REPORT
ON THE
RATE SETTING AUDIT

PALOMAR VISTA HEALTHCARE CENTER
ESCONDIDO, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1861491490

FISCAL PERIOD ENDED
DECEMBER 31, 2010

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

Section Chief: Margaret A. Varho
Audit Supervisor: Lan Nguyen
Auditor: Lang Doan

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

TOBY DOUGLAS
DIRECTOR

EDMUND G. BROWN JR.
GOVERNOR

Date: June 25, 2012

Joe McFadden
Director, Analytical and Regulatory Reporting
The Ensign Group, Inc.
27101 Puerta Real, Suite 450
Mission Viejo, CA 92691

PALOMAR VISTA HEALTHCARE CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1861491490
FISCAL PERIOD ENDED DECEMBER 31, 2010

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 Medi-Cal Benefits, Waiver Analysis and Rates 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.

605 West Santa Ana Blvd., Building 28, Room 830, Santa Ana, CA 92701
(714) 558-4434 / (714) 558-4179 fax
Internet Address: www.dhcs.ca.gov

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

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

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

United States Postal Service (USPS)
Assistant Chief Counsel
Department of Health Care Services
Office of Legal Services
MS 0010
PO Box 997413
Sacramento, CA 95899

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

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

If you have questions regarding this report, you may call the Audits Section—Santa Ana at (714) 558-4434.

(Original signed by Margaret Varho)

Margaret A. Varho, Chief
Audits Section—Santa Ana
Financial Audits Branch

Certified

STATE OF CALIFORNIA

SCHEDULE 1

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
PALOMAR VISTA HEALTHCARE CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1861491490

OSHPD Facility No.:
206370702

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	$ 2,141,022	$ 87.79
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	$ N/A	$ 491,305	$ 20.15
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	$ N/A	$ 426,757	$ 17.50
4	Cost of Capital Related (Sch. 5, Ln. 105)	$ N/A	$ 447,991	$ 18.37
5	Property Taxes (Sch. 5, Ln. 105)	$ N/A	$ 14,376	$ 0.59
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	$ N/A	$ 16,891	$ 0.69
7	Professional Liability Insurance (Sch. 6, Ln. 105)	$ N/A	$ 108,082	$ 4.43
8	Caregiver Training (Sch. 6, Ln. 105)	$ N/A	$ 0	$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	$ N/A	$ 232,638	$ 9.54
10	Cost of Administration (Sch. 6, Ln. 105)	$ N/A	$ 700,320	$ 28.72
11	Cost of Routine Service/Audited Total Costs	$ 4,585,718	$ 4,579,382	$ 187.77
12	Total Patient Days (Adj 7)	24,381	24,388	
13	Cost Per Patient Day (Cost Divided by Days)	$ 188.09	$ 187.77	
14	Overpayments (Adj)	$ 0	$ 0	
15	Medi-Cal Days (Adj 8)	14,241	14,234	
16	Medi-Cal Managed Care Days (Adj 9)		122	
	INTERMEDIATE CARE			
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
18	Total Patient Days (Adj)		0	
19	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
20	Overpayments (Adj)	$	$ 0	
	MENTALLY DISORDERED CARE			
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
22	Total Patient Days (Adj)		0	
23	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
24	Overpayments (Adj)	$	$ 0	
	DEVELOPMENTALLY DISABLED CARE			
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
26	Total Patient Days (Adj)		0	
27	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
28	Overpayments (Adj)	$	$ 0	
	SUBACUTE CARE			
29	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	$ N/A	$ 0	$ 0.00
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	$ N/A	$ 0	$ 0.00
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	$ N/A	$ 0	$ 0.00
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	$ N/A	$ 0	$ 0.00
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	$ N/A	$ 0	$ 0.00
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	$ N/A	$ 0	$ 0.00
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	$ N/A	$ 0	$ 0.00
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	$ N/A	$ 0	$ 0.00
37	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	$ N/A	$ 0	$ 0.00
38	Cost of Administration (Subacute Care Sch.1, Ln. 34)	$ N/A	$ 0	$ 0.00
39	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	$ 0	$ 0	$ 0.00
40	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
41	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
42	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	$ 0	$ 0	

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
PALOMAR VISTA HEALTHCARE CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1861491490

OSHPD Facility No.:
206370702

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
	SUBACUTE CARE - PEDIATRIC			
43	Cost of Routine Service (Subacute Care - Pediatric, Sch. 1, Ln 3)	$ 0	$ 0	
44	Cost of Ancillary Service (Subacute Care - Pediatric, Sch. 1, Ln. 1 + Ln. 2)	$ 0	$ 0	
45	Total Cost of Subacute Care - Pediatric Service (Ln. 42 + Ln. 43)	$ 0	$ 0	
46	Total Patient Days (Subacute Care - Pediatric, Sch. 1, Ln. 5)	0	0	
47	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
48	Amount Due Provider (State) (Subacute Care - Pediatric, Sch. 1, Ln. 9)	$ 0	$ 0	
	TRANSITIONAL INPATIENT CARE			
49	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
50	Total Patient Days (Adj)		0	
51	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
52	Overpayments (Adj)	$	$ 0	
	HOSPICE INPATIENT CARE			
53	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
54	Total Patient Days (Adj)		0	
55	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
56	Overpayments (Adj)	$	$ 0	
	OTHER ROUTINE SERVICES			
57	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
58	Total Patient Days (Adj)		0	
59	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
60	Overpayments (Adj)	$	$ 0	

ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR

Provider Name:
PALOMAR VISTA HEALTHCARE CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1861491490

OSHPD Facility No.:
206370702

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs 155	Activities 160	Total	
	GENERAL SERVICES					
005	Plant Operations and Maintenance					
010	Housekeeping					
060	Laundry and Linen					
065	Dietary					
155	Social Services	$ 50,036	$ 50,036			
160	Activities	56,504		$ 56,504		
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	272,737	0	0	272,737	
081	Respiratory Therapy	0	0	0	0	
082	Occupational Therapy	195,457	0	0	195,457	
083	Speech Pathology	76,793	0	0	76,793	
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	2,034,482	50,036	56,504	2,141,022	*
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	$ 2,686,009	$ 50,036	$ 56,504	$ 2,686,009	

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name: PALOMAR VISTA HEALTHCARE CENTER
Provider NPI: 1861491490
OSHPD Facility Number: 206370702
Fiscal Period: JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Srvs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	
	GENERAL SERVICES													
005	Plant Operations and Maintenance	$ 53,633	$ 53,633											
010	Housekeeping	67,007	394	$ 67,401										
060	Laundry and Linen	55,427	1,941	2,457	$ 59,824									
065	Dietary	223,168	6,646	8,414	0	$ 238,228								
155	Social Services	N/A	345	436	0	0	$ 781							
160	Activities	N/A	1,879	2,379	0	0	0	$ 4,258						
165	Administration	N/A	1,756	2,223	0	0	0	0		$ 3,979	$ 3,979			
166	Medical Records	65,277	111	140	0	0	0	0		65,528		$ 65,528		
170	Inservice Education - Nursing	46,485	1,768	2,239	0	0	0	0	$ 50,492					
	ANCILLARY SERVICES													
075	Patient Supplies		0	0	0	0	0	0	0	0	57	941	$ 998	
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	9	146	155	
080	Physical Therapy		1,370	1,735	0	0	0	0	0	3,105	273	4,498	7,877	
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0	
082	Occupational Therapy		800	1,013	0	0	0	0	0	1,813	192	3,163	5,168	
083	Speech Pathology		164	208	0	0	0	0	0	372	73	1,198	1,642	
085	Pharmacy		0	0	0	0	0	0	0	0	160	2,639	2,799	
090	Laboratory		0	0	0	0	0	0	0	0	28	455	482	
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	21	340	360	
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		36,382	46,059	59,824	238,228	781	4,258	50,492	436,024	3,165	52,117	491,305	*
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		78	99	0	0	0	0	0	177	2	32	210	
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0	
	TOTAL	$ 510,997	$ 53,633	$ 67,401	$ 59,824	$ 238,228	$ 781	$ 4,258	$ 50,492	$ 441,490	$ 3,979	$ 65,528	$ 510,997	

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name: PALOMAR VISTA HEALTHCARE CENTER
Provider NPI: 1861491490
OSHPD Facility Number: 206370702
Fiscal Period: JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Srvs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	
	GENERAL SERVICES													
005	Plant Operations and Maintenance	$ 123,682	$ 123,682											
010	Housekeeping	23,256	908	$ 24,164										
060	Laundry and Linen	19,997	4,475	881	$ 25,353									
065	Dietary	155,578	15,327	3,017	0	$ 173,921								
155	Social Services	0	795	156	0	0	$ 951							
160	Activities	10,030	4,333	853	0	0	0	$ 15,216						
165	Administration	N/A	4,049	797	0	0	0	0		$ 4,846	$ 4,846			
166	Medical Records	7,602	255	50	0	0	0	0		7,908		$ 7,908		
170	Inservice Education - Nursing	0	4,078	803	0	0	0	0	$ 4,880					
	ANCILLARY SERVICES													
075	Patient Supplies	62,146	0	0	0	0	0	0	0	62,146	70	114	$ 62,329	
077	Specialized Support Surfaces	9,654	0	0	0	0	0	0	0	9,654	11	18	9,682	
080	Physical Therapy	4,946	3,160	622	0	0	0	0	0	8,728	333	543	9,603	
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0	
082	Occupational Therapy	2,105	1,845	363	0	0	0	0	0	4,313	234	382	4,929	
083	Speech Pathology	0	378	74	0	0	0	0	0	453	89	145	686	
085	Pharmacy	174,288	0	0	0	0	0	0	0	174,288	195	318	174,802	
090	Laboratory	30,026	0	0	0	0	0	0	0	30,026	34	55	30,114	
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0	
100	Other Ancillary Services	22,432	0	0	0	0	0	0	0	22,432	25	41	22,498	
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	95,880	83,899	16,513	25,353	173,921	951	15,216	4,880	416,613	3,854	6,289	426,757	*
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	999	180	35	0	0	0	0	0	1,214	2	4	1,220	
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0	
	TOTAL	$ 742,621	$ 123,682	$ 24,164	$ 25,353	$ 173,921	$ 951	$ 15,216	$ 4,880	$ 729,867	$ 4,846	$ 7,908	$ 742,621	

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
PALOMAR VISTA HEALTHCARE CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1861491490

OSHPD Facility Number:
206370702

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital Various	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Srvs 155	Activities 160
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	$ 472,807	97%							
	Property Tax (line 40)	15,172	3%	$ 487,979						
005	Plant Operations and Maintenance			8,004	$ 8,004					
010	Housekeeping			3,525	59	$ 3,583				
060	Laundry and Linen			17,366	290	131	$ 17,786			
065	Dietary			59,478	992	447	0	$ 60,917		
155	Social Services			3,084	51	23	0	0	$ 3,159	
160	Activities			16,815	280	126	0	0	0	$ 17,222
165	Administration			15,714	262	118	0	0	0	0
166	Medical Records			991	17	7	0	0	0	0
170	Inservice Education - Nursing			15,824	264	119	0	0	0	0
	ANCILLARY SERVICES									
075	Patient Supplies			0	0	0	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			12,263	204	92	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			7,159	119	54	0	0	0	0
083	Speech Pathology			1,469	24	11	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			325,589	5,429	2,449	17,786	60,917	3,159	17,222
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			698	12	5	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	$ 487,979	100%	$ 487,979	$ 8,004	$ 3,583	$ 17,786	$ 60,917	$ 3,159	$ 17,222

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
PALOMAR VISTA HEALTHCARE CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1861491490

OSHPD Facility Number:
206370702

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 97% Of Total	Property Tax 3% Of Total	
	GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	$ 472,807	97%								
	Property Tax (line 40)	15,172	3%								
005	Plant Operations and Maintenance										
010	Housekeeping										
060	Laundry and Linen										
065	Dietary										
155	Social Services										
160	Activities										
165	Administration				$ 16,094	$ 16,094					
166	Medical Records				1,015		$ 1,015				
170	Inservice Education - Nursing			$ 16,207							
	ANCILLARY SERVICES										
075	Patient Supplies			0	0	231	15	$ 246	$ 238	$ 8	
077	Specialized Support Surfaces			0	0	36	2	38	37	1	
080	Physical Therapy			0	12,560	1,105	70	13,734	13,307	427	
081	Respiratory Therapy			0	0	0	0	0	0	0	
082	Occupational Therapy			0	7,333	777	49	8,159	7,905	254	
083	Speech Pathology			0	1,504	294	19	1,817	1,760	56	
085	Pharmacy			0	0	648	41	689	668	21	
090	Laboratory			0	0	112	7	119	115	4	
095	Home Health Services			0	0	0	0	0	0	0	
100	Other Ancillary Services			0	0	83	5	89	86	3	
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			16,207	448,759	12,800	808	462,367	447,991	14,376	*
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	714	8	0	723	700	22	
145	Other Nonreimbursable			0	0	0	0	0	0	0	
	TOTAL	$ 487,979	100%	$ 16,207	$ 470,869	$ 16,094	$ 1,015	$ 487,979	$ 472,807	$ 15,172	

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name: PALOMAR VISTA HEALTHCARE CENTER
Provider NPI: 1861491490
OSHPD Facility Number: 206370702
Fiscal Period: JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

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. 66% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 10% of Total	Quality Assur. Fees 22% of Total	Caregiver Training 0% of Total
	GENERAL SERVICES													
045	Property Insurance	$ 3,092												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits,													
	Agency Staff and Other - Nonlabor)	877,438												
	Total Costs Allocable as Administration	880,530	66%											
167	DPH Licensing Fees	21,238	2%											
168	Professional Liability Insurance	135,894	10%											
169	Quality Assurance Fees	292,501	22%											
174	Caregiver Training	0	0%											
	Total	1,330,163	100%						$ 1,330,163					
	ANCILLARY SERVICES													
075	Patient Supplies			$ -	$ -	$ 62,146	$ -	$ 62,146	19,099	$ 12,643	$ 305	$ 1,951	$ 4,200	$ -
077	Specialized Support Surfaces			0	0	9,654	0	9,654	2,967	1,964	47	303	652	0
080	Physical Therapy			272,737	3,105	8,728	12,560	297,129	91,314	60,448	1,458	9,329	20,080	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			195,457	1,813	4,313	7,333	208,915	64,204	42,501	1,025	6,559	14,118	0
083	Speech Pathology			76,793	372	453	1,504	79,122	24,316	16,096	388	2,484	5,347	0
085	Pharmacy			0	0	174,288	0	174,288	53,563	35,457	855	5,472	11,778	0
090	Laboratory			0	0	30,026	0	30,026	9,228	6,108	147	943	2,029	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	22,432	0	22,432	6,894	4,564	110	704	1,516	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			2,141,022	436,024	416,613	448,759	3,442,418	1,057,931	700,320	16,891	108,082	232,638	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	177	1,214	714	2,105	647	428	10	66	142	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	$ 1,330,163		$ 2,686,009	$ 441,490	$ 729,867	$ 470,869	$ 4,328,236	$ 1,330,163					
	Total Administrative Costs							$ 1,330,163		$ 880,530	$ 21,238	$ 135,894	$ 292,501	$ -
	Unit Cost Multiplier							0.30732222						
	Accumulated Administration Costs (Sch 2 thru 5)				$ 69,507	$ 12,754	$ 17,110	$ 99,370						
	TOTAL FACILITY COSTS							$ 5,757,769						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name: PALOMAR VISTA HEALTHCARE CENTER
Provider NPI: 1861491490
OSHPD Facility Number: 206370702
Fiscal Period: JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

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	218									
010	Housekeeping	96	96								
060	Laundry and Linen	473	473	473							
065	Dietary	1,620	1,620	1,620							
155	Social Services	84	84	84							
160	Activities	458	458	458							
165	Administration	428	428	428							
166	Medical Records	27	27	27							
170	Inservice Education - Nursing	431	431	431							
	ANCILLARY SERVICES										
075	Patient Supplies									62,146	62,146
077	Specialized Support Surfaces									9,654	9,654
080	Physical Therapy	334	334	334						297,129	297,129
081	Respiratory Therapy									0	0
082	Occupational Therapy	195	195	195						208,915	208,915
083	Speech Pathology	40	40	40						79,122	79,122
085	Pharmacy									174,288	174,288
090	Laboratory									30,026	30,026
095	Home Health Services									0	0
100	Other Ancillary Services									22,432	22,432
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	8,868	8,868	8,868	243,810	73,143	2,130,362	2,130,362	2,130,362	3,442,418	3,442,418
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	19	19	19						2,105	2,105
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	13,291	13,073	12,977	243,810	73,143	2,130,362	2,130,362	2,130,362	4,328,236	4,328,236
	TOTAL DIRECT SALARIES COSTS - SCH. 2						$ 50,036	$ 56,504			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.023487088	0.026523192			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		$ 53,633	$ 67,401	$ 59,824	$ 238,228	$ 781	$ 4,258	$ 50,492	$ 3,979	$ 65,528
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		4.10257783	5.19386973	0.24537230	3.25702043	0.00036656	0.00199862	0.02370103	0.00091928	0.01513966
	TOTAL INDIRECT OTHER COSTS - SCH. 4		$ 123,682	$ 24,164	$ 25,353	$ 173,921	$ 951	$ 15,216	$ 4,880	$ 4,846	$ 7,908
	UNIT COST MULTIPLIER (INDIRECT OTHER)		9.46087356	1.86208244	0.10398572	2.37782411	0.00044646	0.00714241	0.00229078	0.00111968	0.00182701
	TOTAL CAPITAL COSTS - SCH. 5	$ 487,979	$ 8,004	$ 3,583	$ 17,786	$ 60,917	$ 3,159	$ 17,222	$ 16,207	$ 16,094	$ 1,015
	UNIT COST MULTIPLIER (CAPITAL COSTS)	36.71499511	0.61224424	0.27613585	0.07295187	0.83285438	0.00148270	0.00808423	0.00760765	0.00371843	0.00023457

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
PALOMAR VISTA HEALTHCARE CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1861491490

OSHPD Facility Number:
206370702

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	$ 42,619	$ 0	$ 42,619	(Sch 3)
005	.20-.39	Fringe Benefits	6200	11,042	(28)	11,014	(Sch 3)
005	.79	Agency Staff	6200	4,332	(4,332)	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	119,350	4,332	123,682	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	$ 177,343	$ (28)	$ 177,315	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	$ 53,392	$ 0	$ 53,392	(Sch 3)
010	.20-.39	Fringe Benefits	6300	13,649	(34)	13,615	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	23,256	0	23,256	(Sch 4)
010		Housekeeping - Total	6300	$ 90,297	$ (34)	$ 90,263	
015		Depreciation: Buildings and Improvements	7110 - 7120	$	$ 0	$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	145,008	0	145,008	(Sch 5)
025		Depreciation: Equipment	7140	43,497	0	43,497	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	170	0	170	(Sch 5)
035		Leases and Rentals	7200	284,132	0	284,132	(Sch 5)
040		Property Taxes	7300	15,172	0	15,172	(Sch 5)
045		Property Insurance	7400	3,092	0	3,092	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	$	$ 0	$ 0	(Sch 6)
057		**Subtotal 005 - 055**		$ 758,711	$ (62)	$ 758,649	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	$ 45,909	$ (1,415)	$ 44,494	(Sch 3)
060	.20-.39	Fringe Benefits	6400	10,961	(28)	10,933	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	18,582	1,415	19,997	(Sch 4)
060		Laundry and Linen - Total	6400	$ 75,452	$ (28)	$ 75,424	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	$ 176,070	$ 0	$ 176,070	(Sch 3)
065	.20-.39	Fringe Benefits	6500	47,210	(112)	47,098	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	155,578	0	155,578	(Sch 4)
065		Dietary - Total	6500	$ 378,858	$ (112)	$ 378,746	
070		Provision for Bad Debts	7700	$ 0	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	59,865	2,281	62,146	(Sch 4)
075		Patient Supplies - Total	8100	$ 59,865	$ 2,281	$ 62,146	
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	9,654	0	9,654	(Sch 4)
077		Specialized Support Surfaces - Total	8150	$ 9,654	$ 0	$ 9,654	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
PALOMAR VISTA HEALTHCARE CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1861491490

OSHPD Facility Number:
206370702

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	$ 219,314	$ 0	$ 219,314	(Sch 2)
080	.20-.39	Fringe Benefits	8200	54,311	(888)	53,423	(Sch 2)
080	.79	Agency Staff	8200		0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	4,188	758	4,946	(Sch 4)
080		Physical Therapy - Total	8200	$ 277,813	$ (130)	$ 277,683	
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	$ 156,600	$ 0	$ 156,600	(Sch 2)
082	.20-.39	Fringe Benefits	8250	38,952	(95)	38,857	(Sch 2)
082	.79	Agency Staff	8250		0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	2,105	0	2,105	(Sch 4)
082		Occupational Therapy - Total	8250	$ 197,657	$ (95)	$ 197,562	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	$ 63,131	$ 0	$ 63,131	(Sch 2)
083	.20-.39	Fringe Benefits	8280	13,701	(39)	13,662	(Sch 2)
083	.79	Agency Staff	8280		0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280		0	0	(Sch 4)
083		Speech Pathology - Total	8280	$ 76,832	$ (39)	$ 76,793	
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	174,288	0	174,288	(Sch 4)
085		Pharmacy - Total	8300	$ 174,288	$ 0	$ 174,288	
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	30,026	0	30,026	(Sch 4)
090		Laboratory - Total	8400	$ 30,026	$ 0	$ 30,026	
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	$	$ 0	$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800		0	0	(Sch 2)
095	.79	Agency Staff	8800		0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800		0	0	(Sch 4)
095		Home Health Services - Total	8800	$ 0	$ 0	$ 0	
100		Other Ancillary Services					
100	.01-.19	Salaries and Wages	8900	$	$ 0	$ 0	(Sch 2)
100	.20-.39	Fringe Benefits	8900		0	0	(Sch 2)
100	.79	Agency Staff	8900		0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	22,432	0	22,432	(Sch 4)
100		Other Ancillary Services - Total	8900	$ 22,432	$ 0	$ 22,432	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
PALOMAR VISTA HEALTHCARE CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1861491490

OSHPD Facility Number:
206370702

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		$ 848,567	$ 2,017	$ 850,584	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	$ 1,617,481	$ 0	$ 1,617,481	(Sch 2)
105	.20-.39	Fringe Benefits	6110	418,028	(1,027)	417,001	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	98,161	(2,281)	95,880	(Sch 4)
105		Skilled Nursing Care - Total	6110	$ 2,133,670	$ (3,308)	$ 2,130,362	
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:
PALOMAR VISTA HEALTHCARE CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1861491490

OSHPD Facility Number:
206370702

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

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
PALOMAR VISTA HEALTHCARE CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1861491490

OSHPD Facility Number:
206370702

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	999	0	999	(Sch 4)
140		Beauty and Barber - Total	8900	$ 999	$ 0	$ 999	
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**		$ 2,134,669	$ (3,308)	$ 2,131,361	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	$ 39,731	$ 0	$ 39,731	(Sch 2)
155	.20-.39	Fringe Benefits	6600	10,331	(26)	10,305	(Sch 2)
155	.49	Agency Staff	6600		0	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600		0	0	(Sch 4)
155		Social Services - Total	6600	$ 50,062	$ (26)	$ 50,036	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
PALOMAR VISTA HEALTHCARE CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1861491490

OSHPD Facility Number:
206370702

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	$ 44,295	$ 0	$ 44,295	(Sch 2)
160	.20-.39	Fringe Benefits	6700	12,237	(28)	12,209	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	10,030	0	10,030	(Sch 4)
160		Activities - Total	6700	$ 66,562	$ (28)	$ 66,534	
165		Administration					
165	.01-.19	Salaries and Wages	6900	$ 288,313	$ 0	$ 288,313	(Sch 6)
165	.20-.39	Fringe Benefits	6900	93,980	(209)	93,771	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	500,827	(5,473)	495,354	(Sch 6)
165		Administration - Total	6900	$ 883,120	$ (5,682)	$ 877,438	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	$ 51,592	$ 0	$ 51,592	(Sch 3)
166	.20-.39	Fringe Benefits	6900	13,718	(33)	13,685	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	7,602	0	7,602	(Sch 4)
166		Medical Records - Total	6900	$ 72,912	$ (33)	$ 72,879	
167		CDPH Licensing Fees	6900	$ 21,238	$ 0	$ 21,238	(Sch 6)
168		Professional Liability Insurance	6900	$ 144,147	$ (8,253)	$ 135,894	(Sch 6)
169		Quality Assurance Fees	6900	$ 292,501	$ 0	$ 292,501	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	$ 38,293	$ 0	$ 38,293	(Sch 3)
170	.20-.39	Fringe Benefits	6800	8,217	(25)	8,192	(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	$ 46,510	$ (25)	$ 46,485	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	$	$ 0	$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900		0	0	(Sch 6)
174	.49	Agency Staff	6900		0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900		0	0	(Sch 6)
174		Caregiver Training - Total	6900	$ 0	$ 0	$ 0	
		Subtotal 155 - 174		$ 1,577,052	$ (14,047)	$ 1,563,005	
200		**Total**		**$ 5,773,309**	**$ (15,540)**	**$ 5,757,769**	

Provider Name: PALOMAR VISTA HEALTHCARE CENTER

Provider NPI: 1861491490

OSHPD Facility Number: 206370702

Fiscal Period: JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Line No.	Sub No.		TOTAL ADJ (Page 1)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ	AUDIT ADJ
005	1	Plant Operations and Maintenance - Salaries and Wages	0								
005	2	Plant Operations and Maintenance - Fringe Benefits	(28)				(28)				
005	3	Plant Operations and Maintenance - Agency Staff	(4,332)		(4,332)						
005	4	Plant Operations and Maintenance - Other - Nonlabor	4,332		4,332						
010	1	Housekeeping - Salaries and Wages	0								
010	2	Housekeeping - Fringe Benefits	(34)				(34)				
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	0								
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	(1,415)		(1,415)						
060	2	Laundry and Linen - Fringe Benefits	(28)				(28)				
060	3	Laundry and Linen - Agency Staff	0								
060	4	Laundry and Linen - Other - Nonlabor	1,415		1,415						
065	1	Dietary - Salaries and Wages	0								
065	2	Dietary - Fringe Benefits	(112)				(112)				
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	2,281	2,281							
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	(888)		(758)		(130)				
080	3	Physical Therapy - Agency Staff	0								
080	4	Physical Therapy - Other - Nonlabor	758		758						
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	(95)				(95)				
082	3	Occupational Therapy - Agency Staff	0								
082	4	Occupational Therapy - Other - Nonlabor	0								
083	1	Speech Pathology - Salaries and Wages	0								
083	2	Speech Pathology - Fringe Benefits	(39)				(39)				
083	3	Speech Pathology - Agency Staff	0								

Provider Name: PALOMAR VISTA HEALTHCARE CENTER

Provider NPI: 1861491490

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Fiscal Period: JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Line No.	Sub No.		TOTAL ADJ (Page 1)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ	AUDIT ADJ
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	0								
105	2	Skilled Nursing Care - Fringe Benefits	(1,027)				(1,027)				
105	3	Skilled Nursing Care - Agency Staff	0								
105	4	Skilled Nursing Care - Other - Nonlabor	(2,281)	(2,281)							
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	0								
125	2	Subacute Care - Fringe Benefits	0								
125	3	Subacute Care - Agency Staff	0								
125	4	Subacute Care - Other - Nonlabor	0								
126	1	Subacute Care - Pediatric - Salaries and Wages	0								
126	2	Subacute Care - Pediatric - Fringe Benefits	0								
126	3	Subacute Care - Pediatric - Agency Staff	0								
126	4	Subacute Care - Pediatric - Other - Nonlabor	0								

Provider Name: PALOMAR VISTA HEALTHCARE CENTER

Provider NPI: 1861491490

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Fiscal Period: JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Line No.	Sub No.		TOTAL ADJ (Page 1)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ	AUDIT ADJ
128	1	Transitional Inpatient Care - Salaries and Wages	0								
128	2	Transitional Inpatient Care - Fringe Benefits	0								
128	3	Transitional Inpatient Care - Agency Staff	0								
128	4	Transitional Inpatient Care - Other - Nonlabor	0								
130	1	Hospice Inpatient Care - Salaries and Wages	0								
130	2	Hospice Inpatient Care - Fringe Benefits	0								
130	3	Hospice Inpatient Care - Agency Staff	0								
130	4	Hospice Inpatient Care - Other - Nonlabor	0								
135	1	Other Routine Services - Salaries and Wages	0								
135	2	Other Routine Services - Fringe Benefits	0								
135	3	Other Routine Services - Agency Staff	0								
135	4	Other Routine Services - Other - Nonlabor	0								
139	1	Residential Care - Salaries and Wages	0								
139	2	Residential Care - Fringe Benefits	0								
139	3	Residential Care - Agency Staff	0								
139	4	Residential Care - Other - Nonlabor	0								
140	1	Beauty and Barber - Salaries and Wages	0								
140	2	Beauty and Barber - Fringe Benefits	0								
140	3	Beauty and Barber - Agency Staff	0								
140	4	Beauty and Barber - Other - Nonlabor	0								
145	1	Other Nonreimbursable - Salaries and Wages	0								
145	2	Other Nonreimbursable - Fringe Benefits	0								
145	3	Other Nonreimbursable - Agency Staff	0								
145	4	Other Nonreimbursable - Other - Nonlabor	0								
155	1	Social Services - Salaries and Wages	0								
155	2	Social Services - Fringe Benefits	(26)				(26)				
155	3	Social Services - Agency Staff	0								
155	4	Social Services - Other - Nonlabor	0								
160	1	Activities - Salaries and Wages	0								
160	2	Activities - Fringe Benefits	(28)				(28)				
160	3	Activities - Agency Staff	0								
160	4	Activities - Other - Nonlabor	0								
165	1	Administration - Salaries and Wages	0								
165	2	Administration - Fringe Benefits	(209)				(209)				
165	3	Administration - Agency Staff	0								
165	4	Administration - Other - Nonlabor	(5,473)			(10,167)		4,694			
166	1	Medical Records - Salaries and Wages	0								
166	2	Medical Records - Fringe Benefits	(33)				(33)				
166	3	Medical Records - Agency Staff	0								
166	4	Medical Records - Other - Nonlabor	0								
167	4	CDPH Licensing Fees	0								
168	4	Professional Liability Insurance	(8,253)						(8,253)		
169	4	Quality Assurance Fees	0								
170	1	Inservice Education - Nursing - Salaries and Wages	0								
170	2	Inservice Education - Nursing - Fringe Benefits	(25)				(25)				
170	3	Inservice Education - Nursing - Agency Staff	0								
170	4	Inservice Education - Nursing - Other - Nonlabor	0								
174	1	Caregiver Training - Salaries and Wages	0								
174	2	Caregiver Training - Fringe Benefits	0								

Provider Name: PALOMAR VISTA HEALTHCARE CENTER

Provider NPI: 1861491490

OSHPD Facility Number: 206370702

Fiscal Period: JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Line No.	Sub No.		TOTAL ADJ (Page 1)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ	AUDIT ADJ
174	3	Caregiver Training - Agency Staff	0								
174	4	Caregiver Training - Other - Nonlabor	0								
200		Total	($15,540)	0	0	(10,167)	(1,814)	4,694	(8,253)	0	0
			(To Sch 8)								

Provider Name	Fiscal Period	Provider NPI	Adjustments
PALOMAR VISTA HEALTHCARE CENTER	JANUARY 1, 2010 THROUGH DECEMBER 31, 2010	1861491490	9

Report References										
	Cost Report			Audit Report						
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
							RECLASSIFICATIONS OF REPORTED COSTS			
1	10.5	075	4	8A-1	075	4	Patient Supplies - Other - Nonlabor	$59,865	$2,281	$62,146
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabo	98,161	(2,281)	95,880
							To reclassify therapeutic, wound care, respiratory therapy supplies ar			
							oxygen expense for proper cost determinatio			
							42 CFR 413.20 and 413.24			
							CMS Pub. 15-1, Sections 2300 and 2304			
							CCR, Title 22, Section 51511			
2	10.5	005	3	8A-1	005	3	Plant Operations and Maintenance - Agency Staff	$4,332	($4,332)	$0
	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor	119,350	4,332	123,682
	10.5	060	1	8A-1	060	1	Laundry and Linen - Salaries and Wages	45,909	(1,415)	44,494
	10.5	060	4	8A-1	060	4	Laundry and Linen - Other - Nonlabor	18,582	1,415	19,997
	10.5	080	2	8A-1	080	2	Physical Therapy - Fringe Benefits	54,311	(758)	53,553 *
	10.5	080	4	8A-1	080	4	Physical Therapy - Other - Nonlabor	4,188	758	4,946
							To reclassify the provider's adjustments to the correct sub cost centers			
							for proper cost determination.			
							42 CFR 413.20 and 413.24			
							CMS Pub. 15-1, Sections 2300 and 2304			

*Balance carried forward from prior/to subsequent adjustments

Provider Name	Fiscal Period	Provider NPI	Adjustments
PALOMAR VISTA HEALTHCARE CENTER	JANUARY 1, 2010 THROUGH DECEMBER 31, 2010	1861491490	9

Report References										
	Cost Report			Audit Report						
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments		As Reported	Increase (Decrease)	As Adjusted
							ADJUSTMENTS TO REPORTED COSTS				
3	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor		$500,827	($10,167)	$490,660 *
							To adjust reported home office costs to agree with The Ensign Group, Inc. Home Office Audit Report for fiscal period ended December 31, 2010. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304				
4	10.5	005	2	8A-1	005	2	Plant Operations and Maintenance - Fringe Benefits		$11,042	($28)	$11,014
	10.5	010	2	8A-1	010	2	Housekeeping - Fringe Benefits		13,649	(34)	13,615
	10.5	060	2	8A-1	060	2	Laundry and Linen - Fringe Benefits		10,961	(28)	10,933
	10.5	065	2	8A-1	065	2	Dietary - Fringe Benefits		47,210	(112)	47,098
	10.5	080	2	8A-1	080	2	Physical Therapy - Fringe Benefits	*	53,553	(130)	53,423
	10.5	082	2	8A-1	082	2	Occupational Therapy - Fringe Benefits		38,952	(95)	38,857
	10.5	083	2	8A-1	083	2	Speech Pathology - Fringe Benefits		13,701	(39)	13,662
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits		418,028	(1,027)	417,001
	10.5	155	2	8A-1	155	2	Social Services - Fringe Benefits		10,331	(26)	10,305
	10.5	160	2	8A-1	160	2	Activities - Fringe Benefits		12,237	(28)	12,209
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits		93,980	(209)	93,771
	10.5	166	2	8A-1	166	2	Medical Records - Fringe Benefits		13,718	(33)	13,685
	10.5	170	2	8A-1	170	2	Inservice Education - Nursing - Fringe Benefits		8,217	(25)	8,192
							To adjust workers' compensation expense to the amount allowable based on audited actuary amounts. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304				

*Balance carried forward from prior/to subsequent adjustments

Provider Name	Fiscal Period	Provider NPI	Adjustments
PALOMAR VISTA HEALTHCARE CENTER	JANUARY 1, 2010 THROUGH DECEMBER 31, 2010	1861491490	9

Report References										
	Cost Report			Audit Report						
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
							ADJUSTMENTS TO REPORTED COSTS			
5	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor *	$490,660	$4,694	$495,354
							To adjust general liability insurance expense to agree with the premiums and claims paid. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2162.4, 2162.5, 2162.7, 2300 and 2304			
6	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance	$144,147	($8,253)	$135,894
							To adjust professional liability insurance expense to agree with the premiums and claims paid. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2162.4, 2162.5, 2162.7, 2300 and 2304			

*Balance carried forward from prior/to subsequent adjustments

Provider Name	Fiscal Period	Provider NPI	Adjustments
PALOMAR VISTA HEALTHCARE CENTER	JANUARY 1, 2010 THROUGH DECEMBER 31, 2010	1861491490	9

Report References										
	Cost Report			Audit Report						
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
							ADJUSTMENTS TO REPORTED PATIENT DAYS			
7	4.1	5	6	1	12	N/A	Total Patient Days To adjust total patient days to agree with provider's detail census report. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	24,381	7	24,388
8	4.1	5	2	1	15	N/A	Medi-Cal Days To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: January 1, 2010 through December 31, 2010 Payment Period: January 1, 2010 through April 17, 2012 Report Date: April 18, 2012 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408 CCR, Title 22, Section 51541	14,241	(7)	14,234
9	Not Reported			1	16	N/A	Medi-Cal Managed Care Days To include Medi-Cal Managed Care days to agree with the provider's detail census report. 42 CFR 413.20 and 413.50 CMS Pub. 15-1, Sections 2205 and 2304	0	122	122