140	4	0								
145	1	0								
145	2	0								
145	3	0								
145	4	0								
155	1	0								
155	2	0								
155	3	0								
155	4	(1,171)	(1,171)							
160	1	0								
160	2	0								
160	3	0								
160	4	0								
165	1	0								
165	2	(8,839)								
165	3	0								
165	4	(36,720)	1,171				(9,129)	2,542	28,371	
166	1	0								
166	2	0								
166	3	0								
166	4	(35,352)					(34,352)			

Provider Name:
NEW VISTA POST ACUTE CARE CENTER

NPI:
1023005683

OSHPD Facility Number:
206190092

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

Line No.	Sub No.	TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8	AUDIT ADJ 9
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							
174	3	Caregiver Training - Agency Staff	0							
174	4	Caregiver Training - Other - Nonlabor	0							
200		Total	<u>(\$119,550)</u>	<u>0</u>						
			(To Sch 8)							

Provider Name:
NEW VISTA POST ACUTE CARE CENTER

NPI:
1023005683

OSHPD Facility Number:
206190092

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

Line No.	Sub No.	AUDIT ADJ 10	AUDIT ADJ 11	AUDIT ADJ 12	AUDIT ADJ 13	AUDIT ADJ 14	AUDIT ADJ 15	AUDIT ADJ 16	AUDIT ADJ 17	AUDIT ADJ
125	3									
125	4	(1,049)	(6,295)							
126	1									
126	2									
126	3									
126	4									
128	1									
128	2									
128	3									
128	4									
130	1									
130	2									
130	3									
130	4									
135	1									
135	2									
135	3									
135	4									
139	1									
139	2									
139	3									
139	4									
140	1									
140	2									
140	3									
140	4									
145	1									
145	2									
145	3									
145	4									
155	1									
155	2									
155	3									
155	4									
160	1									
160	2									
160	3									
160	4									
165	1									
165	2					(8,839)				
165	3									
165	4						(59,675)			
166	1									
166	2									
166	3									
166	4							(1,000)		

Provider Name:
NEW VISTA POST ACUTE CARE CENTER

NPI:
1023005683

OSHPD Facility Number:
206190092

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

Line No.	Sub No.	AUDIT ADJ 10	AUDIT ADJ 11	AUDIT ADJ 12	AUDIT ADJ 13	AUDIT ADJ 14	AUDIT ADJ 15	AUDIT ADJ 16	AUDIT ADJ 17	AUDIT ADJ
167	4									
168	4									
169	4									
170	1									
170	2									
170	3									
170	4									
174	1									
174	2									
174	3									
174	4									
200	Total	<u>0</u>	<u>(17,846)</u>	<u>(5,000)</u>	<u>(5,460)</u>	<u>(8,839)</u>	<u>(59,675)</u>	<u>(1,000)</u>	<u>(21,730)</u>	<u>0</u>

SUMMARY OF AUDITED SUBACUTE CARE COSTS AND INFORMATION

Provider Name:
NEW VISTA POST ACUTE CARE CENTER

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1023005683

OSHPD Facility No:
206190092

LINE NO.	DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED SUBACUTE CARE COST PER PATIENT DAY
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SUBACUTE CARE ROUTINE

1	Cost of Direct Care - Labor (Sch. 2, Ln. 125)	\$ N/A	\$ 4,045,077	\$ 378.50
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 125)	\$ N/A	\$ 356,541	\$ 33.36
3	Cost of Direct and Indirect NonLabor (Sch. 4, Ln. 125)	\$ N/A	\$ 594,621	\$ 55.64
4	Cost of Capital Related (Sch. 5, Ln. 125)	\$ N/A	\$ 135,246	\$ 12.66
5	Property Taxes (Sch. 5, Ln. 125)	\$ N/A	\$ 39,849	\$ 3.73
6	CDPH Licensing Fees (Sch. 6, Ln. 125)	\$ N/A	\$ 15,095	\$ 1.41
7	Professional Liability Insurance (Sch. 6, Ln. 125)	\$ N/A	\$ 46,464	\$ 4.35
8	Quality Assurance Fees (Sch. 6, Ln. 125)	\$ N/A	\$ 238,228	\$ 22.29
9	Caregiver Training (Sch. 6, Ln. 125)	\$ N/A	\$ 23,004	\$ 2.15
10	Cost of Administration (Sch. 6, Ln. 125)	\$ N/A	\$ 912,016	\$ 85.34
11	Cost of Routine Service/Audited Total Routine Costs	\$ 6,288,358	\$ 6,406,142	\$ 599.43
12	Routine Cost Per Patient Day (Routine Cost Divided by Days)	\$ 589.85	\$ 599.43	

SUBACUTE CARE ANCILLARY

13	Cost of Direct Care - Labor (Subacute Care Sch. 2, Ln. 122)	\$ N/A	\$ 35,546	\$ 3.33
14	Cost of Indirect Care - Labor (Subacute Care Sch. 2, Ln. 123)	\$ N/A	\$ 6,909	\$ 0.65
15	Cost of Direct and Indirect Nonlabor (Subacute Care Sch. 2, Ln. 124)	\$ N/A	\$ 426,025	\$ 39.86
16	Cost of Capital Related (Subacute Care Sch. 2, Ln. 125)	\$ N/A	\$ 2,547	\$ 0.24
17	Property Taxes (Subacute Care Sch. 2, Ln. 126)	\$ N/A	\$ 750	\$ 0.07
18	CDPH Licensing Fees (Subacute Care Sch. 2, Ln. 127)	\$ N/A	\$ 1,377	\$ 0.13
19	Professional Liability Insurance (Subacute Care Sch. 2, Ln. 128)	\$ N/A	\$ 4,239	\$ 0.40
20	Quality Assurance Fees (Subacute Care Sch. 2, Ln. 129)	\$ N/A	\$ 21,733	\$ 2.03
21	Caregiver Training (Subacute Care Sch. 2, Ln. 130)	\$ N/A	\$ 2,099	\$ 0.20
22	Cost of Administration (Subacute Care Sch. 2, Ln. 131)	\$ N/A	\$ 83,203	\$ 7.79
23	Cost of Ancillary Service/Audited Total Ancillary Costs	\$ 699,468	\$ 584,428	\$ 54.69
24	Ancillary Cost Per Patient Day (Ancillary Cost Divided by Days)	\$ 65.61	\$ 54.69	

SUBACUTE CARE TOTAL

25	Cost of Direct Care - Labor (Line 1 + Line 13)	\$ N/A	\$ 4,080,623	\$ 381.83 *
26	Cost of Indirect Care - Labor (Line 2 + Line 14)	\$ N/A	\$ 363,451	\$ 34.01 *
27	Cost of Direct and Indirect Nonlabor (Line 3 + Line 15)	\$ N/A	\$ 1,020,646	\$ 95.50 *
28	Cost of Capital Related (Line 4 + Line 16)	\$ N/A	\$ 137,793	\$ 12.89 *
29	Property Taxes (Line 5 + Line 17)	\$ N/A	\$ 40,599	\$ 3.80 *
30	CDPH Licensing Fees (Line 6 + Line 18)	\$ N/A	\$ 16,472	\$ 1.54 *
31	Professional Liability Insurance (Line 7 + Line 19)	\$ N/A	\$ 50,703	\$ 4.74 *
32	Quality Assurance Fees (Line 8 + Line 20)	\$ N/A	\$ 259,961	\$ 24.32 *
33	Caregiver Training (Line 9 + Line 21)	\$ N/A	\$ 25,103	\$ 2.35 *
34	Cost of Administration (Line 10 + Line 22)	\$ N/A	\$ 995,219	\$ 93.12 *
35	Total Cost of Subacute Service (Line 11 + Line 23)	\$ 6,987,826	\$ 6,990,570	\$ 654.12 *
36	Total Patient Days (Adj 20)	10,661	10,687	
37	Total Cost Per Patient Day (Total Cost Divided by Days)	\$ 655.46	\$ 654.12	
38	Medi-Cal Overpayments (Adj)	\$ 0	\$ 0	
39	Medi-Cal Credit Balances (Adj)	\$ 0	\$ 0	
40	Amount Due Provider (State) (Line 38 + Line 39)	\$ 0	\$ 0	

GENERAL INFORMATION

41	Contracted Number of Subacute Care Beds (Adj 28)	0	30	
42	Total Licensed Nursing Facility Beds (Adj)	116	116	
43	Total Licensed Capacity (All levels) (Adj)	116	116	
44	Total Medi-Cal Subacute Care Patient Days (Adj 26)	10,072	10,036	

CAPITAL RELATED COST

45	Direct Capital Related Cost (Adj)	\$ N/A	\$ 0	
46	Indirect Capital Related Cost (Line 28)	\$ N/A	\$ 137,793	
47	Total Capital Related Cost (Line 45 + Line 46)	\$ 0	\$ 137,793	

		AUDITED COSTS (Adj 27)	AUDITED TOTAL DAYS (Adj 21)	AUDITED MEDI-CAL DAYS (Adj 26)
VENTILATOR / NONVENTILATOR				
48	Ventilator (Equipment Cost Only)	\$ 63,423	4,698	4,474
49	Nonventilator	\$ N/A	5,989	5,562
50	TOTAL	\$ N/A	10,687	10,036

* (To Schedule 1)

SUMMARY OF TOTAL ALLOWABLE SUBACUTE CARE ANCILLARY COSTS

Provider Name:
NEW VISTA POST ACUTE CARE CENTER

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1023005683

OSHPD Facility Number:
206190092

LINE NO.	DESCRIPTION	ANCILLARY COSTS	TOTAL ANCILLARY CHARGES (Adj)	RATIO COST/CHG	TOTAL SUBACUTE CARE ANCILLARY CHARGES (Adjs 24, 25)	SUBACUTE CARE ANCILLARY COST *
PATIENT SUPPLIES						
1	Cost of Direct Care - Labor (Sch. 2, Ln. 75)	\$ 0				\$ 0
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 75)	2,028				913
3	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 75)	125,514				56,515
4	Cost of Capital Related (Sch. 5, Ln. 75)	864				389
5	Property Taxes (Sch. 5, Ln. 75)	254				115
6	CDPH Licensing Fees (Sch. 6, Ln. 75)	376				169
7	Professional Liability Insurance (Sch. 6, Ln. 75)	1,156				521
8	Quality Assurance Fees (Sch. 6, Ln. 75)	5,927				2,669
9	Caregiver Training (Sch. 6, Ln. 75)	572				258
10	Cost of Administration (Sch. 6, Ln. 75)	22,691				10,217
11	Total Patient Supplies Ancillary Service	\$ 159,382	\$ 276,288	0.576868	\$ 124,404	\$ 71,765

SPECIALIZED SUPPORT SURFACES						
12	Cost of Direct Care - Labor (Sch. 2, Ln. 77)	\$ 0				\$ N/A
13	Cost of Indirect Care - Labor (Sch. 3, Ln. 77)	1,827				0
14	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 77)	161,997				0
15	Cost of Capital Related (Sch. 5, Ln. 77)	208				0
16	Property Taxes (Sch. 5, Ln. 77)	61				0
17	CDPH Licensing Fees (Sch. 6, Ln. 77)	479				0
18	Professional Liability Insurance (Sch. 6, Ln. 77)	1,474				0
19	Quality Assurance Fees (Sch. 6, Ln. 77)	7,559				0
20	Caregiver Training (Sch. 6, Ln. 77)	730				0
21	Cost of Administration (Sch. 6, Ln. 77)	28,940				0
22	Total Specialized Support Surfaces Ancillary Service	\$ 203,276	\$ 212,223	0.957840	\$ 0	\$ 0

PHYSICAL THERAPY						
23	Cost of Direct Care - Labor (Sch. 2, Ln. 80)	\$ 263,658				\$ 16,183
24	Cost of Indirect Care - Labor (Sch. 3, Ln. 80)	15,370				943
25	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 80)	12,880				791
26	Cost of Capital Related (Sch. 5, Ln. 80)	14,398				884
27	Property Taxes (Sch. 5, Ln. 80)	4,242				260
28	CDPH Licensing Fees (Sch. 6, Ln. 80)	906				56
29	Professional Liability Insurance (Sch. 6, Ln. 80)	2,790				171
30	Quality Assurance Fees (Sch. 6, Ln. 80)	14,306				878
31	Caregiver Training (Sch. 6, Ln. 80)	1,381				85
32	Cost of Administration (Sch. 6, Ln. 80)	54,768				3,362
33	Total Physical Therapy Ancillary Service	\$ 384,701	\$ 718,143	0.535688	\$ 44,077	\$ 23,612

RESPIRATORY THERAPY						
34	Cost of Direct Care - Labor (Sch. 2, Ln. 81)	\$ 0				\$ 0
35	Cost of Indirect Care - Labor (Sch. 3, Ln. 81)	4,883				3,775
36	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 81)	432,963				334,731
37	Cost of Capital Related (Sch. 5, Ln. 81)	557				431
38	Property Taxes (Sch. 5, Ln. 81)	164				127
39	CDPH Licensing Fees (Sch. 6, Ln. 81)	1,280				990
40	Professional Liability Insurance (Sch. 6, Ln. 81)	3,940				3,046
41	Quality Assurance Fees (Sch. 6, Ln. 81)	20,203				15,620
42	Caregiver Training (Sch. 6, Ln. 81)	1,951				1,508
43	Cost of Administration (Sch. 6, Ln. 81)	77,346				59,797
44	Total Respiratory Ancillary Service	\$ 543,287	\$ 744,331	0.729900	\$ 575,456	\$ 420,025

SUMMARY OF TOTAL ALLOWABLE SUBACUTE CARE ANCILLARY COSTS

Provider Name:
NEW VISTA POST ACUTE CARE CENTER

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1023005683

OSHPD Facility Number:
206190092

LINE NO.	DESCRIPTION	ANCILLARY COSTS	TOTAL ANCILLARY CHARGES (Adj)	RATIO COST/CHG	TOTAL SUBACUTE CARE ANCILLARY CHARGES (Adjs 24, 25)	SUBACUTE CARE ANCILLARY COST *
OCCUPATIONAL THERAPY						
45	Cost of Direct Care - Labor (Sch. 2, Ln. 82)	\$ 200,529				\$ 10,937
46	Cost of Indirect Care - Labor (Sch. 3, Ln. 82)	14,803				807
47	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 82)	12,666				691
48	Cost of Capital Related (Sch. 5, Ln. 82)	14,485				790
49	Property Taxes (Sch. 5, Ln. 82)	4,268				233
50	CDPH Licensing Fees (Sch. 6, Ln. 82)	720				39
51	Professional Liability Insurance (Sch. 6, Ln. 82)	2,217				121
52	Quality Assurance Fees (Sch. 6, Ln. 82)	11,367				620
53	Caregiver Training (Sch. 6, Ln. 82)	1,098				60
54	Cost of Administration (Sch. 6, Ln. 82)	43,517				2,373
55	Total Occupational Therapy Ancillary Service	\$ 305,671	\$ 539,008	0.567098	\$ 29,397	\$ 16,671

SPEECH PATHOLOGY						
56	Cost of Direct Care - Labor (Sch. 2, Ln. 83)	\$ 134,095				\$ 8,426
57	Cost of Indirect Care - Labor (Sch. 3, Ln. 83)	1,521				96
58	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 83)	744				47
59	Cost of Capital Related (Sch. 5, Ln. 83)	173				11
60	Property Taxes (Sch. 5, Ln. 83)	51				3
61	CDPH Licensing Fees (Sch. 6, Ln. 83)	399				25
62	Professional Liability Insurance (Sch. 6, Ln. 83)	1,227				77
63	Quality Assurance Fees (Sch. 6, Ln. 83)	6,292				395
64	Caregiver Training (Sch. 6, Ln. 83)	608				38
65	Cost of Administration (Sch. 6, Ln. 83)	24,088				1,514
66	Total Speech Pathology Ancillary Service	\$ 169,198	\$ 333,397	0.507496	\$ 20,950	\$ 10,632

PHARMACY						
67	Cost of Direct Care - Labor (Sch. 2, Ln. 85)	\$ 0				\$ 0
68	Cost of Indirect Care - Labor (Sch. 3, Ln. 85)	2,703				250
69	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 85)	239,635				22,203
70	Cost of Capital Related (Sch. 5, Ln. 85)	308				29
71	Property Taxes (Sch. 5, Ln. 85)	91				8
72	CDPH Licensing Fees (Sch. 6, Ln. 85)	709				66
73	Professional Liability Insurance (Sch. 6, Ln. 85)	2,181				202
74	Quality Assurance Fees (Sch. 6, Ln. 85)	11,182				1,036
75	Caregiver Training (Sch. 6, Ln. 85)	1,080				100
76	Cost of Administration (Sch. 6, Ln. 85)	42,809				3,966
77	Total Pharmacy Ancillary Service	\$ 300,697	\$ 462,582	0.650041	\$ 42,861	\$ 27,861

LABORATORY						
78	Cost of Direct Care - Labor (Sch. 2, Ln. 90)	\$ 0				\$ 0
79	Cost of Indirect Care - Labor (Sch. 3, Ln. 90)	531				37
80	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 90)	47,052				3,301
81	Cost of Capital Related (Sch. 5, Ln. 90)	61				4
82	Property Taxes (Sch. 5, Ln. 90)	18				1
83	CDPH Licensing Fees (Sch. 6, Ln. 90)	139				10
84	Professional Liability Insurance (Sch. 6, Ln. 90)	428				30
85	Quality Assurance Fees (Sch. 6, Ln. 90)	2,196				154
86	Caregiver Training (Sch. 6, Ln. 90)	212				15
87	Cost of Administration (Sch. 6, Ln. 90)	8,405				590
88	Total Laboratory Ancillary Service	\$ 59,041	\$ 93,773	0.629616	\$ 6,578	\$ 4,142

SUMMARY OF TOTAL ALLOWABLE SUBACUTE CARE ANCILLARY COSTS

Provider Name:
NEW VISTA POST ACUTE CARE CENTER

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1023005683

OSHPD Facility Number:
206190092

LINE NO.	DESCRIPTION	ANCILLARY COSTS	TOTAL ANCILLARY CHARGES (Adj)	RATIO COST/CHG	TOTAL SUBACUTE CARE ANCILLARY CHARGES (Adjs 24, 25)	SUBACUTE CARE ANCILLARY COST *
HOME HEALTH SERVICES						
89	Cost of Direct Care - Labor (Sch. 2, Ln. 95)	\$ 0				\$ 0
90	Cost of Indirect Care - Labor (Sch. 3, Ln. 95)	0				0
91	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 95)	0				0
92	Cost of Capital Related (Sch. 5, Ln. 95)	0				0
93	Property Taxes (Sch. 5, Ln. 95)	0				0
94	CDPH Licensing Fees (Sch. 6, Ln. 95)	0				0
95	Professional Liability Insurance (Sch. 6, Ln. 95)	0				0
96	Quality Assurance Fees (Sch. 6, Ln. 95)	0				0
97	Caregiver Training (Sch. 6, Ln. 95)	0				0
98	Cost of Administration (Sch. 6, Ln. 95)	0				0
99	Total Home Health Services Ancillary Service	\$ 0	\$ 0	0.000000	\$ 0	\$ 0

OTHER ANCILLARY SERVICES						
100	Cost of Direct Care - Labor (Sch. 2, Ln. 100)	\$ 0				\$ 0
101	Cost of Indirect Care - Labor (Sch. 3, Ln. 100)	564				87
102	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 100)	50,014				7,746
103	Cost of Capital Related (Sch. 5, Ln. 100)	64				10
104	Property Taxes (Sch. 5, Ln. 100)	19				3
105	CDPH Licensing Fees (Sch. 6, Ln. 100)	148				23
106	Professional Liability Insurance (Sch. 6, Ln. 100)	455				70
107	Quality Assurance Fees (Sch. 6, Ln. 100)	2,334				361
108	Caregiver Training (Sch. 6, Ln. 100)	225				35
109	Cost of Administration (Sch. 6, Ln. 100)	8,935				1,384
110	Total Other Ancillary Service	\$ 62,758	\$ 76,256	0.822993	\$ 11,811	\$ 9,720

SUBACUTE CARE ANCILLARY SERVICES						
111	Cost of Direct Care - Labor (Sch. 2, Ln. 101)					\$ 0
112	Cost of Indirect Care - Labor (Sch. 3, Ln. 101)					0
113	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 101)					0
114	Cost of Capital Related (Sch. 5, Ln. 101)					0
115	Property Taxes (Sch. 5, Ln. 101)					0
116	CDPH Licensing Fees (Sch. 6, Ln. 101)					0
117	Professional Liability Insurance (Sch. 6, Ln. 101)					0
118	Quality Assurance Fees (Sch. 6, Ln. 101)					0
119	Caregiver Training (Sch. 6, Ln. 101)					0
120	Cost of Administration (Sch. 6, Ln. 101)					0
121	Total Subacute Ancillary Service					\$ 0

TOTAL COST OF ANCILLARY SERVICES						
122	Cost of Direct Care - Labor					\$ 35,546
123	Cost of Indirect Care - Labor					6,909
124	Cost of Direct and Indirect Nonlabor					426,025
125	Cost of Capital Related					2,547
126	Property Taxes					750
127	CDPH Licensing Fees					1,377
128	Professional Liability Insurance					4,239
129	Quality Assurance Fees					21,733
130	Caregiver Training					2,099
131	Cost of Administration					83,203
132	Total Cost of Subacute Care Ancillary Services					\$ 584,428

* Total Ancillary Costs included in the rate.

(To Subacute Care Sch 1)

Provider Name							Fiscal Period			NPI		Adjustments
NEW VISTA POST ACUTE CARE CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012			1023005683		29
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
<u>MEMORANDUM ADJUSTMENT</u>												
1	Not Reported			8	210		Total Facility Group Health Insurance To identify group health insurance for informational purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			\$0	\$392,398	\$392,398

Provider Name							Fiscal Period	NPI	Adjustments		
NEW VISTA POST ACUTE CARE CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1023005683	29		
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Cost Report			Audit Report							
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
RECLASSIFICATIONS OF REPORTED COSTS											
2	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	\$1,731,623	\$1,171	\$1,732,794 *	
	10.5	155	4	8A-1	155	4	Social Services - Other - Nonlabor	45,983	(1,171)	44,812	
							To reclassify the provider's elimination of theft and loss expense to agree with the provider's trial balance.				
							42 CFR 413.20 and 413.24				
							CMS Pub. 15-1, Sections 2300 and 2304				
3	10.5	125	1	8A-1	125	1	Subacute Care - Salaries and Wages	\$2,856,139	\$36,558	\$2,892,697	
	10.5	125	2	8A-1	125	2	Subacute Care - Fringe Benefits	988,090	12,542	1,000,632	
	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages	2,082,493	(36,558)	2,045,935	
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	943,395	(12,542)	930,853	
							To reclassify Director of Nursing salaries and benefits for proper cost determination.				
							42 CFR 413.20 and 413.24				
							CMS Pub. 15-1, Sections 2300, 2302.4, and 2302.8				
4	10.5	5	4	8A-1	5	4	Plant Operations and Maintenance - Other - Nonlabor	\$331,759	\$633	\$332,392 *	
	10.5	65	4	8A-1	65	4	Dietary - Other - Nonlabor	245,799	(633)	245,166	
							To reclassify repair and maintenance expense to the appropriate cost center.				
							42 CFR 413.20 and 413.24				
							CMS Pub. 15-1, Sections 2300, 2302.4, and 2302.8				
5	10.5	125	4	8A-1	125	4	Subacute Care - Other - Nonlabor	\$341,948	\$3,297	\$345,245 *	
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	284,649	(3,297)	281,352 *	
							To reclassify pharmacy consultant expense to the appropriate cost center for proper cost determination.				
							42 CFR 413.20 and 413.24				
							CMS Pub. 15-1, Sections 2300, 2302.4, and 2302.8				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	NPI	Adjustments		
NEW VISTA POST ACUTE CARE CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1023005683	29		
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Cost Report			Audit Report							
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
RECLASSIFICATIONS OF REPORTED COSTS											
6	10.5	35	4	8A-1	35	4	Leases and Rentals	\$367,516	\$44,558	\$412,074	
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	* 281,352	(1,077)	280,275 *	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 1,732,794	(9,129)	1,723,665 *	
	10.5	166	4	8A-1	166	4	Medical Records - Other - Nonlabor	88,118	(34,352)	53,766 *	
							To reclassify lease and rental expenses to the appropriate cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4, and 2302.8				
7	10.5	125	4	8A-1	125	4	Subacute Care - Other - Nonlabor	* \$345,245	\$41,134	\$386,379 *	
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	* 280,275	(41,134)	239,141 *	
							To reclassify subacute medical supplies to the appropriate cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4, and 2302.8				
8	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$1,723,665	\$2,542	\$1,726,207 *	
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	* 239,141	(2,542)	236,599 *	
							To reclassify employee timeclock expense to the appropriate cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4, and 2302.8				
9	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$1,726,207	\$28,371	\$1,754,578 *	
	10.5	5	4	8A-1	5	4	Plant Operations and Maintenance - Other - Nonlabor	* 332,392	(28,371)	304,021 *	
							To reclassify telephone expense to the appropriate cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4, and 2302.8				
10	10.5	20	4	8A-1	20	4	Depreciation - Leasehold Improvements	\$65,900	\$2,974	\$68,874	
	10.5	5	4	8A-1	5	4	Plant Operations and Maintenance - Other - Nonlabor	* 304,021	(1,925)	302,096 *	
	10.5	125	4	8A-1	125	4	Subacute Care - Other - Nonlabor	* 386,379	(1,049)	385,330 *	
							To reclassify capital related generator and HVAC costs to the appropriate cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4, 2302.8, and 2304 CCR, Title 22, Sections 52000(e) and 52501				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	NPI		Adjustments	
NEW VISTA POST ACUTE CARE CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1023005683		29	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Cost Report			Audit Report							
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
ADJUSTMENTS TO REPORTED COSTS											
11	10.5	5	4	8A-1	5	4	Plant Operations and Maintenance - Other - Nonlabor	*	\$302,096	(\$11,551)	\$290,545
	10.5	125	4	8A-1	125	4	Subacute Care - Other - Nonlabor	*	385,330	(6,295)	379,035
							To eliminate generator and HVAC project costs that should have been capitalized in conjunction with adjustment number 10. 42 CFR 413.20 and 413.134 / CMS Pub. 15-1, Sections 104.8, 108.1, 108.2, and 2300				
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	*	\$236,599		
12							To eliminate contribution/donation expense not related to patient care. 42 CFR 413.5(c)(7), 413.9 and 413.80 CMS Pub. 15-1, Sections 608, 610, and 2102.3			(\$5,000)	
13							To eliminate physician services not included in the rate and to be separately billed. CCR, Title 22, Section 51511(c)			<u>(5,460)</u> <u>(\$10,460)</u>	\$226,139
14	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits		\$148,261	(\$8,839)	\$139,422
							To eliminate fringe benefits related to the Business Development Manager. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304				
15	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	\$1,754,578	(\$59,675)	\$1,694,903
							To eliminate consulting expense due to insufficient documentation 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304				
16	10.5	166	4	8A-1	166	4	Medical Records - Other - Nonlabor	*	\$53,766	(\$1,000)	\$52,766
							To eliminate legal fees associated with California Department of Public Health or California Department of Health Care Services citation and penalties. W&I Code, Section 14126.023(a)(5)(B)(i)				
17	10.5	40	4	8A-1	40	4	Property Taxes		\$163,436	(\$21,730)	\$141,706
							To eliminate property taxes applicable to the subsequent fiscal period. 42 CFR 413.5 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.1, 2304, and 2306				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	NPI		Adjustments
NEW VISTA POST ACUTE CARE CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1023005683		29
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Cost Report			Audit Report						
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
ADJUSTMENTS TO REPORTED STATISTICS										
18	10.7	105	4	7	105	Skilled Nursing Care (Pounds of Laundry)	268,880	(200)	268,680	
	10.7	125	4	7	125	Subacute Care	102,350	250	102,600	
	10.7	175	4	7	N/A	Total Statistics - Pounds of Laundry	371,230	50	371,280	
	To adjust pounds of laundry statistics based on audited patient days, less bedhold and leave of absence days. 42 CFR 413.24 CMS Pub. 15-1, Sections 2304 and 2306 CCR, Title 22, Section 51511.5									
19	10.7	105	5	7	105	Skilled Nursing Care (Patient Meals)	80,664	(60)	80,604	
	10.7	125	5	7	125	Subacute Care	17,403	75	17,478	
	10.7	175	5	7	N/A	Total Statistics - Patient Meals	98,067	15	98,082	
	To adjust patient meals statistics based on audited patient days, less bedhold and leave of absence days, and to exclude dietary meals assigned to Subacute ventilator patients, since ventilator patients were part of direct costed tube feeding. 42 CFR 413.24 CMS Pub. 15-1, Sections 2304 and 2306 CCR, Title 22, Section 51511.5									

Provider Name							Fiscal Period	NPI		Adjustments
NEW VISTA POST ACUTE CARE CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1023005683		29
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Cost Report			Audit Report						
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
ADJUSTMENTS TO REPORTED PATIENT DAYS										
20	4.1	5	6	1	12	Total Patient Days - Skilled Nursing	27,564	(34)	27,530	
	4.1	25	6	SC 1	36	Total Patient Days - Subacute Care	10,661	26	10,687	
						To adjust total patient days to agree with the provider's patient census reports. 42 CFR 413.20 and 413.50 CMS Pub. 15-1, Sections 2205 and 2304				
21	4.3	115	1	SC 1	49	Total Subacute Days - Nonventilator	5,963	26	5,989	
						To reconcile total nonventilator days to the provider's census. 42 CFR 413.20 and 413.50 CMS Pub. 15-1, Sections 2205 and 2304				
22	4.1	5	2	1	15	Medi-Cal Skilled Nursing Care Days	15,795	(143)	15,652	
						To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: January 1, 2012 through December 31, 2012 Payment Period: January 1, 2012 through June 30, 2013 Report Date: July 18, 2013 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408 CCR, Title 22, Section 51541				
23	Not Reported			1	16	Medi-Cal Managed Care Days	0	25	25	
						To include Medi-Cal Managed Care days based on the provider's patient census records. 42 CFR 413.20 and 413.50 CMS Pub. 15-1, Sections 2205 and 2304				

Provider Name							Fiscal Period	NPI		Adjustments
NEW VISTA POST ACUTE CARE CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1023005683		29
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>ADJUSTMENTS TO REPORTED TOTAL CHARGES</u>										
24	13	10	4	SC 2	11	Patient Supplies - Total Subacute Ancillary Charges To adjust subacute ancillary charges to agree with the provider's trial balance. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$125,463	(\$1,059)	\$124,404	
25	13	12	4	SC 2	22	Specialized Support Surfaces - Total Subacute Ancillary Charges To eliminate Subacute ancillary charges not included in the rate. CCR, Title 22, Sections 51511(c) and 51511.5	\$116,050	(\$116,050)	\$0	

Provider Name							Fiscal Period	NPI		Adjustments
NEW VISTA POST ACUTE CARE CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1023005683		29
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Cost Report			Audit Report						
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
ADJUSTMENT TO REPORTED MEDI-CAL SETTLEMENT DATA - SUBACUTE										
26	4.3	100	2	SC 1	48	Medi-Cal Subacute Patient Days - Ventilator	4,475	(1)	4,474	
	4.3	115	2	SC 1	49	Medi-Cal Subacute Patient Days - Nonventilator	5,597	(35)	5,562	
	4.3	120	2	SC 1	44	Medi-Cal Subacute Patient Days - Total	10,072	(36)	10,036	
To reflect Medi-Cal Subacute patient days based on the following Fiscal Intermediary Payment Data: Service Period: January 1, 2012 through December 31, 2012 Payment Period: January 1, 2012 through June 30, 2013 Report Date: July 18, 2013 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408 CCR, Title 22, Section 51541										

Provider Name							Fiscal Period			NPI		Adjustments
NEW VISTA POST ACUTE CARE CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012			1023005683		29
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
<u>ADJUSTMENTS TO OTHER MATTERS</u>												
27	Not Reported			SC 1	48		Subacute Costs - Ventilator Equipment Cost To reflect Subacute care ventilator equipment cost in the audit report. 42 CFR 413.24 and 413.24 / CMS Pub. 15-1, Section 2300 and 2304 Medi-Cal Adult Subacute Contract No. 02-03-70109	\$0	\$63,423	\$63,423		
28	Not Reported			SC 1	41		Contracted Number of Adult Subacute Beds To reflect the number of contracted Subacute beds in the audit report. 42 CFR 413.24 CMS Pub. 15-1, Section 2304 Medi-Cal Adult Subacute Contract No. 02-03-70109	0	30	30		
29	Not Reported			1	14		Overpayments To recover Medi-Cal overpayments because patient share-of-cost was not properly deducted from the amount billed. 42 CFR 413.5 and 413.20 / CMS Pub. 15-1, Section 2409	\$0	\$23,343	\$23,343		