APPEAL RECOMPUTATION
OF THE
AUDIT REPORT

VISTA DEL SOL CARE CENTER
LOS ANGELES, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1447443023

FISCAL PERIOD ENDED
DECEMBER 31, 2010

Audits Section – Richmond
Financial Audits Branch
Audits and Investigations
Department of Health Care Services

Section Chief: Louise Wong
Audit Supervisor: Jesse Duran
Auditor: Jimmy Le

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

TOBY DOUGLAS
DIRECTOR

EDMUND G. BROWN JR.
GOVERNOR

July 18, 2012

Michelle Lewis
Accounting Supervisor
Foresight Management Services, LLC
56343 Via Serbelloni
Macomb, MI 48042

In the Matter of:

VISTA DEL SOL CARE CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1447443023
FISCAL PERIOD ENDED DECEMBER 31, 2010
CASE NUMBER NF12-1210-1051B-CM

Pursuant to the Office of Administrative Hearings and Appeals' Report of Findings dated on June 27, 2012, from the informal hearing, the following revisions are made to the Medi-Cal audit report dated March 27, 2012.

SUMMARY OF REVISIONS

	COST	COST PER DAY
Audited Cost and Cost Per Day	$ 2,329,028	$ 177.41
Revision	31,972	2.43
Revised Cost and Cost Per Day	$ 2,361,000	$ 179.84

Enclosed are the revised schedules detailing the results of the recomputation.

If you have any questions in regarding this report, you may call the Audits Section-Richmond at (510) 620-3100.

850 Marina Bay Parkway, Building P, 2nd Floor, MS 2104, Richmond, CA 94804-6403
Telephone: (510) 620-3100 FAX: (510) 620-3111
Internet Address: www.dhcs.ca.gov

Original Signed by

Louise Wong, Chief
Audits Section—Richmond
Financial Audits Branch

Certified

cc: Evie Correa, Chief
Audit Review and Analysis Section
Department of Health Care Services
1500 Capitol Avenue, Suite 72.620
MS 2109
P.O. Box 997413
Sacramento, CA 95899-7413

Long Term Care System Development Unit
Department of Health Care Services
1501 Capitol Avenue, Suite 71.4012
MS 4612
P.O. Box 997417
Sacramento, CA 95899-7417

John Melton, Chief
Administrative Appeals
Department of Health Care Services
1029 J Street, Suite 200
MS 0017
Sacramento, CA 95814

STATE OF CALIFORNIA | SCHEDULE 1

SUMMARY OF REVISED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
VISTA DEL SOL CARE CENTER

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

Provider NPI:
1447443023

OSHPD Facility No.:
206190227

Line No.	PROGRAM DESCRIPTION	AS AUDITED	AS REVISED	REVISED COST PER PATIENT DAY
	SKILLED NURSING CARE			
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	$ 1,192,770	$ 1,192,770	$ 90.86
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	$ 343,438	$ 343,438	$ 26.16
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	$ 201,534	$ 201,534	$ 15.35
4	Cost of Capital Related (Sch. 5, Ln. 105)	$ 215,051	$ 215,051	$ 16.38
5	Property Taxes (Sch. 5, Ln. 105)	$ 29,400	$ 29,400	$ 2.24
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	$ 8,488	$ 8,488	$ 0.65
7	Professional Liability Insurance (Sch. 6, Ln. 105)	$ 16,666	$ 16,666	$ 1.27
8	Caregiver Training (Sch. 6, Ln. 105)	$ 0	$ 0	$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	$ 45,535	$ 45,535	$ 3.47
10	Cost of Administration (Sch. 6, Ln. 105)	$ 276,147	$ 308,119	$ 23.47
11	Cost of Routine Service/Audited Total Costs	$ 2,329,028	$ 2,361,000	$ 179.84
12	Total Patient Days (Rev)	13,128	13,128	
13	Cost Per Patient Day (Cost Divided by Days)	$ 177.41	$ 179.84	
14	Overpayments (Rev)	$ 0	$ 0	
15	Medi-Cal Days (Rev)	1,732	1,732	
16	Medi-Cal Managed Care Days (Rev)	0	0	
	INTERMEDIATE CARE			
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
18	Total Patient Days (Rev)		0	
19	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
20	Overpayments (Rev)	$	$ 0	
	MENTALLY DISORDERED CARE			
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
22	Total Patient Days (Rev)		0	
23	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
24	Overpayments (Rev)	$	$ 0	
	DEVELOPMENTALLY DISABLED CARE			
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
26	Total Patient Days (Rev)		0	
27	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
28	Overpayments (Rev)	$	$ 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 REVISED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
VISTA DEL SOL CARE CENTER

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

Provider NPI:
1447443023

OSHPD Facility No.:
206190227

Line No.	PROGRAM DESCRIPTION	AS AUDITED	AS REVISED	REVISED 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 (Rev)		0	
51	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
52	Overpayments (Rev)	$	$ 0	
	HOSPICE INPATIENT CARE			
53	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
54	Total Patient Days (Rev)		0	
55	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
56	Overpayments (Rev)	$	$ 0	
	OTHER ROUTINE SERVICES			
57	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
58	Total Patient Days (Rev)		0	
59	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
60	Overpayments (Rev)	$	$ 0	

ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR

Provider Name:
VISTA DEL SOL CARE CENTER

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

Provider NPI:
1447443023

OSHPD Facility No.:
206190227

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	$ 63,624	$ 63,624			
160	Activities	82,345		$ 82,345		
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	0	0	0	0	
081	Respiratory Therapy	0	0	0	0	
082	Occupational Therapy	0	0	0	0	
083	Speech Pathology	0	0	0	0	
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	1,078,194	49,940	64,635	1,192,770	*
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	306,250	13,684	17,710	337,643	
140	Beauty and Barber	0	0	0	0	
145	Other Nonreimbursable	0	0	0	0	
	TOTAL	$ 1,530,413	$ 63,624	$ 82,345	$ 1,530,413	

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name: VISTA DEL SOL CARE CENTER
Provider NPI: 1447443023
OSHPD Facility Number: 206190227
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	$ 77,982	$ 77,982											
010	Housekeeping	146,409	591	$ 147,000										
060	Laundry and Linen	27,846	1,379	2,619	$ 31,844									
065	Dietary	258,116	4,924	9,353	0	$ 272,393								
155	Social Services	N/A	1,182	2,245	0	0	$ 3,427							
160	Activities	N/A	0	0	0	0	0	$ -						
165	Administration	N/A	5,318	10,101	0	0	0	0		$ 15,419	$ 15,419			
166	Medical Records	51,757	335	636	0	0	0	0		52,728		$ 52,728		
170	Inservice Education - Nursing	45,294	0	0	0	0	0	0	$ 45,294					
	ANCILLARY SERVICES													
075	Patient Supplies		0	0	0	0	0	0	0	0	52	178	$ 230	
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0	
080	Physical Therapy		2,289	4,347	0	0	0	0	0	6,636	607	2,075	9,318	
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	202	692	894	
083	Speech Pathology		0	0	0	0	0	0	0	0	25	85	110	
085	Pharmacy		0	0	0	0	0	0	0	0	159	543	702	
090	Laboratory		0	0	0	0	0	0	0	0	40	138	178	
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	22	75	97	
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		25,330	48,112	19,890	170,141	2,690	0	35,553	301,715	9,441	32,283	343,438	*
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		36,635	69,587	11,954	102,252	737	0	9,741	230,906	4,872	16,659	252,437	
140	Beauty and Barber		0	0	0	0	0	0	0	0	0	0	0	
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0	
	TOTAL	$ 607,404	$ 77,982	$ 147,000	$ 31,844	$ 272,393	$ 3,427	$ -	$ 45,294	$ 539,257	$ 15,419	$ 52,728	$ 607,404	

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name: VISTA DEL SOL CARE CENTER
Provider NPI: 1447443023
OSHPD Facility Number: 206190227
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	$ 131,847	$ 131,847											
010	Housekeeping	10,589	999	$ 11,588										
060	Laundry and Linen	57,197	2,331	206	$ 59,735									
065	Dietary	97,360	8,325	737	0	$ 106,423								
155	Social Services	0	1,998	177	0	0	$ 2,175							
160	Activities	3,516	0	0	0	0	0	$ 3,516						
165	Administration	N/A	8,991	796	0	0	0	0		$ 9,788	$ 9,788			
166	Medical Records	1,275	566	50	0	0	0	0		1,891		$ 1,891		
170	Inservice Education - Nursing	0	0	0	0	0	0	0	$ -					
	ANCILLARY SERVICES													
075	Patient Supplies	10,499	0	0	0	0	0	0	0	10,499	33	6	$ 10,538	
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0	
080	Physical Therapy	95,194	3,870	343	0	0	0	0	0	99,406	385	74	99,866	
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0	
082	Occupational Therapy	40,884	0	0	0	0	0	0	0	40,884	128	25	41,037	
083	Speech Pathology	5,037	0	0	0	0	0	0	0	5,037	16	3	5,056	
085	Pharmacy	32,092	0	0	0	0	0	0	0	32,092	101	19	32,212	
090	Laboratory	8,152	0	0	0	0	0	0	0	8,152	26	5	8,183	
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0	
100	Other Ancillary Services	4,447	0	0	0	0	0	0	0	4,447	14	3	4,464	
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	39,514	42,826	3,793	37,311	66,473	1,707	2,760	0	194,384	5,993	1,158	201,534	*
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	61,941	5,486	22,423	39,949	468	756	0	131,023	3,092	598	134,713	
140	Beauty and Barber	0	0	0	0	0	0	0	0	0	0	0	0	
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0	
	TOTAL	$ 537,603	$ 131,847	$ 11,588	$ 59,735	$ 106,423	$ 2,175	$ 3,516	$ -	$ 525,924	$ 9,788	$ 1,891	$ 537,603	

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
VISTA DEL SOL CARE CENTER

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

Provider NPI:
1447443023

OSHPD Facility Number:
206190227

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)	$ 494,518	88%							
	Property Tax (line 40)	67,606	12%	$ 562,124						
005	Plant Operations and Maintenance			2,403	$ 2,403					
010	Housekeeping			4,241	18	$ 4,259				
060	Laundry and Linen			9,896	42	76	$ 10,014			
065	Dietary			35,343	152	271	0	$ 35,766		
155	Social Services			8,482	36	65	0	0	$ 8,584	
160	Activities			0	0	0	0	0	0	$ -
165	Administration			38,170	164	293	0	0	0	0
166	Medical Records			2,403	10	18	0	0	0	0
170	Inservice Education - Nursing			0	0	0	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			16,427	71	126	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			181,805	781	1,394	6,255	22,340	6,738	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			262,952	1,129	2,016	3,759	13,426	1,846	0
140	Beauty and Barber			0	0	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	$ 562,124	100%	$ 562,124	$ 2,403	$ 4,259	$ 10,014	$ 35,766	$ 8,584	$ -

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
VISTA DEL SOL CARE CENTER

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

Provider NPI:
1447443023

OSHPD Facility Number:
206190227

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 88% Of Total	Property Tax 12% Of Total	
	GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	$ 494,518	88%								
	Property Tax (line 40)	67,606	12%								
005	Plant Operations and Maintenance										
010	Housekeeping										
060	Laundry and Linen										
065	Dietary										
155	Social Services										
160	Activities										
165	Administration				$ 38,627	$ 38,627					
166	Medical Records				2,432		$ 2,432				
170	Inservice Education - Nursing			$ -							
	ANCILLARY SERVICES										
075	Patient Supplies			0	0	130	8	$ 138	$ 122	$ 17	
077	Specialized Support Surfaces			0	0	0	0	0	0	0	
080	Physical Therapy			0	16,624	1,520	96	18,240	16,046	2,194	
081	Respiratory Therapy			0	0	0	0	0	0	0	
082	Occupational Therapy			0	0	507	32	539	474	65	
083	Speech Pathology			0	0	62	4	66	58	8	
085	Pharmacy			0	0	398	25	423	372	51	
090	Laboratory			0	0	101	6	107	94	13	
095	Home Health Services			0	0	0	0	0	0	0	
100	Other Ancillary Services			0	0	55	3	59	52	7	
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	219,312	23,649	1,489	244,451	215,051	29,400	*
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	285,129	12,204	768	298,101	262,249	35,852	
140	Beauty and Barber			0	0	0	0	0	0	0	
145	Other Nonreimbursable			0	0	0	0	0	0	0	
	TOTAL	$ 562,124	100%	$ -	$ 521,065	$ 38,627	$ 2,432	$ 562,124	$ 494,518	$ 67,606	

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name: VISTA DEL SOL CARE CENTER
Provider NPI: 1447443023
OSHPD Facility Number: 206190227
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. 81% of Total	CDPH Licensing Fees 2% of Total	Professional Liability Ins. 4% of Total	Quality Assur. Fees 12% of Total	Caregiver Training 0% of Total
	GENERAL SERVICES													
045	Property Insurance	$ 31,239												
055	Interest - Other	29,668												
165	Administration (Salaries & Wages, Fringe Benefits,													
	Agency Staff and Other - Nonlabor)	442,348												
	Total Costs Allocable as Administration	503,255	81%											
167	CDPH Licensing Fees	13,863	2%											
168	Professional Liability Insurance	27,221	4%											
169	Quality Assurance Fees	74,373	12%											
174	Caregiver Training	0	0%											
	Total	618,712	100%						$ 618,712					
	ANCILLARY SERVICES													
075	Patient Supplies			$ -	$ -	$ 10,499	$ -	$ 10,499	2,084	$ 1,695	$ 47	$ 92	$ 251	$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			0	6,636	99,406	16,624	122,666	24,351	19,807	546	1,071	2,927	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	0	40,884	0	40,884	8,116	6,602	182	357	976	0
083	Speech Pathology			0	0	5,037	0	5,037	1,000	813	22	44	120	0
085	Pharmacy			0	0	32,092	0	32,092	6,371	5,182	143	280	766	0
090	Laboratory			0	0	8,152	0	8,152	1,618	1,316	36	71	195	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	4,447	0	4,447	883	718	20	39	106	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			1,192,770	301,715	194,384	219,312	1,908,180	378,808	308,119	8,488	16,666	45,535	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			337,643	230,906	131,023	285,129	984,701	195,481	159,002	4,380	8,600	23,498	0
140	Beauty and Barber			0	0	0	0	0	0	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	$ 618,712		$ 1,530,413	$ 539,257	$ 525,924	$ 521,065	$ 3,116,659	$ 618,712					
	Total Administrative Costs							$ 618,712		$ 503,255	$ 13,863	$ 27,221	$ 74,373	$ -
	Unit Cost Multiplier							0.19851772						
	Accumulated Administration Costs (Sch 2 thru 5)				$ 68,147	$ 11,679	$ 41,059	$ 120,885						
	TOTAL FACILITY COSTS							$ 3,856,256						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name: VISTA DEL SOL CARE CENTER
Provider NPI: 1447443023
OSHPD Facility Number: 206190227
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)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	85									
010	Housekeeping	150	150								
060	Laundry and Linen	350	350	350							
065	Dietary	1,250	1,250	1,250							
155	Social Services	300	300	300							
160	Activities										
165	Administration	1,350	1,350	1,350							
166	Medical Records	85	85	85							
170	Inservice Education - Nursing										
	ANCILLARY SERVICES										
075	Patient Supplies									10,499	10,499
077	Specialized Support Surfaces									0	0
080	Physical Therapy	581	581	581						122,666	122,666
081	Respiratory Therapy									0	0
082	Occupational Therapy									40,884	40,884
083	Speech Pathology									5,037	5,037
085	Pharmacy									32,092	32,092
090	Laboratory									8,152	8,152
095	Home Health Services									0	0
100	Other Ancillary Services									4,447	4,447
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	6,430	6,430	6,430	129,920	38,976	1,117,708	1,117,708	1,117,708	1,908,180	1,908,180
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	9,300	9,300	9,300	78,080	23,424	306,250	306,250	306,250	984,701	984,701
140	Beauty and Barber									0	0
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	19,881	19,796	19,646	208,000	62,400	1,423,958	1,423,958	1,423,958	3,116,659	3,116,659
	TOTAL DIRECT SALARIES COSTS - SCH. 2						$ 63,624	$ 82,345			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.044681093	0.057828251			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		$ 77,982	$ 147,000	$ 31,844	$ 272,393	$ 3,427	$ -	$ 45,294	$ 15,419	$ 52,728
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		3.93928066	7.48243368	0.15309423	4.36527473	0.00240633	0.00000000	0.03180852	0.00494739	0.01691807
	TOTAL INDIRECT OTHER COSTS - SCH. 4		$ 131,847	$ 11,588	$ 59,735	$ 106,423	$ 2,175	$ 3,516	$ -	$ 9,788	$ 1,891
	UNIT COST MULTIPLIER (INDIRECT OTHER)		6.66028491	0.58984235	0.28718531	1.70549133	0.00152746	0.00246917	0.00000000	0.00314044	0.00060682
	TOTAL CAPITAL COSTS - SCH. 5	$ 562,124	$ 2,403	$ 4,259	$ 10,014	$ 35,766	$ 8,584	$ -	$ -	$ 38,627	$ 2,432
	UNIT COST MULTIPLIER (CAPITAL COSTS)	28.27443288	0.12140467	0.21680625	0.04814628	0.57316995	0.00602812	0.00000000	0.00000000	0.01239374	0.00078035

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
VISTA DEL SOL CARE CENTER

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

Provider NPI:
1447443023

OSHPD Facility Number:
206190227

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS AUDITED	AUDIT REVISIONS 8A-1	AS REVISED	
005		Plant Operations and Maintenance					
005	.01-.19	Salaries and Wages	6200	$ 58,652	$ 0	$ 58,652	(Sch 3)
005	.20-.39	Fringe Benefits	6200	19,330	0	19,330	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	131,847	0	131,847	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	$ 209,829	$ 0	$ 209,829	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	$ 108,268	$ 0	$ 108,268	(Sch 3)
010	.20-.39	Fringe Benefits	6300	38,141	0	38,141	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	10,589	0	10,589	(Sch 4)
010		Housekeeping - Total	6300	$ 156,998	$ 0	$ 156,998	
015		Depreciation: Buildings and Improvements	7110 - 7120	$ 0	$ 0	$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	50,297	0	50,297	(Sch 5)
025		Depreciation: Equipment	7140	12,700	0	12,700	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	2,265	0	2,265	(Sch 5)
035		Leases and Rentals	7200	429,256	0	429,256	(Sch 5)
040		Property Taxes	7300	67,606	0	67,606	(Sch 5)
045		Property Insurance	7400	31,239	0	31,239	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500	0	0	0	(Sch 5)
055		Interest - Other	7600	$ 29,668	$ 0	$ 29,668	(Sch 6)
057		**Subtotal 005 - 055**		$ 989,858	$ 0	$ 989,858	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	$ 21,006	$ 0	$ 21,006	(Sch 3)
060	.20-.39	Fringe Benefits	6400	6,840	0	6,840	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	57,197	0	57,197	(Sch 4)
060		Laundry and Linen - Total	6400	$ 85,043	$ 0	$ 85,043	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	$ 193,544	$ 0	$ 193,544	(Sch 3)
065	.20-.39	Fringe Benefits	6500	64,572	0	64,572	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	97,360	0	97,360	(Sch 4)
065		Dietary - Total	6500	$ 355,476	$ 0	$ 355,476	
070		Provision for Bad Debts	7700	$ 0	0	$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	$ 0	$ 0	$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100	0	0	0	(Sch 2)
075	.79	Agency Staff	8100	0	0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	10,499	0	10,499	(Sch 4)
075		Patient Supplies - Total	8100	$ 10,499	$ 0	$ 10,499	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	$ 0	$ 0	$ 0	N/A
077	.20-.39	Fringe Benefits	8150	0	0	0	N/A
077	.79	Agency Staff	8150	0	0	0	N/A
077	.40-.99	Other - Nonlabor	8150	0	0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	$ 0	$ 0	$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
VISTA DEL SOL CARE CENTER

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

Provider NPI:
1447443023

OSHPD Facility Number:
206190227

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS AUDITED	AUDIT REVISIONS 8A-1	AS REVISED	
080		Physical Therapy					
080	.01-.19	Salaries and Wages	8200	$ 0	$ 0	$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200	0	0	0	(Sch 2)
080	.79	Agency Staff	8200	0	0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	95,194	0	95,194	(Sch 4)
080		Physical Therapy - Total	8200	$ 95,194	$ 0	$ 95,194	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	$ 0	$ 0	$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220	0	0	0	(Sch 2)
081	.79	Agency Staff	8220	0	0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220	0	0	0	(Sch 4)
081		Respiratory Therapy - Total	8220	$ 0	$ 0	$ 0	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	$ 0	$ 0	$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250	0	0	0	(Sch 2)
082	.79	Agency Staff	8250	0	0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	40,884	0	40,884	(Sch 4)
082		Occupational Therapy - Total	8250	$ 40,884	$ 0	$ 40,884	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	$ 0	$ 0	$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280	0	0	0	(Sch 2)
083	.79	Agency Staff	8280	0	0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	5,037	0	5,037	(Sch 4)
083		Speech Pathology - Total	8280	$ 5,037	$ 0	$ 5,037	
085		Pharmacy					
085	.01-.19	Salaries and Wages	8300	$ 0	$ 0	$ 0	(Sch 2)
085	.20-.39	Fringe Benefits	8300	0	0	0	(Sch 2)
085	.79	Agency Staff	8300	0	0	0	(Sch 2)
085	.40-.99	Other - Nonlabor	8300	32,092	0	32,092	(Sch 4)
085		Pharmacy - Total	8300	$ 32,092	$ 0	$ 32,092	
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	$ 0	$ 0	$ 0	(Sch 2)
090	.20-.39	Fringe Benefits	8400	0	0	0	(Sch 2)
090	.79	Agency Staff	8400	0	0	0	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	8,152	0	8,152	(Sch 4)
090		Laboratory - Total	8400	$ 8,152	$ 0	$ 8,152	
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	$ 0	$ 0	$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800	0	0	0	(Sch 2)
095	.79	Agency Staff	8800	0	0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800	0	0	0	(Sch 4)
095		Home Health Services - Total	8800	$ 0	$ 0	$ 0	
100		Other Ancillary Services					
100	.01-.19	Salaries and Wages	8900	$ 0	$ 0	$ 0	(Sch 2)
100	.20-.39	Fringe Benefits	8900	0	0	0	(Sch 2)
100	.79	Agency Staff	8900	0	0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	4,447	0	4,447	(Sch 4)
100		Other Ancillary Services - Total	8900	$ 4,447	$ 0	$ 4,447	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
VISTA DEL SOL CARE CENTER

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

Provider NPI:
1447443023

OSHPD Facility Number:
206190227

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS AUDITED	AUDIT REVISIONS 8A-1	AS REVISED	
101		Subacute Care Ancillary Services					
101	.01-.19	Salaries and Wages	8100-8900	$ 0	$ 0	$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
101	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900	0	0	0	(Sch 4)
101		Subacute Care Ancillary Services - Total	8100-8900	$ 0	$ 0	$ 0	
102		Subacute Care - Pediatric Ancillary Services					
102	.01-.19	Salaries and Wages	8100-8900	$ 0	$ 0	$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
102	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900	0	0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	$ 0	$ 0	$ 0	
104		**Subtotal 075 - 102**		$ 196,305	$ 0	$ 196,305	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	$ 804,397	$ 0	$ 804,397	(Sch 2)
105	.20-.39	Fringe Benefits	6110	273,797	0	273,797	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	39,514	0	39,514	(Sch 4)
105		Skilled Nursing Care - Total	6110	$ 1,117,708	$ 0	$ 1,117,708	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	$ 0	$ 0	$ 0	
110	.20-.39	Fringe Benefits	6120	0	0	0	
110	.49	Agency Staff	6120	0	0	0	
110	.40-.99	Other - Nonlabor	6120	0	0	0	
110		Intermediate Care - Total	6120	$ 0	$ 0	$ 0	(Sch 2)
115		Mentally Disordered Care					
115	.01-.19	Salaries and Wages	6130	$ 0	$ 0	$ 0	
115	.20-.39	Fringe Benefits	6130	0	0	0	
115	.49	Agency Staff	6130	0	0	0	
115	.40-.99	Other - Nonlabor	6130	0	0	0	
115		Mentally Disordered Care - Total	6130	$ 0	$ 0	$ 0	(Sch 2)
120		Developmentally Disabled Care					
120	.01-.19	Salaries and Wages	6140	$ 0	$ 0	$ 0	
120	.20-.39	Fringe Benefits	6140	0	0	0	
120	.49	Agency Staff	6140	0	0	0	
120	.40-.99	Other - Nonlabor	6140	0	0	0	
120		Developmentally Disabled Care - Total	6140	$ 0	$ 0	$ 0	(Sch 2)
125		Subacute Care					
125	.01-.19	Salaries and Wages	6150	$ 0	$ 0	$ 0	(Sch 2)
125	.20-.39	Fringe Benefits	6150	0	0	0	(Sch 2)
125	.49	Agency Staff	6150	0	0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150	0	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	$ 0	(Sch 2)
126	.20-.39	Fringe Benefits	6160	0	0	0	(Sch 2)
126	.49	Agency Staff	6160	0	0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160	0	0	0	(Sch 4)
126		Subacute Care - Pediatric - Total	6160	$ 0	$ 0	$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
VISTA DEL SOL CARE CENTER

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

Provider NPI:
1447443023

OSHPD Facility Number:
206190227

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS AUDITED	AUDIT REVISIONS 8A-1	AS REVISED	
128		Transitional Inpatient Care					
128	.01-.19	Salaries and Wages	6170	$ 0	$ 0	$ 0	
128	.20-.39	Fringe Benefits	6170	0	0	0	
128	.49	Agency Staff	6170	0	0	0	
128	.40-.99	Other - Nonlabor	6170	0	0	0	
128		Transitional Inpatient Care - Total	6170	$ 0	$ 0	$ 0	(Sch 2)
130		Hospice Inpatient Care					
130	.01-.19	Salaries and Wages	6180	$ 0	$ 0	$ 0	
130	.20-.39	Fringe Benefits	6180	0	0	0	
130	.49	Agency Staff	6180	0	0	0	
130	.40-.99	Other - Nonlabor	6180	0	0	0	
130		Hospice Inpatient Care - Total	6180	$ 0	$ 0	$ 0	(Sch 2)
135		Other Routine Services					
135	.01-.19	Salaries and Wages	6190	$ 0	$ 0	$ 0	
135	.20-.39	Fringe Benefits	6190	0	0	0	
135	.49	Agency Staff	6190	0	0	0	
135	.40-.99	Other - Nonlabor	6190	0	0	0	
135		Other Routine Services - Total	6190	$ 0	$ 0	$ 0	(Sch 2)
		Other Nonreimbursable					
139		Residential Care					
139	.01-.19	Salaries and Wages	9100	$ 227,005	$ 0	$ 227,005	(Sch 2)
139	.20-.39	Fringe Benefits	9100	79,245	0	79,245	(Sch 2)
139	.49	Agency Staff	9100	0	0	0	(Sch 2)
139	.40-.99	Other - Nonlabor	9100	0	0	0	(Sch 4)
139		Residential Care - Total	9100	$ 306,250	$ 0	$ 306,250	
140		Beauty and Barber					
140	.01-.19	Salaries and Wages	8900	$ 0	$ 0	$ 0	(Sch 2)
140	.20-.39	Fringe Benefits	8900	0	0	0	(Sch 2)
140	.49	Agency Staff	8900	0	0	0	(Sch 2)
140	.40-.99	Other - Nonlabor	8900	0	0	0	(Sch 4)
140		Beauty and Barber - Total	8900	$ 0	$ 0	$ 0	
145		Other Nonreimbursable					
145	.01-.19	Salaries and Wages	9100	$ 0	$ 0	$ 0	(Sch 2)
145	.20-.39	Fringe Benefits	9100	0	0	0	(Sch 2)
145	.49	Agency Staff	9100	0	0	0	(Sch 2)
145	.40-.99	Other - Nonlabor	9100	0	0	0	(Sch 4)
145		Other Nonreimbursable - Total	9100	$ 0	$ 0	$ 0	
146		**Subtotal 105 - 145**		$ 1,423,958	$ 0	$ 1,423,958	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	$ 47,864	$ 0	$ 47,864	(Sch 2)
155	.20-.39	Fringe Benefits	6600	15,760	0	15,760	(Sch 2)
155	.49	Agency Staff	6600	0	0	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600	0	0	0	(Sch 4)
155		Social Services - Total	6600	$ 63,624	$ 0	$ 63,624	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
VISTA DEL SOL CARE CENTER

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

Provider NPI:
1447443023

OSHPD Facility Number:
206190227

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS AUDITED	AUDIT REVISIONS 8A-1	AS REVISED	
160		Activities					
160	.01-.19	Salaries and Wages	6700	$ 61,845	$ 0	$ 61,845	(Sch 2)
160	.20-.39	Fringe Benefits	6700	20,500	0	20,500	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	3,516	0	3,516	(Sch 4)
160		Activities - Total	6700	$ 85,861	$ 0	$ 85,861	
165		Administration					
165	.01-.19	Salaries and Wages	6900	$ 154,712	$ 0	$ 154,712	(Sch 6)
165	.20-.39	Fringe Benefits	6900	55,426	0	55,426	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	179,990	52,220	232,210	(Sch 6)
165		Administration - Total	6900	$ 390,128	$ 52,220	$ 442,348	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	$ 36,518	$ 0	$ 36,518	(Sch 3)
166	.20-.39	Fringe Benefits	6900	15,239	0	15,239	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	1,275	0	1,275	(Sch 4)
166		Medical Records - Total	6900	$ 53,032	$ 0	$ 53,032	
167		CDPH Licensing Fees	6900	$ 13,863	$ 0	$ 13,863	(Sch 6)
168		Professional Liability Insurance	6900	$ 27,221	$ 0	$ 27,221	(Sch 6)
169		Quality Assurance Fees	6900	$ 74,373	$ 0	$ 74,373	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	$ 32,822	$ 0	$ 32,822	(Sch 3)
170	.20-.39	Fringe Benefits	6800	12,472	0	12,472	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	0	0	0	(Sch 4)
170		Inservice Education - Nursing - Total	6800	$ 45,294	$ 0	$ 45,294	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	$ 0	$ 0	$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900	0	0	0	(Sch 6)
174	.49	Agency Staff	6900	0	0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900	0	0	0	(Sch 6)
174		Caregiver Training - Total	6900	$ 0	$ 0	$ 0	
		Subtotal 155 - 174		$ 753,396	$ 52,220	$ 805,616	
200		**Total**		**$ 3,804,036**	**$ 52,220**	**$ 3,856,256**	

Provider Name: VISTA DEL SOL CARE CENTER

Provider NPI: 1447443023

OSHPD Facility Number: 206190227

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

Line No.	Sub No.		TOTAL REV (Page 1)	REVISION 1	REVISION	REVISION	REVISION	REVISION	REVISION	REVISION	REVISION
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	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	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								
083	2	Speech Pathology - Fringe Benefits	0								
083	3	Speech Pathology - Agency Staff	0								

Provider Name: VISTA DEL SOL CARE CENTER

Provider NPI: 1447443023

OSHPD Facility Number: 206190227

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

Line No.	Sub No.		TOTAL REV (Page 1)	REVISION 1	REVISION	REVISION	REVISION	REVISION	REVISION	REVISION	REVISION
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	0								
105	3	Skilled Nursing Care - Agency Staff	0								
105	4	Skilled Nursing Care - Other - Nonlabor	0								
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: VISTA DEL SOL CARE CENTER

Provider NPI: 1447443023

OSHPD Facility Number: 206190227

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

Line No.	Sub No.		TOTAL REV (Page 1)	REVISION 1	REVISION	REVISION	REVISION	REVISION	REVISION	REVISION	REVISION
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	0								
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	0								
160	3	Activities - Agency Staff	0								
160	4	Activities - Other - Nonlabor	0								
165	1	Administration - Salaries and Wages	0								
165	2	Administration - Fringe Benefits	0								
165	3	Administration - Agency Staff	0								
165	4	Administration - Other - Nonlabor	52,220	52,220							
166	1	Medical Records - Salaries and Wages	0								
166	2	Medical Records - Fringe Benefits	0								
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	0								
169	4	Quality Assurance Fees	0								
170	1	Inservice Education - Nursing - Salaries and Wages	0								
170	2	Inservice Education - Nursing - Fringe Benefits	0								
170	3	Inservice Education - Nursing - Agency Staff	0								
170	4	Inservice Education - Nursing - Other - Nonlabor	0								
174	1	Caregiver Training - Salaries and Wages	0								
174	2	Caregiver Training - Fringe Benefits	0								

Provider Name: VISTA DEL SOL CARE CENTER

Provider NPI: 1447443023

OSHPD Facility Number: 206190227

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

Line No.	Sub No.		TOTAL REV (Page 1)	REVISION 1	REVISION	REVISION	REVISION	REVISION	REVISION	REVISION	REVISION
174	3	Caregiver Training - Agency Staff	0								
174	4	Caregiver Training - Other - Nonlabor	0								
200		Total	$52,220 (To Sch 8)	52,220	0	0	0	0	0	0	0

Provider Name	Fiscal Period	Provider NPI	Revision
VISTA DEL SOL CARE CENTER	JANUARY 1, 2010 THROUGH DECEMBER 31, 2010	1447443023	1

Report References										
	Audit Report			Revised Repor						
Rev. No.	Sch.	Line	Col.	Sch.	Line	Sub No.	Explanation of Revisions	As Audited	Increase (Decrease)	As Revised
							REVISION TO AUDITED COSTS			
1	8	165		8A-1	165	4	Administration - Other - Nonlabor To revise home office cost adjustment to agree with amended home office audit report, in accordance with Report of Findings dated June 27, 2012, from the informal appeal, Case No. NF12-1210-1051B-CM, Issue No. 1.	$179,990	$52,220	$232,210