

**REPORT
ON THE
RATE SETTING AUDIT**

**VISTA DEL MONTE
SANTA BARBARA, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1962588582**

**FISCAL PERIOD ENDED
MARCH 31, 2012**

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

**Section Chief: Maria Delgado
Audit Supervisor: Deborah Lee
Auditor: Gary Chan**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

April 11, 2014

Laurie Small, Administrator
Vista Del Monte
3775 Modoc Road
Santa Barbara, CA 93105

VISTA DEL MONTE
NATIONAL PROVIDER IDENTIFIER (NPI): 1962588582
FISCAL PERIOD ENDED: MARCH 31, 2012

We have examined the facility's Integrated Disclosure and Medi-Cal Cost Report for the above-referenced fiscal period. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code and was limited to a review of the cost report and accompanying financial statements, Medi-Cal payment data reports, prior fiscal period's Medi-Cal program audit report, and Medicare audit report for the current fiscal period, if applicable and available.

In our opinion, the data presented in the accompanying Summary of Audited Facility Cost per Patient Day represents a proper determination of the allowable costs and patient days for the above fiscal period in accordance with Medi-Cal reimbursement principles.

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules
2. Audit Adjustments Schedule

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

Laurie Small
Page 2

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

Chief
Department of Health Care Services
Office of Administrative Hearings and Appeals
1029 J Street, Suite 200
Sacramento, CA 95814
(916) 322-5603

The written notice of disagreement must be received by the Department within 60 calendar days from the day you receive this letter. A copy of this notice should be sent to:

United States Postal Service (USPS)

Assistant Chief Counsel
Department of Health Care Services
Office of Legal Services
MS 0010
PO Box 997413
Sacramento, CA 95899

Courier (UPS, FedEx, etc.)

Assistant Chief Counsel
Department of Health Care Services
Office of Legal Services
MS 0010
1501 Capitol Avenue, Suite 71.5001
Sacramento, CA 95814
(916) 440-7700

The procedures that govern an appeal are contained in Welfare and Institutions Code, Section 14171, and California Code of Regulations, Title 22, Section 51016, et seq.

If you have questions regarding this report, you may call the Audits Section—Gardena at (310) 516-4757.

Original Signed By:

Maria Delgado, Chief
Audits Section—Gardena
Financial Audits Branch

Certified

cc: Tiffany Karlin
Director of Health Care
Accurate Business Results
4541 East Anaheim Street
Long Beach, CA 90804

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
VISTA DEL MONTE

Fiscal Period:
APRIL 1, 2011 THROUGH MARCH 31, 2012

NPI:
1962588582

OSHPD Facility No.:
206420543

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
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SKILLED NURSING CARE

1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$	N/A	\$	1,313,297	\$	139.77
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$	N/A	\$	361,970	\$	38.52
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$	N/A	\$	217,799	\$	23.18
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$	N/A	\$	218,740	\$	23.28
5	Property Taxes (Sch. 5, Ln. 105)	\$	N/A	\$	48	\$	0.01
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$	N/A	\$	7,632	\$	0.81
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$	N/A	\$	12,088	\$	1.29
8	Caregiver Training (Sch. 6, Ln. 105)	\$	N/A	\$	0	\$	0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$	N/A	\$	0	\$	0.00
10	Cost of Administration (Sch. 6, Ln. 105)	\$	N/A	\$	411,068	\$	43.75
11	Cost of Routine Service/Audited Total Costs	\$	2,534,970	\$	2,542,643	\$	270.61
12	Total Patient Days (Adj)		9,396		9,396		
13	Cost Per Patient Day (Cost Divided by Days)	\$	269.79	\$	270.61		
14	Overpayments (Adj)	\$	0	\$	0		
15	Medi-Cal Days (Adj 6)		1,398		0		
16	Medi-Cal Managed Care Days (Adj 5)				1,398		

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	\$	0	\$	0.00
32	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$	N/A	\$	0	\$	0.00
33	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$	N/A	\$	0	\$	0.00
34	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$	N/A	\$	0	\$	0.00
35	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$	N/A	\$	0	\$	0.00
36	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$	N/A	\$	0	\$	0.00
37	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$	N/A	\$	0	\$	0.00
38	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$	N/A	\$	0	\$	0.00
39	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$	N/A	\$	0	\$	0.00
40	Cost of Administration (Subacute Care Sch.1, Ln. 34)	\$	N/A	\$	0	\$	0.00
41	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$	0	\$	0	\$	0.00
42	Total Patient Days (Subacute Care Sch. 1, Ln. 36)		0		0		
43	Cost Per Patient Day (Cost Divided by Days)	\$	0.00	\$	0.00		
44	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$	0	\$	0		

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
VISTA DEL MONTE

Fiscal Period:
APRIL 1, 2011 THROUGH MARCH 31, 2012

NPI:
1962588582

OSHPD Facility No.:
206420543

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	

**ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR**

Provider Name:
VISTA DEL MONTE

Fiscal Period:
APRIL 1, 2011 THROUGH MARCH 31, 2012

NPI:
1962588582

OSHPD Facility No.:
206420543

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	\$ 25,106	\$ 25,106		
160	Activities	30,644		\$ 30,644	
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	53,058	0	0	53,058
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	32,959	0	0	32,959
083	Speech Pathology	1,415	0	0	1,415
085	Pharmacy	0	0	0	0
090	Laboratory	0	0	0	0
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	4,254	0	0	4,254
101	Subacute Care Ancillary Services	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
	ROUTINE SERVICES				
105	Skilled Nursing Care	1,257,547	25,106	30,644	1,313,297 *
110	Intermediate Care	0	0	0	0 *
115	Mentally Disordered Care	0	0	0	0 *
120	Developmentally Disabled Care	0	0	0	0 *
125	Subacute Care	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0 *
128	Transitional Inpatient Care	0	0	0	0 *
130	Hospice Inpatient Care	0	0	0	0 *
135	Other Routine Services	0	0	0	0 *
	NONREIMBURSABLE				
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	TOTAL	\$ 1,404,983	\$ 25,106	\$ 30,644	\$ 1,404,983

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
VISTA DEL MONTE

NPI:
1962588582

OSHPD Facility Number:
206420543

Fiscal Period:
APRIL 1, 2011 THROUGH MARCH 31, 2012

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	\$ 26,237	\$ 26,237										
010	Housekeeping	81,492	69	\$ 81,561									
060	Laundry and Linen	0	501	1,561	\$ 2,062								
065	Dietary	116,341	1,597	4,977	0	\$ 122,915							
155	Social Services	N/A	2,231	6,952	0	0	\$ 9,183						
160	Activities	N/A	0	0	0	0	0	\$ 0					
165	Administration	N/A	3,327	10,369	0	0	0	0		\$ 13,695	\$ 13,695		
166	Medical Records	41,532	343	1,068	0	0	0	0		42,942		\$ 42,942	
170	Inservice Education - Nursing	111,794	0	0	0	0	0	0	\$ 111,794				
ANCILLARY SERVICES													
075	Patient Supplies		732	2,282	0	0	0	0	0	3,014	66	205	\$ 3,285
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		1,443	4,497	0	0	0	0	0	5,940	702	2,201	8,843
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		0	0	0	0	0	0	0	0	287	900	1,187
083	Speech Pathology		0	0	0	0	0	0	0	0	49	153	202
085	Pharmacy		0	0	0	0	0	0	0	0	329	1,033	1,362
090	Laboratory		0	0	0	0	0	0	0	0	86	268	354
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	19	59	78
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		15,996	49,854	2,062	122,915	9,183	0	111,794	311,805	12,130	38,035	361,970 *
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	28	86	114
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 377,396	\$ 26,237	\$ 81,561	\$ 2,062	\$ 122,915	\$ 9,183	\$ 0	\$ 111,794	\$ 320,759	\$ 13,695	\$ 42,942	\$ 377,396

* (To Schedule 1)

**ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR**

Provider Name:
VISTA DEL MONTE

NPI:
1962588582

OSHPD Facility Number:
206420543

Fiscal Period:
APRIL 1, 2011 THROUGH MARCH 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	\$ 38,683	\$ 38,683										
010	Housekeeping	1,975	101	\$ 2,076									
060	Laundry and Linen	11,710	739	40	\$ 12,488								
065	Dietary	118,222	2,355	127	0	\$ 120,703							
155	Social Services	2,228	3,289	177	0	0	\$ 5,694						
160	Activities	10,363	0	0	0	0	0	\$ 10,363					
165	Administration	N/A	4,905	264	0	0	0	0		\$ 5,169	\$ 5,169		
166	Medical Records	0	505	27	0	0	0	0		532		\$ 532	
170	Inservice Education - Nursing	0	0	0	0	0	0	0	\$ 0				
ANCILLARY SERVICES													
075	Patient Supplies	0	1,079	58	0	0	0	0	0	1,138	25	3	\$ 1,165
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	42,652	2,127	114	0	0	0	0	0	44,894	263	27	45,184
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	15,004	0	0	0	0	0	0	0	15,004	108	11	15,123
083	Speech Pathology	6,753	0	0	0	0	0	0	0	6,753	18	2	6,773
085	Pharmacy	55,017	0	0	0	0	0	0	0	55,017	124	13	55,153
090	Laboratory	14,295	0	0	0	0	0	0	0	14,295	32	3	14,330
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	(1,092)	0	0	0	0	0	0	0	(1,092)	7	1	(1,084)
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	51,584	23,584	1,269	12,488	120,703	5,694	10,363	0	225,685	4,581	472	230,738
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	4,605	0	0	0	0	0	0	0	4,605	10	1	4,616
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 371,999	\$ 38,683	\$ 2,076	\$ 12,488	\$ 120,703	\$ 5,694	\$ 10,363	\$ 0	\$ 366,298	\$ 5,169	\$ 532	\$ 371,999

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
VISTA DEL MONTE

Fiscal Period:
APRIL 1, 2011 THROUGH MARCH 31, 2012

NPI:
1962588582

OSHPD Facility Number:
206420543

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)	\$ 242,812	100%							
	Property Tax (line 40)	53	0%	\$ 242,865						
005	Plant Operations and Maintenance			17,948	\$ 17,948					
010	Housekeeping			587	47	\$ 634				
060	Laundry and Linen			4,294	343	12	\$ 4,649			
065	Dietary			13,690	1,092	39	0	\$ 14,821		
155	Social Services			19,122	1,526	54	0	0	\$ 20,702	
160	Activities			0	0	0	0	0	0	\$ 0
165	Administration			28,518	2,276	81	0	0	0	0
166	Medical Records			2,936	234	8	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			6,276	501	18	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			12,369	987	35	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	0	0	0	0	0
083	Speech Pathology			0	0	0	0	0	0	0
085	Pharmacy			0	0	0	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
ROUTINE SERVICES										
105	Skilled Nursing Care			137,123	10,942	388	4,649	14,821	20,702	0
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	\$ 242,865	100%	\$ 242,865	\$ 17,948	\$ 634	\$ 4,649	\$ 14,821	\$ 20,702	\$ 0

(To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
VISTA DEL MONTE

Fiscal Period:
APRIL 1, 2011 THROUGH MARCH 31, 2012

NPI:
1962588582

OSHPD Facility Number:
206420543

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 100% Of Total	Property Tax 0% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 242,812	100%							
	Property Tax (line 40)	53	0%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 30,875	\$ 30,875				
166	Medical Records				3,179		\$ 3,179			
170	Inservice Education - Nursing			\$ 0						
	ANCILLARY SERVICES									
075	Patient Supplies			0	6,795	148	15	\$ 6,958	\$ 6,956	\$ 2
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	13,391	1,583	163	15,137	15,133	3
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	647	67	714	714	0
083	Speech Pathology			0	0	110	11	122	122	0
085	Pharmacy			0	0	742	76	819	819	0
090	Laboratory			0	0	193	20	213	213	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	43	4	47	47	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			0	188,626	27,347	2,816	218,788	218,740	48 *
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	62	6	69	69	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 242,865	100%	\$ 0	\$ 208,811	\$ 30,875	\$ 3,179	\$ 242,865	\$ 242,812	\$ 53

(To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
VISTA DEL MONTE

NPI:
1962588582

OSHPD Facility Number:
206420543

Fiscal Period:
APRIL 1, 2011 THROUGH MARCH 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. 95% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 3% of Total	Quality Assur. Fees 0% of Total	Caregiver Training 0% of Total
	GENERAL SERVICES													
045	Property Insurance	\$ 0												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	451,166												
	Total Costs Allocable as Administration	451,166	95%											
167	CDPH Licensing Fees	8,617	2%											
168	Professional Liability Insurance	13,647	3%											
169	Quality Assurance Fees	0	0%											
174	Caregiver Training	0	0%											
	Total	473,430	100%						\$ 473,430					
	ANCILLARY SERVICES													
075	Patient Supplies			\$ 0	\$ 3,014	\$ 1,138	\$ 6,795	\$ 10,946	2,252	\$ 2,146	\$ 41	\$ 65	\$ 0	\$ 0
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			53,058	5,940	44,894	13,391	117,283	24,132	22,998	439	696	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			32,959	0	15,004	0	47,963	9,869	9,405	180	284	0	0
083	Speech Pathology			1,415	0	6,753	0	8,168	1,681	1,602	31	48	0	0
085	Pharmacy			0	0	55,017	0	55,017	11,320	10,788	206	326	0	0
090	Laboratory			0	0	14,295	0	14,295	2,941	2,803	54	85	0	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			4,254	0	(1,092)	0	3,162	651	620	12	19	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
	ROUTINE SERVICES													
105	Skilled Nursing Care			1,313,297	311,805	225,685	188,626	2,039,412	419,636	399,901	7,638	12,096	0	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	4,605	0	4,605	948	903	17	27	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 473,430		\$ 1,404,983	\$ 320,759	\$ 366,298	\$ 208,811	\$ 2,300,851	\$ 473,430					
	Total Administrative Costs							\$ 473,430		\$ 451,166	\$ 8,617	\$ 13,647	\$ 0	\$ 0
	Unit Cost Multiplier							0.20576298						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 56,637	\$ 5,701	\$ 34,054	\$ 96,392							
	TOTAL FACILITY COSTS							\$ 2,870,673						

*(To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
VISTA DEL MONTE

NPI:
1962588582

OSHPD Facility Number:
206420543

Fiscal Period:
APRIL 1, 2011 THROUGH MARCH 31, 2012

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS	Plant Ops (SQ FT) 5	Hskpng (SQ FT) 10	Laundry (LBS) 60	Dietary (MEALS) 65	Soc Srvs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	Inserv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
		(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)		
	GENERAL SERVICES))))))))		
005	Plant Operations and Maintenance	489									
010	Housekeeping	16	16								
060	Laundry and Linen	117	117	117							
065	Dietary	373	373	373							
155	Social Services	521	521	521							
160	Activities										
165	Administration	777	777	777							
166	Medical Records	80	80	80							
170	Inservice Education - Nursing										
	ANCILLARY SERVICES										
075	Patient Supplies	171	171	171						10,946	10,946
077	Specialized Support Surfaces									0	0
080	Physical Therapy	337	337	337						117,283	117,283
081	Respiratory Therapy									0	0
082	Occupational Therapy									47,963	47,963
083	Speech Pathology									8,168	8,168
085	Pharmacy									55,017	55,017
090	Laboratory									14,295	14,295
095	Home Health Services									0	0
100	Other Ancillary Services									3,162	3,162
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	3,736	3,736	3,736	46,915	27,543	1,296,196	1,296,196	1,296,196	2,026,477	2,026,477
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									4,605	4,605
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	6,617	6,128	6,112	46,915	27,543	1,296,196	1,296,196	1,296,196	2,287,916	2,287,916
	TOTAL DIRECT SALARIES COSTS - SCH. 2						\$ 25,106	\$ 30,644			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.019368984	0.023641486			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		\$ 26,237	\$ 81,561	\$ 2,062	\$ 122,915	\$ 9,183	\$ -	\$ 111,794	\$ 13,695	\$ 42,942
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		4.28149478	13.34432329	0.04395653	4.46267401	0.00708462	0.00000000	0.08624776	0.00598591	0.01876907
	TOTAL INDIRECT OTHER COSTS - SCH. 4		\$ 38,683	\$ 2,076	\$ 12,488	\$ 120,703	\$ 5,694	\$ 10,363	\$ -	\$ 5,169	\$ 532
	UNIT COST MULTIPLIER (INDIRECT OTHER)		6.31250000	0.33965969	0.26618998	4.38235688	0.00439268	0.00799493	0.00000000	0.00225914	0.00023260
	TOTAL CAPITAL COSTS - SCH. 5	\$ 242,865	\$ 17,948	\$ 634	\$ 4,649	\$ 14,821	\$ 20,702	\$ -	\$ -	\$ 30,875	\$ 3,179
	UNIT COST MULTIPLIER (CAPITAL COSTS)	36.70318876	2.92882822	0.10374874	0.09909591	0.53812005	0.01597161	0.00000000	0.00000000	0.01349468	0.00138941

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
VISTA DEL MONTE

Fiscal Period:
APRIL 1, 2011 THROUGH MARCH 31, 2012

NPI:
1962588582

OSHPD Facility Number:
206420543

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	\$ 19,332	\$ 0	\$ 19,332	(Sch 3)
005	.20-.39	Fringe Benefits	6200	6,905	0	6,905	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	38,683	0	38,683	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 64,920	\$ 0	\$ 64,920	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 53,184	\$ 0	\$ 53,184	(Sch 3)
010	.20-.39	Fringe Benefits	6300	28,308	0	28,308	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	1,975	0	1,975	(Sch 4)
010		Housekeeping - Total	6300	\$ 83,467	\$ 0	\$ 83,467	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 167,617	\$ 0	\$ 167,617	(Sch 5)
020		Depreciation: Leasehold Improvements	7130		0	0	(Sch 5)
025		Depreciation: Equipment	7140	25,026	0	25,026	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200		2,121	2,121	(Sch 5)
040		Property Taxes	7300	53	0	53	(Sch 5)
045		Property Insurance	7400		0	0	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500	48,048	0	48,048	(Sch 5)
055		Interest - Other	7600		0	0	(Sch 6)
057		Subtotal 005 - 055		\$ 389,131	\$ 2,121	\$ 391,252	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$	\$ 0	\$ 0	(Sch 3)
060	.20-.39	Fringe Benefits	6400		0	0	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	11,710	0	11,710	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 11,710	\$ 0	\$ 11,710	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 82,163	\$ 0	\$ 82,163	(Sch 3)
065	.20-.39	Fringe Benefits	6500	34,178	0	34,178	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	118,222	0	118,222	(Sch 4)
065		Dietary - Total	6500	\$ 234,563	\$ 0	\$ 234,563	
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		0	0	(Sch 4)
075		Patient Supplies - Total	8100	\$ 0	\$ 0	\$ 0	
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 DEL MONTE

Fiscal Period:
APRIL 1, 2011 THROUGH MARCH 31, 2012

NPI:
1962588582

OSHPD Facility Number:
206420543

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
080		Physical Therapy					
080	.01-.19	Salaries and Wages	8200	\$	\$ 0	\$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200		0	0	(Sch 2)
080	.79	Agency Staff	8200	53,058	0	53,058	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	42,652	0	42,652	(Sch 4)
080		Physical Therapy - Total	8200	\$ 95,710	\$ 0	\$ 95,710	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$	\$ 0	\$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220		0	0	(Sch 2)
081	.79	Agency Staff	8220		0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220		0	0	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$	\$ 0	\$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250		0	0	(Sch 2)
082	.79	Agency Staff	8250	32,959	0	32,959	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	15,004	0	15,004	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 47,963	\$ 0	\$ 47,963	
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	1,415	0	1,415	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	6,753	0	6,753	(Sch 4)
083		Speech Pathology - Total	8280	\$ 8,168	\$ 0	\$ 8,168	
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	55,017	0	55,017	(Sch 4)
085		Pharmacy - Total	8300	\$ 55,017	\$ 0	\$ 55,017	
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	14,295	0	14,295	(Sch 4)
090		Laboratory - Total	8400	\$ 14,295	\$ 0	\$ 14,295	
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	\$ 3,796	\$ 0	\$ 3,796	(Sch 2)
100	.20-.39	Fringe Benefits	8900	458	0	458	(Sch 2)
100	.79	Agency Staff	8900		0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	(1,092)	0	(1,092)	Neg #
100		Other Ancillary Services - Total	8900	\$ 3,162	\$ 0	\$ 3,162	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
VISTA DEL MONTE

Fiscal Period:
APRIL 1, 2011 THROUGH MARCH 31, 2012

NPI:
1962588582

OSHPD Facility Number:
206420543

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		\$ 224,315	\$ 0	\$ 224,315	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 929,043	\$ 0	\$ 929,043	(Sch 2)
105	.20-.39	Fringe Benefits	6110	293,230	0	293,230	(Sch 2)
105	.49	Agency Staff	6110	35,274	0	35,274	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	51,584	0	51,584	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 1,309,131	\$ 0	\$ 1,309,131	
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 DEL MONTE

Fiscal Period:
APRIL 1, 2011 THROUGH MARCH 31, 2012

NPI:
1962588582

OSHPD Facility Number:
206420543

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	4,605	0	4,605	(Sch 4)
140		Beauty and Barber - Total	8900	\$ 4,605	\$ 0	\$ 4,605	
145		Other Nonreimbursable					
145	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0	(Sch 2)
145	.20-.39	Fringe Benefits	9100		0	0	(Sch 2)
145	.49	Agency Staff	9100		0	0	(Sch 2)
145	.40-.99	Other - Nonlabor	9100		0	0	(Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0	
146		Subtotal 105 - 145		\$ 1,313,736	\$ 0	\$ 1,313,736	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	\$ 18,757	\$ 0	\$ 18,757	(Sch 2)
155	.20-.39	Fringe Benefits	6600	6,349	0	6,349	(Sch 2)
155	.49	Agency Staff	6600		0	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600	2,228	0	2,228	(Sch 4)
155		Social Services - Total	6600	\$ 27,334	\$ 0	\$ 27,334	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
VISTA DEL MONTE

Fiscal Period:
APRIL 1, 2011 THROUGH MARCH 31, 2012

NPI:
1962588582

OSHPD Facility Number:
206420543

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	\$ 22,894	\$ 0	\$ 22,894	(Sch 2)
160	.20-.39	Fringe Benefits	6700	7,750	0	7,750	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	10,363	0	10,363	(Sch 4)
160		Activities - Total	6700	\$ 41,007	\$ 0	\$ 41,007	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 32,011	\$ 0	\$ 32,011	(Sch 6)
165	.20-.39	Fringe Benefits	6900	13,699	0	13,699	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	407,577	(2,121)	405,456	(Sch 6)
165		Administration - Total	6900	\$ 453,287	\$ (2,121)	\$ 451,166	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 33,948	\$ 0	\$ 33,948	(Sch 3)
166	.20-.39	Fringe Benefits	6900	7,584	0	7,584	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900		0	0	(Sch 4)
166		Medical Records - Total	6900	\$ 41,532	\$ 0	\$ 41,532	
167		CDPH Licensing Fees	6900	\$ 8,617	\$ 0	\$ 8,617	(Sch 6)
168		Professional Liability Insurance	6900	\$ 14,012	\$ (365)	\$ 13,647	(Sch 6)
169		Quality Assurance Fees	6900	\$	\$ 0	\$ 0	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 82,314	\$ 0	\$ 82,314	(Sch 3)
170	.20-.39	Fringe Benefits	6800	29,480	0	29,480	(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	\$ 111,794	\$ 0	\$ 111,794	
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		\$ 697,583	\$ (2,486)	\$ 695,097	
200		Total		\$ 2,871,038	\$ (365)	\$ 2,870,673	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 17,416	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name:
VISTA DEL MONTE

NPI:
1962588582

OSHPD Facility Number:
206420543

Fiscal Period:
APRIL 1, 2011 THROUGH MARCH 31, 2012

Line No.	Sub No.	TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ					
005	1	Plant Operations and Maintenance - Salaries and Wages	0							
005	2	Plant Operations and Maintenance - Fringe Benefits	0							
005	3	Plant Operations and Maintenance - Agency Staff	0							
005	4	Plant Operations and Maintenance - Other - Nonlabor	0							
010	1	Housekeeping - Salaries and Wages	0							
010	2	Housekeeping - Fringe Benefits	0							
010	3	Housekeeping - Agency Staff	0							
010	4	Housekeeping - Other - Nonlabor	0							
015	4	Depreciation: Buildings and Improvements	0							
020	4	Depreciation: Leasehold Improvements	0							
025	4	Depreciation: Equipment	0							
030	4	Depreciation and Amortization - Other	0							
035	4	Leases and Rentals	2,121	2,121						
040	4	Property Taxes	0							
045	4	Property Insurance	0							
050	4	Interest - Property, Plant, and Equipment	0							
055	4	Interest - Other	0							
060	1	Laundry and Linen - Salaries and Wages	0							
060	2	Laundry and Linen - Fringe Benefits	0							
060	3	Laundry and Linen - Agency Staff	0							
060	4	Laundry and Linen - Other - Nonlabor	0							
065	1	Dietary - Salaries and Wages	0							
065	2	Dietary - Fringe Benefits	0							
065	3	Dietary - Agency Staff	0							
065	4	Dietary - Other - Nonlabor	0							
070	4	Provision for Bad Debts	0							
075	1	Patient Supplies - Salaries and Wages	0							
075	2	Patient Supplies - Fringe Benefits	0							
075	3	Patient Supplies - Agency Staff	0							
075	4	Patient Supplies - Other - Nonlabor	0							
077	1	Specialized Support Surfaces - Salaries and Wages	0							
077	2	Specialized Support Surfaces - Fringe Benefits	0							
077	3	Specialized Support Surfaces - Agency Staff	0							
077	4	Specialized Support Surfaces - Other - Nonlabor	0							
080	1	Physical Therapy - Salaries and Wages	0							
080	2	Physical Therapy - Fringe Benefits	0							
080	3	Physical Therapy - Agency Staff	0							
080	4	Physical Therapy - Other - Nonlabor	0							
081	1	Respiratory Therapy - Salaries and Wages	0							
081	2	Respiratory Therapy - Fringe Benefits	0							
081	3	Respiratory Therapy - Agency Staff	0							
081	4	Respiratory Therapy - Other - Nonlabor	0							
082	1	Occupational Therapy - Salaries and Wages	0							
082	2	Occupational Therapy - Fringe Benefits	0							
082	3	Occupational Therapy - Agency Staff	0							
082	4	Occupational Therapy - Other - Nonlabor	0							
083	1	Speech Pathology - Salaries and Wages	0							

Provider Name:
VISTA DEL MONTE

NPI:
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Fiscal Period:
APRIL 1, 2011 THROUGH MARCH 31, 2012

Line No.	Sub No.	TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ				
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		<u>(\$365)</u>	<u>0</u>	<u>(365)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
		(To Sch 8)							
		Total							

Provider Name							Fiscal Period	NPI	Adjustments	
VISTA DEL MONTE							APRIL 1, 2011 THROUGH MARCH 31, 2012	1962588582	6	
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 include Group Health Insurance in the audit for informational purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$0	\$17,416	\$17,416

Provider Name							Fiscal Period	NPI	Adjustments		
VISTA DEL MONTE							APRIL 1, 2011 THROUGH MARCH 31, 2012	1962588582	6		
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>RECLASSIFICATIONS OF REPORTED COSTS</u>											
2	10.5	035	4	8A-1	035	4	Leases and Rentals	\$0	\$2,121	\$2,121	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	407,577	(2,121)	405,456 *	
							To reclassify leases and rentals 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				
3	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	\$51,584	(\$12,935)	\$38,649	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 405,456	12,935	418,391	
							To reclassify employee recruitment 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	
VISTA DEL MONTE							APRIL 1, 2011 THROUGH MARCH 31, 2012	1962588582	6	
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>										
4	10.5	168	4	8A-1	168	4	Professional Liability Insurance To reconcile the reported liability insurance expenses to agree with the provider's supporting documentations. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$14,012	(\$365)	\$13,647

Provider Name							Fiscal Period			NPI		Adjustments
VISTA DEL MONTE							APRIL 1, 2011 THROUGH MARCH 31, 2012			1962588582		6
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 PATIENT DAYS</u>												
5	Not Reported			1	16		Medi-Cal Managed Care Days - Skilled Nursing Care To include Medi-Cal Managed Care days to agree with the provider's patient census records. 42 CFR 413.20 and 413.50 CMS Pub. 15-1, Sections 2205 and 2304	0	1,398	1,398		
6	4.1	5	2	1	15		Medi-Cal Days - Skilled Nursing Care To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: April 01, 2011 through March 31, 2012 Payment Period: April 01, 2011 through January 15, 2014 Report Date: January 21, 2014 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 51511	1,398	(1,398)	0		