REPORT ON THE
RATE SETTING AUDIT

REO VISTA HEALTHCARE CENTER
SAN DIEGO, CALIFORNIA
PROVIDER NUMBER: ZZT18684G
NATIONAL PROVIDER IDENTIFIER: 1255499174

FISCAL PERIOD ENDED
DECEMBER 31, 2009

Audits Section—San Diego
Financial Audits Branch
Audits and Investigations
Department of Health Care Services

Section Chief: Patricia M. Fox
Audit Supervisor: Woosung Lee
Auditor: Jeff Cates

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

TOBY DOUGLAS
DIRECTOR

EDMUND G. BROWN JR
GOVERNOR

May 31, 2011

Ellen Subia
Director of Accounting and Reimbursement
Plum Healthcare Group, LLC
100 E San Marcos Boulevard, Suite 200
San Marcos, CA 92069

REO VISTA HEALTHCARE CENTER
PROVIDER NUMBER ZZT18684G
NATIONAL PROVIDER IDENTIFIER (NPI) 1255499174
FISCAL PERIOD ENDED DECEMBER 31, 2009

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, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

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

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules

2. Audit adjustments that include a summary of the total due the State in the amount of $39,518, which resulted from Medi-Cal overpayments

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

Future Medi-Cal long-term care prospective rates may be affected by this examination.

Financial Audits Branch/Audits Section—San Diego
7575 Metropolitan Drive, Suite 102, San Diego, CA 92108-4421
(619) 688-3200/(619) 688-3218 fax
Internet Address: www.dhcs.ca.gov

The extent to which the rates change will be determined by the Department's Rate Development Branch.

Notwithstanding this audit report, overpayments to the provider are subject to recovery pursuant to Section 51458.1, Article 6 of Division 3, Title 22, California Code of Regulations.

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

Chief
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 95899-7413

Courier (UPS, FedEx, etc.)
Assistant Chief Counsel
Department of Health Care Services
Office of Legal Services
MS 0010
1501 Capitol Avenue, Suite 71.5001
Sacramento, CA 95814-5005
(916) 440-7700

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

If you have questions regarding this report, you may call the Audits Section—San Diego at (619) 688-3200.

Original Signed by:

Patricia M. Fox, Chief
Audits Section—San Diego
Financial Audits Branch

Certified

STATE OF CALIFORNIA

SCHEDULE 1

SUMMARY OF AUDITED FACILITY COST PER PATIENT DAY

Provider Name:
REO VISTA HEALTHCARE CENTER

Fiscal Period:
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number:
ZZT18684G

NPI:
1255499174

OSHPD Facility No.:
206370756

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
	SKILLED NURSING CARE			
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	$ N/A	$ 4,782,283	$ 87.78
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	$ N/A	$ 1,286,886	$ 23.62
3	Cost of Direct and Indirect NonLabor - Other (Sch. 4, Ln. 105)	$ N/A	$ 1,224,746	$ 22.48
4	Cost of Capital Related (Sch. 5, Ln. 105)	$ N/A	$ 268,232	$ 4.92
5	Property Taxes (Sch. 5, Ln. 105)	$ N/A	$ 80,520	$ 1.48
6	DPH Licensing Fees (Sch. 6, Ln. 105)	$ N/A	$ 37,147	$ 0.68
7	Liability Insurance (Sch. 6, Ln. 105)	$ N/A	$ 105,915	$ 1.94
8	Caregiver Training (Sch. 6, Ln. 105)	$ N/A	$ 0	$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	$ N/A	$ 432,649	$ 7.94
10	Cost of Administration (Sch. 6, Ln. 105)	$ N/A	$ 1,603,415	$ 29.43
11	Cost of Routine Service/Audited Total Costs	$ 10,775,554	$ 9,821,793	$ 180.28
12	Total Patient Days (Adj 11)	54,464	54,480	
13	Cost Per Patient Day (Cost Divided by Days)	$ 197.85	$ 180.28	
14	Medi-Cal Overpayments (Adj 12)	$ 0	$ 39,518	
15				
	INTERMEDIATE CARE			
16	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
17	Total Patient Days (Adj)		0	
18	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
19	Overpayments (Adj)	$	$ 0	
	MENTALLY DISORDERED CARE			
20	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
21	Total Patient Days (Adj)		0	
22	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
23	Overpayments (Adj)	$	$ 0	
	DEVELOPMENTALLY DISABLED			
24	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
25	Total Patient Days (Adj)		0	
26	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
27	Overpayments (Adj)	$	$ 0	
	SUBACUTE CARE			
28	Cost of Direct Care - Labor (Adult Subacute Sch. 1, Ln. 25)	$ N/A	$ 0	$ 0.00
29	Cost of Indirect Care - Labor (Adult Subacute Sch. 1, Ln. 26)	$ N/A	$ 0	$ 0.00
30	Cost of Direct and Indirect NonLabor - Other (Adult SA Sch. 1, Ln. 27)	$ N/A	$ 0	$ 0.00
31	Cost of Capital Related (Adult Subacute Sch. 1, Ln. 28)	$ N/A	$ 0	$ 0.00
32	Property Taxes (Adult Subacute Sch. 1, Ln. 29)	$ N/A	$ 0	$ 0.00
33	DPH Licensing Fees (Adult Subacute Sch. 1, Ln. 30)	$ N/A	$ 0	$ 0.00
34	Liability Insurance (Adult Subacute Sch. 1, Ln. 31)	$ N/A	$ 0	$ 0.00
35	Quality Assurance Fees (Adult Subacute Sch. 1, Ln. 32)	$ N/A	$ 0	$ 0.00
36	Caregiver Training (Adult Subacute Sch. 1, Ln. 33)	$ N/A	$ 0	$ 0.00
37	Cost of Administration (Adult Subacute Sch., Ln. 34)	$ N/A	$ 0	$ 0.00
38	Total Cost of Subacute Service (Adult Subacute Sch. 1, Ln. 35)	$ 0	$ 0	$ 0.00
39	Total Patient Days (Adult Subacute Sch. 1, Ln. 36)	0	0	
40	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
41	Overpayments (Adult Subacute Sch. 1, Ln. 38 + Ln. 39)	$ 0	$ 0	

STATE OF CALIFORNIA

SCHEDULE 1

SUMMARY OF AUDITED FACILITY COST PER PATIENT DAY

Provider Name:
REO VISTA HEALTHCARE CENTER

Fiscal Period:
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number:
ZZT18684G

NPI:
1255499174

OSHPD Facility No.:
206370756

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
	SUBACUTE - PEDIATRIC SUBACUTE			
42	Cost of Routine Service (Ped-SA, Sch. 1, Ln 3)	$ 0	$ 0	
43	Cost of Ancillary Service (Ped-SA, Sch. 1, Ln. 1 + Ln. 2)	$ 0	$ 0	
44	Total Cost of Pediatric Subacute Service (Ln. 42 + Ln. 43)	$ 0	$ 0	
45	Total Patient Days (Ped-SA, Sch. 1, Ln. 5)	0	0	
46	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
47	Overpayments (Ped-SA, Sch. 1, Ln. 7 + Ln. 8)	$ 0	$ 0	
	TRANSITIONAL INPATIENT CARE			
48	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
49	Total Patient Days (Adj)		0	
50	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
51	Overpayments (Adj)	$	$ 0	
	HOSPICE INPATIENT CARE			
52	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
53	Total Patient Days (Adj)		0	
54	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
55	Overpayments (Adj)	$	$ 0	
	OTHER ROUTINE SERVICES			
56	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
57	Total Patient Days (Adj)		0	
58	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
59	Overpayments (Adj)	$	$ 0	

ALLOCATION OF GENERAL SERVICES - LABOR
(DIRECT CARE)

Provider Name: REO VISTA HEALTHCARE CENTER

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZT18684G

NPI: 1255499174

OSHPD Facility No.: 206370756

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 (Salaries, Fringe Benefits, & Agency Labor)	$ 118,690	$ 118,690			
160	Activities (Salaries, Fringe Benefits, & Agency Labor)	137,642		$ 137,642		
165	Administration					
166	Medical Records					
170	Inservice Education - Nursing					
	ANCILLARY SERVICES					
075	Patient Supplies	124,663	0	0	124,663	***
077	Specialized Support Surfaces	N/A	0	0	0	***
080	Physical Therapy	708,969	0	0	708,969	***
081	Respiratory Therapy	0	0	0	0	***
082	Occupational Therapy	427,270	0	0	427,270	***
083	Speech Pathology	84,511	0	0	84,511	***
085	Pharmacy	327,833	0	0	327,833	***
090	Laboratory	53,387	0	0	53,387	***
095	Home Health Services	0	0	0	0	
100	Other Ancillary Services	44,366	0	0	44,366	
101	Subacute Ancillary Services	0	0	0	0	
102	Subacute Pediatrics Ancillary Services	0	0	0	0	**
	ROUTINE SERVICES					
105	Skilled Nursing Care	4,525,951	118,690	137,642	4,782,283	*
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 - Pediatrics	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	4,936	0	0	4,936	
145	Other Nonreimbursable	0	0	0	0	
	TOTAL	$ 6,558,218	$ 118,690	$ 137,642	$ 6,558,218	

* (To Schedule 1)

** (To Pediatric Subacute Schedule 1)

*** (To Pediatric Subacute Schedule 2)

ALLOCATION OF GENERAL SERVICES - LABOR
(INDIRECT CARE)

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
REO VISTA HEALTHCARE CENTER	ZZT18684G	1255499174	206370756	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

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	In-serv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	
	GENERAL SERVICES													
005	Plant Operations and Maintenance	$ 180,138	$ 180,138											
010	Housekeeping	174,173	-	$ 174,173										
060	Laundry and Linen	152,971	6,533	6,316	$ 165,820									
065	Dietary	545,856	13,466	13,020	0	$ 572,341								
155	Social Services	N/A	11,879	11,486	0	0	$ 23,365							
160	Activities	N/A	0	0	0	0	0	$ -						
165	Administration	N/A	10,837	10,479	0	0	0	0		$ 21,316	$ 21,316			
166	Medical Records	186,790	2,145	2,074	0	0	0	0		191,010		$ 191,010		
170	Inservice Education - Nursing	109,373	1,159	1,121	0	0	0	0	$ 111,652					
	ANCILLARY SERVICES													
075	Patient Supplies		1,856	1,794	0	0	0	0	0	3,650	311	2,788	$ 6,749	***
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	75	673	748	***
080	Physical Therapy		6,795	6,570	0	0	0	0	0	13,365	1,719	15,400	30,484	***
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	980	8,784	9,764	***
083	Speech Pathology		0	0	0	0	0	0	0	0	194	1,737	1,931	***
085	Pharmacy		0	0	0	0	0	0	0	0	752	6,740	7,492	***
090	Laboratory		0	0	0	0	0	0	0	0	122	1,098	1,220	***
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	102	912	1,014	
101	Subacute Ancillary Services		0	0	0	0	0	0	0	0	0	0	0	
102	Subacute Pediatrics Ancillary Services		0	0	0	0	0	0	0	0	0	0	0	**
	ROUTINE SERVICES													
105	Skilled Nursing Care		124,088	119,979	165,820	572,341	23,365	0	111,652	1,117,247	17,031	152,609	1,286,886	*
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 - Pediatrics		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		1,380	1,334	0	0	0	0	0	2,714	30	269	3,013	
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0	
	TOTAL	$ 1,349,301	$ 180,138	$ 174,173	$ 165,820	$ 572,341	$ 23,365	$ -	$ 111,652	$ 1,136,975	$ 21,316	$ 191,010	$ 1,349,301	

* (To Schedule 1)

** (To Pediatric Subacute Schedule 1)

*** (To Pediatric Subacute Schedule 2)

ALLOCATION OF GENERAL SERVICES - OTHER NONLABOR
(DIRECT AND INDIRECT CARE)

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
REO VISTA HEALTHCARE CENTER	ZZT18684G	1255499174	206370756	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

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	In-serv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	
	GENERAL SERVICES													
005	Plant Operations and Maintenance	$ 297,348	$ 297,348											
010	Housekeeping	37,343	0	$ 37,343										
060	Laundry and Linen	37,115	10,783	1,354	$ 49,253									
065	Dietary	391,694	22,227	2,791	0	$ 416,713								
155	Social Services	27,389	19,608	2,463	0	0	$ 49,460							
160	Activities	16,318	0	0	0	0	0	$ 16,318						
165	Administration	N/A	17,889	2,247	0	0	0	0		$ 20,136	$ 20,136			
166	Medical Records	11,141	3,541	445	0	0	0	0		15,127		$ 15,127		
170	Inservice Education - Nursing	513	1,913	240	0	0	0	0	$ 2,666					
	ANCILLARY SERVICES													
075	Patient Supplies	0	3,063	385	0	0	0	0	0	3,448	294	221	$ 3,963	***
077	Specialized Support Surfaces	32,718	0	0	0	0	0	0	0	32,718	71	53	32,842	***
080	Physical Therapy	0	11,216	1,409	0	0	0	0	0	12,625	1,623	1,220	15,468	***
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0	***
082	Occupational Therapy	0	0	0	0	0	0	0	0	0	926	696	1,622	***
083	Speech Pathology	0	0	0	0	0	0	0	0	0	183	138	321	***
085	Pharmacy	0	0	0	0	0	0	0	0	0	710	534	1,244	***
090	Laboratory	0	0	0	0	0	0	0	0	0	116	87	203	***
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0	
100	Other Ancillary Services	0	0	0	0	0	0	0	0	0	96	72	168	
101	Subacute Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0	
102	Subacute Pediatrics Ancillary Services		0	0	0	0	0	0	0	0	0	0	0	**
	ROUTINE SERVICES													
105	Skilled Nursing Care	431,610	204,829	25,724	49,253	416,713	49,460	16,318	2,666	1,196,572	16,087	12,086	1,224,746	*
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 - Pediatrics		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		2,277	286	0	0	0	0	0	2,563	28	21	2,613	
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0	
	TOTAL	$ 1,283,189	$ 297,348	$ 37,343	$ 49,253	$ 416,713	$ 49,460	$ 16,318	$ 2,666	$ 1,247,926	$ 20,136	$ 15,127	$ 1,283,189	

* (To Schedule 1)

** (To Pediatric Subacute Schedule 1)

*** (To Pediatric Subacute Schedule 2)

ALLOCATION OF CAPITAL COSTS

Provider Name: REO VISTA HEALTHCARE CENTER

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZT18684G

NPI: 1255499174

OSHPD Facility Number: 206370756

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)	$ 288,474	77%							
	Property Tax (line 40)	86,596	23%	$ 375,070						
005	Plant Operations and Maintenance			1,203	$ 1,203					
010	Housekeeping			0	0	$ -				
060	Laundry and Linen			13,558	44	0	$ 13,602			
065	Dietary			27,947	90	0	0	$ 28,037		
155	Social Services			24,654	79	0	0	0	$ 24,734	
160	Activities			0	0	0	0	0	0	$ -
165	Administration			22,492	72	0	0	0	0	0
166	Medical Records			4,453	14	0	0	0	0	0
170	Inservice Education - Nursing			2,405	8	0	0	0	0	0
	ANCILLARY SERVICES									
075	Patient Supplies			3,851	12	0	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			14,103	45	0	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 Ancillary Services			0	0	0	0	0	0	0
102	Subacute Pediatrics Ancillary Services			0	0	0	0	0	0	0
	ROUTINE SERVICES									
105	Skilled Nursing Care			257,539	828	0	13,602	28,037	24,734	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 - Pediatrics			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
	NONREIMBURSABLE									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			2,863	9	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	$ 375,070	100%	$ 375,070	$ 1,203	$ -	$ 13,602	$ 28,037	$ 24,734	$ -

* (To Schedule 1)

** (To Pediatric Subacute Schedule 1)

*** (To Pediatric Subacute Schedule 2)

ALLOCATION OF CAPITAL COSTS

Provider Name: REO VISTA HEALTHCARE CENTER

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZT18684G

NPI: 1255499174

OSHPD Facility Number: 206370756

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	In-serv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	Capital Related 77% Of Total	Property Tax 23% Of Total	
	GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	$ 288,474	77%								
	Property Tax (line 40)	86,596	23%								
005	Plant Operations and Maintenance										
010	Housekeeping										
060	Laundry and Linen										
065	Dietary										
155	Social Services										
160	Activities										
165	Administration				$ 22,565	$ 22,565					
166	Medical Records				4,467		$ 4,467				
170	Inservice Education - Nursing			$ 2,413							
	ANCILLARY SERVICES										
075	Patient Supplies			0	3,864	329	65	$ 4,258	$ 3,275	$ 983	***
077	Specialized Support Surfaces			0	0	79	16	95	73	22	***
080	Physical Therapy			0	14,148	1,819	360	16,327	12,558	3,770	***
081	Respiratory Therapy			0	0	0	0	0	0	0	***
082	Occupational Therapy			0	0	1,038	205	1,243	956	287	***
083	Speech Pathology			0	0	205	41	246	189	57	***
085	Pharmacy			0	0	796	158	954	734	220	***
090	Laboratory			0	0	130	26	155	119	36	***
095	Home Health Services			0	0	0	0	0	0	0	
100	Other Ancillary Services			0	0	108	21	129	99	30	
101	Subacute Ancillary Services			0	0	0	0	0	0	0	
102	Subacute Pediatrics Ancillary Services			0	0	0	0	0	0	0	**
	ROUTINE SERVICES										
105	Skilled Nursing Care			2,413	327,154	18,028	3,569	348,751	268,232	80,520	*
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 - Pediatrics			0	0	0	0	0	0	0	**
128	Transitional Inpatient Care			0	0	0	0	0	0	0	*
130	Hospice Inpatient Care			0	0	0	0	0	0	0	*
135	Other Routine Services			0	0	0	0	0	0	0	*
	NONREIMBURSABLE										
139	Residential Care			0	0	0	0	0	0	0	
140	Beauty and Barber			0	2,873	32	6	2,911	2,239	672	
145	Other Nonreimbursable			0	0	0	0	0	0	0	
	TOTAL	$ 375,070	100%	$ 2,413	$ 348,038	$ 22,565	$ 4,467	$ 375,070	$ 288,474	$ 86,596	

* (To Schedule 1)

** (To Pediatric Subacute Schedule 1)

*** (To Pediatric Subacute Schedule 2)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
REO VISTA HEALTHCARE CENTER	ZZT18684G	1255499174	206370756	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Accum Costs (From Sch 2)	Accum Costs (From Sch 3)	Accum Costs (From Sch 4)	Accum Costs (From Sch 5)	Total Accum Costs	Allocated Admin. Costs	Admin. 74% of Total	DPH License Fees 2% of Total	Liability Insurance 5% of Total	Quality Assur. Fees 20% of Total	Caregiver Training 0% of Total	
	GENERAL SERVICES														
045	Property Insurance	$ 40,990													
055	Interest-Other	109,017													
165	Administration (Salaries & Wages, Fringe Benefits,														
	Agency Staff and Other - Nonlabor)	1,856,873													
	Total Costs Allocable as Administration	2,006,880	74%												
167	DPH Licensing Fees	46,494	2%												
168	Liability Insurance	132,566	5%												
169	Quality Assurance Fees	541,516	20%												
174	Caregiver Training	0	0%												
	Total	2,727,456	100%						$ 2,727,456						
	ANCILLARY SERVICES														
075	Patient Supplies			$ 124,663	$ 3,650	$ 3,448	$ 3,864	$ 135,624	39,813	$ 29,295	$ 679	$ 1,935	$ 7,905	$ -	***
077	Specialized Support Surfaces			0	0	32,718	0	32,718	9,604	7,067	164	467	1,907	0	***
080	Physical Therapy			708,969	13,365	12,625	14,148	749,107	219,903	161,806	3,749	10,688	43,660	0	***
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0	***
082	Occupational Therapy			427,270	0	0	0	427,270	125,427	92,290	2,138	6,096	24,903	0	***
083	Speech Pathology			84,511	0	0	0	84,511	24,809	18,254	423	1,206	4,926	0	***
085	Pharmacy			327,833	0	0	0	327,833	96,237	70,812	1,641	4,678	19,107	0	***
090	Laboratory			53,387	0	0	0	53,387	15,672	11,532	267	762	3,112	0	***
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0	
100	Other Ancillary Services			44,366	0	0	0	44,366	13,024	9,583	222	633	2,586	0	
101	Subacute Ancillary Services			0	0	0	0	0	0	0	0	0	0	0	
102	Subacute Pediatrics Ancillary Services			0	0	0	0	0	0	0	0	0	0	0	**
	ROUTINE SERVICES														
105	Skilled Nursing Care			4,782,283	1,117,247	1,196,572	327,154	7,423,256	2,179,126	1,603,415	37,147	105,915	432,649	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 - Pediatrics			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			4,936	2,714	2,563	2,873	13,086	3,841	2,827	65	187	763	0	
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0	
	SUBTOTAL	$ 2,727,456		$ 6,558,218	$ 1,136,975	$ 1,247,926	$ 348,038	$ 9,291,158	$ 2,727,456						
	Total Administrative Costs							$ 2,727,456		$ 2,006,880	$ 46,494	$ 132,566	$ 541,516	$ -	
	Unit Cost Multiplier							0.29355394							
	Accumulated Administration Costs (Sch 2 thru 5)				$ 212,326	$ 35,263	$ 22,565	$ 270,153							
	TOTAL FACILITY COSTS							$ 12,288,767							

* (To Schedule 1)

** (To Pediatric Subacute Schedule 1)

*** (To Pediatric Subacute Schedule 2)

STATISTICS FOR COST ALLOCATION

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
REO VISTA HEALTHCARE CENTER	ZZT18684G	1255499174	206370756	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

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	In-serv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL (ACCUM COST)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	84									
010	Housekeeping										
060	Laundry and Linen	947	947	947							
065	Dietary	1,952	1,952	1,952							
155	Social Services	1,722	1,722	1,722							
160	Activities										
165	Administration	1,571	1,571	1,571							
166	Medical Records	311	311	311							
170	Inservice Education - Nursing	168	168	168							
	ANCILLARY SERVICES										
075	Patient Supplies	269	269	269						135,624	135,624
077	Specialized Support Surfaces									32,718	32,718
080	Physical Therapy	985	985	985						749,107	749,107
081	Respiratory Therapy									0	0
082	Occupational Therapy									427,270	427,270
083	Speech Pathology									84,511	84,511
085	Pharmacy									327,833	327,833
090	Laboratory									53,387	53,387
095	Home Health Services									0	0
100	Other Ancillary Services									44,366	44,366
101	Subacute Ancillary Services									0	0
102	Subacute Pediatrics Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	17,988	17,988	17,988	326,784	163,392	4,957,561	4,957,561	4,957,561	7,423,256	7,423,256
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 - Pediatrics						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	200	200	200						13,086	13,086
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	26,197	26,113	26,113	326,784	163,392	4,957,561	4,957,561	4,957,561	9,291,158	9,291,158
	TOTAL DIRECT SALARIES COSTS - SCH. 2						$ 118,690	$ 137,642			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.023941208	0.027764056			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		$ 180,138	$ 174,173	$ 165,820	$ 572,341	$ 23,365	$ -	$ 111,652	$ 21,316	$ 191,010
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		6.89840309	6.66997281	0.50743076	3.50287327	0.00471295	0.00000000	0.02252166	0.00229422	0.02055823
	TOTAL INDIRECT OTHER COSTS - SCH. 4		$ 297,348	$ 37,343	$ 49,253	$ 416,713	$ 49,460	$ 16,318	$ 2,666	$ 20,136	$ 15,127
	UNIT COST MULTIPLIER (INDIRECT OTHER)		11.38697201	1.43005400	0.15071951	2.55038701	0.00997666	0.00329154	0.00053782	0.00216717	0.00162812
	TOTAL CAPITAL COSTS - SCH. 5	$ 375,070	$ 1,203	$ -	$ 13,602	$ 28,037	$ 24,734	$ -	$ 2,413	$ 22,565	$ 4,467
	UNIT COST MULTIPLIER (CAPITAL COSTS)	14.31728824	0.04605569	0.00000000	0.04162409	0.17159498	0.00498908	0.00000000	0.00048674	0.00242863	0.00048078

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: REO VISTA HEALTHCARE CENTER

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZT18684G

NPI: 1255499174

OSHPD Facility Number: 206370756

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS ADJUSTED 8A-1	AUDIT ADJUSTMENTS 8A-2	AS AUDITED	
005		Plant Operations and Maintenance					
005	.01-.19	Salaries and Wages	6200	$ 144,731	$ (35)	$ 144,696	(Sch 3)
005	.20-.39	Fringe Benefits	6200	35,451	(9)	35,442	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	297,304	44	297,348	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	$ 477,486	$ 0	$ 477,486	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	$ 137,273	$ 0	$ 137,273	(Sch 3)
010	.20-.39	Fringe Benefits	6300	36,900	0	36,900	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	37,343	0	37,343	(Sch 4)
010		Housekeeping - Total	6300	$ 211,516	$ 0	$ 211,516	
015		Depreciation: Buildings and Improvements	7110 - 7120	$ 0	0	$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	141,155	0	141,155	(Sch 5)
025		Depreciation: Equipment	7140	130,514	0	130,514	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	16,805	0	16,805	(Sch 5)
035		Leases and Rentals	7200	720,000	(720,000)	0	(Sch 5)
040		Property Taxes	7300	86,596	0	86,596	(Sch 5)
045		Property Insurance	7400	40,990	0	40,990	(Sch 6)
050		Interest-Property, Plant, and Equipment	7500	0	0	0	(Sch 5)
055		Interest-Other	7600	107,400	1,617	109,017	(Sch 6)
057		Subtotal 005 - 055		$ 1,932,462	$ (718,383)	$ 1,214,079	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	$ 121,151	$ 0	$ 121,151	(Sch 3)
060	.20-.39	Fringe Benefits	6400	31,820	0	31,820	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	37,115	0	37,115	(Sch 4)
060		Laundry and Linen - Total	6400	$ 190,086	$ 0	$ 190,086	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	$ 439,800	$ (735)	$ 439,065	(Sch 3)
065	.20-.39	Fringe Benefits	6500	106,970	(179)	106,791	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	390,780	914	391,694	(Sch 4)
065		Dietary - Total	6500	$ 937,550	$ 0	$ 937,550	
070		Provision for Bad Debts	7700	$ 0	0	$ 0	
		Ancillary Services (Note 1)					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	$ 0	$ 0	$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100	0	0	0	(Sch 2)
075	.79	Agency Staff	8100	0	0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	124,663	0	124,663	
075		Patient Supplies - Total	8100	$ 124,663	$ 0	$ 124,663	(Sch 2)
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	32,718	0	32,718	(Sch 4)
077		Specialized Support Surfaces - Total	8150	$ 32,718	$ 0	$ 32,718	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: REO VISTA HEALTHCARE CENTER

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZT18684G

NPI: 1255499174

OSHPD Facility Number: 206370756

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS ADJUSTED 8A-1	AUDIT ADJUSTMENTS 8A-2	AS AUDITED	
080		Physical Therapy					
080	.01-.19	Salaries and Wages	8200	$ 568,136	$ 0	$ 568,136	(Sch 2)
080	.20-.39	Fringe Benefits	8200	136,580	0	136,580	(Sch 2)
080	.79	Agency Staff	8200	0	0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	4,253	0	4,253	
080		Physical Therapy - Total	8200	$ 708,969	$ 0	$ 708,969	(Sch 2)
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	
081		Respiratory Therapy - Total	8220	$ 0	$ 0	$ 0	(Sch 2)
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	350,099	0	350,099	(Sch 2)
082	.20-.39	Fringe Benefits	8250	77,275	0	77,275	(Sch 2)
082	.79	Agency Staff	8250	0	0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	(104)	0	(104)	
082		Occupational Therapy - Total	8250	$ 427,270	$ 0	$ 427,270	(Sch 2)
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	$ 67,633	$ 0	$ 67,633	(Sch 2)
083	.20-.39	Fringe Benefits	8280	16,090	0	16,090	(Sch 2)
083	.79	Agency Staff	8280	788	0	788	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	0	0	0	
083		Speech Pathology - Total	8280	$ 84,511	$ 0	$ 84,511	(Sch 2)
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	327,833	0	327,833	
085		Pharmacy - Total	8300	$ 327,833	$ 0	$ 327,833	(Sch 2)
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	53,387	0	53,387	
090		Laboratory - Total	8400	$ 53,387	$ 0	$ 53,387	(Sch 2)
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	
095		Home Health Services - Total	8800	$ 0	$ 0	$ 0	(Sch 2)
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	44,366	0	44,366	
100		Other Ancillary Services - Total	8900	$ 44,366	$ 0	$ 44,366	(Sch 2)

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: REO VISTA HEALTHCARE CENTER

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZT18684G

NPI: 1255499174

OSHPD Facility Number: 206370756

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS ADJUSTED 8A-1	AUDIT ADJUSTMENTS 8A-2	AS AUDITED	
101		Subacute 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	
101		Subacute Ancillary Services - Total	8100-8900	$ 0	$ 0	$ 0	(Sch 2)
102		Subacute Pediatrics 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	
102		Subacute Pediatrics Ancillary Services - Total	8100-8900	$ 0	$ 0	$ 0	(Sch 2)
104		Subtotal 075 - 102		$ 1,803,717	$ 0	$ 1,803,717	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	$ 3,637,785	$ 0	$ 3,637,785	(Sch 2)
105	.20-.39	Fringe Benefits	6110	870,904	0	870,904	(Sch 2)
105	.49	Agency Staff	6110	17,262	0	17,262	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	431,610	0	431,610	(Sch 4)
105		Skilled Nursing Care - Total	6110	$ 4,957,561	$ 0	$ 4,957,561	
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 - Pediatrics					
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	
126		Subacute Care - Pediatrics - Total	6160	$ 0	$ 0	$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: REO VISTA HEALTHCARE CENTER

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZT18684G

NPI: 1255499174

OSHPD Facility Number: 206370756

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS ADJUSTED 8A-1	AUDIT ADJUSTMENTS 8A-2	AS AUDITED	
128		Transitional Inpatient Care					
128	.01-.19	Salaries and Wages	6170	$ 0	$ 0	$ 0	
128	.20-.39	Fringe Benefits	6170	0	0	0	
128	.49	Agency Staff	6170	0	0	0	
128	.40-.99	Other - Nonlabor	6170	0	0	0	
128		Transitional Inpatient Care - Total	6170	$ 0	$ 0	$ 0	(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	$ 0	$ 0	$ 0	
139	.20-.39	Fringe Benefits	9100	0	0	0	
139	.49	Agency Staff	9100	0	0	0	
139	.40-.99	Other - Nonlabor	9100	0	0	0	
139		Residential Care - Total	9100	$ 0	$ 0	$ 0	(Sch 2)
140		Beauty and Barber					
140	.01-.19	Salaries and Wages	8900	$ 0	$ 0	$ 0	
140	.20-.39	Fringe Benefits	8900	0	0	0	
140	.49	Agency Staff	8900	0	0	0	
140	.40-.99	Other - Nonlabor	8900	4,936	0	4,936	
140		Beauty and Barber - Total	8900	$ 4,936	$ 0	$ 4,936	(Sch 2)
145		Other Nonreimbursable					
145	.01-.19	Salaries and Wages	9100	$ 0	$ 0	$ 0	
145	.20-.39	Fringe Benefits	9100	0	0	0	
145	.49	Agency Staff	9100	0	0	0	
145	.40-.99	Other - Nonlabor	9100	0	0	0	
145		Other Nonreimbursable - Total	9100	$ 0	$ 0	$ 0	(Sch 2)
146		**Subtotal 105 - 145**		$ 4,962,497	$ 0	$ 4,962,497	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	$ 95,357	$ 0	$ 95,357	(Sch 2)
155	.20-.39	Fringe Benefits	6600	23,333	0	23,333	(Sch 2)
155	.49	Agency Staff	6600	0	0	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600	27,389	0	27,389	(Sch 4)
155		Social Services - Total	6600	$ 146,079	$ 0	$ 146,079	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: REO VISTA HEALTHCARE CENTER

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZT18684G

NPI: 1255499174

OSHPD Facility Number: 206370756

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS ADJUSTED 8A-1	AUDIT ADJUSTMENTS 8A-2	AS AUDITED	
160		Activities					
160	.01-.19	Salaries and Wages	6700	$ 109,516	$ 0	$ 109,516	(Sch 2)
160	.20-.39	Fringe Benefits	6700	28,126	0	28,126	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	16,318	0	16,318	(Sch 4)
160		Activities - Total	6700	$ 153,960	$ 0	$ 153,960	
165		Administration					
165	.01-.19	Salaries and Wages	6900	$ 784,798	$ (240,204)	$ 544,594	(Sch 6)
165	.20-.39	Fringe Benefits	6900	156,764	0	156,764	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	1,180,838	(25,323)	1,155,515	(Sch 6)
165		Administration - Total	6900	$ 2,122,400	$ (265,527)	$ 1,856,873	
166		Medical Records					
166	.01-.19	Medical Records - Salaries and Wages	6900	$ 149,210	$ (106)	$ 149,104	(Sch 3)
166	.20-.39	Medical Records - Fringe Benefits	6900	37,716	(30)	37,686	(Sch 3)
166	.49	Medical Records - Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Medical Records - Other - Nonlabor	6900	11,376	(235)	11,141	(Sch 4)
166		Medical Records - Total	6900	$ 198,302	$ (371)	$ 197,931	
167		DPH Licensing Fees	6900	$ 65,148	$ (18,654)	$ 46,494	(Sch 6)
168		Liability Insurance	6900	$ 152,865	$ (20,299)	$ 132,566	(Sch 6)
169		Quality Assurance Fees	6900	$ 541,516	$ 0	$ 541,516	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	$ 88,278	$ 0	$ 88,278	(Sch 3)
170	.20-.39	Fringe Benefits	6800	21,095	0	21,095	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	513	0	513	(Sch 4)
170		Inservice Education - Nursing - Total	6800	$ 109,886	$ 0	$ 109,886	
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		$ 3,490,156	$ (304,851)	$ 3,185,305	
200		**Total**		**$ 13,316,468**	**$ (1,023,234)**	**$ 12,293,234**	

NOTE 1: Ancillary service costs are reclassified only if the facility has an Adult Subacute unit.

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: REO VISTA HEALTHCARE CENTER

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZT18684G

NPI: 1255499174

OSHPD Facility Number: 206370756

Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
005		Plant Operations and Maintenance				
005	1	Salaries and Wages		$ 144,731	$	$ 144,731
005	2	Fringe Benefits		35,451		35,451
005	3	Agency Staff				0
005	4	Other - Nonlabor		297,304		297,304
005	5	Plant Operations and Maintenance - Total		$ 477,486	$ 0	$ 477,486
010		Housekeeping				
010	1	Salaries and Wages		$ 137,273	$	$ 137,273
010	2	Fringe Benefits		36,900		36,900
010	3	Agency Staff				0
010	4	Other - Nonlabor		37,343		37,343
010	5	Housekeeping - Total		$ 211,516	$ 0	$ 211,516
015	4	Depreciation: Buildings and Improvements		$	$	$ 0
020	4	Depreciation: Leasehold Improvements		141,155		141,155
025	4	Depreciation: Equipment		130,514		130,514
030	4	Depreciation and Amortization - Other		16,805		16,805
035	4	Leases and Rentals		720,000		720,000
040	4	Property Taxes		86,596		86,596
045	4	Property Insurance		40,990		40,990
050	4	Interest-Property, Plant, and Equipment				0
055	4	Interest-Other		107,400		107,400
		Subtotal 005 - 055		1,932,462	0	1,932,462
060		Laundry and Linen				
060	1	Salaries and Wages		$ 121,151	$	$ 121,151
060	2	Fringe Benefits		31,820		31,820
060	3	Agency Staff				0
060	4	Other - Nonlabor		37,115		37,115
060	5	Laundry and Linen - Total		$ 190,086	$ 0	$ 190,086
065		Dietary				
065	1	Salaries and Wages		$ 439,800	$	$ 439,800
065	2	Fringe Benefits		106,970		106,970
065	3	Agency Staff				0
065	4	Other - Nonlabor		390,780		390,780
065	5	Dietary - Total		$ 937,550	$ 0	$ 937,550
070	4	Provision for Bad Debts		$	$	$ 0
		Ancillary Services (Note 1)				
075		Patient Supplies				
075	1	Salaries and Wages		$	$	$ 0
075	2	Fringe Benefits				0
075	3	Agency Staff				0
075	4	Other - Nonlabor		124,663		124,663
075	5	Patient Supplies - Total		$ 124,663	$ 0	$ 124,663
077		Specialized Support Surfaces				
077	1	Salaries and Wages		$	$	$ 0
077	2	Fringe Benefits				0
077	3	Agency Staff				0
077	4	Other - Nonlabor		32,718		32,718
077	5	Specialized Support Surfaces - Total		$ 32,718	$ 0	$ 32,718

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: REO VISTA HEALTHCARE CENTER

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZT18684G

NPI: 1255499174

OSHPD Facility Number: 206370756

Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
080		Physical Therapy				
080	1	Salaries and Wages		$ 568,136	$	$ 568,136
080	2	Fringe Benefits		136,580		136,580
080	3	Agency Staff				0
080	4	Other - Nonlabor		4,253		4,253
080	5	Physical Therapy - Total		$ 708,969	$ 0	$ 708,969
081		Respiratory Therapy				
081	1	Salaries and Wages		$	$	$ 0
081	2	Fringe Benefits				0
081	3	Agency Staff				0
081	4	Other - Nonlabor				0
081	5	Respiratory Therapy - Total		$ 0	$ 0	$ 0
082		Occupational Therapy				
082	1	Salaries and Wages		$ 350,099	$	$ 350,099
082	2	Fringe Benefits		77,275		77,275
082	3	Agency Staff				0
082	4	Other - Nonlabor		(104)		(104)
082	5	Occupational Therapy - Total		$ 427,270	$ 0	$ 427,270
083		Speech Pathology				
083	1	Salaries and Wages		$ 67,633	$	$ 67,633
083	2	Fringe Benefits		16,090		16,090
083	3	Agency Staff		788		788
083	4	Other - Nonlabor				0
083	5	Speech Pathology - Total		$ 84,511	$ 0	$ 84,511
085		Pharmacy				
085	1	Salaries and Wages		$	$	$ 0
085	2	Fringe Benefits				0
085	3	Agency Staff				0
085	4	Other - Nonlabor		327,833		327,833
085	5	Pharmacy - Total		$ 327,833	$ 0	$ 327,833
090		Laboratory				
090	1	Salaries and Wages		$	$	$ 0
090	2	Fringe Benefits				0
090	3	Agency Staff				0
090	4	Other - Nonlabor		53,387		53,387
090	5	Laboratory - Total		$ 53,387	$ 0	$ 53,387
095		Home Health Services				
095	1	Salaries and Wages		$	$	$ 0
095	2	Fringe Benefits				0
095	3	Agency Staff				0
095	4	Other - Nonlabor				0
095	5	Home Health Services - Total		$ 0	$ 0	$ 0
100		Other Ancillary Services				
100	1	Salaries and Wages		$	$	$ 0
100	2	Fringe Benefits				0
100	3	Agency Staff				0
100	4	Other - Nonlabor		44,366		44,366
100	5	Other Ancillary Services - Total		$ 44,366	$ 0	$ 44,366

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: REO VISTA HEALTHCARE CENTER

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZT18684G

NPI: 1255499174

OSHPD Facility Number: 206370756

Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
101		Subacute Ancillary Services				
101	1	Salaries and Wages		$	$	$ 0
101	2	Fringe Benefits				0
101	3	Agency Staff				0
101	4	Other - Nonlabor				0
101	5	Subacute Ancillary Services - Total		$ 0	$ 0	$ 0
102		Subacute Pediatrics Ancillary Services				
102	1	Salaries and Wages		$	$	$ 0
102	2	Fringe Benefits				0
102	3	Agency Staff				0
102	4	Other - Nonlabor				0
102	5	Subacute Pediatrics Ancillary Services - Total		$ 0	$ 0	$ 0
104		**Subtotal 075 - 102**		$ 1,803,717	$ 0	$ 1,803,717
		Routine Services				
105		Skilled Nursing Care				
105	1	Salaries and Wages		$ 3,637,785	$	$ 3,637,785
105	2	Fringe Benefits		870,904		870,904
105	3	Agency Staff		17,262		17,262
105	4	Other - Nonlabor		431,610		431,610
105	5	Skilled Nursing Care - Total		$ 4,957,561	$ 0	$ 4,957,561
110		Intermediate Care				
110	1	Salaries and Wages		$	$	$ 0
110	2	Fringe Benefits				0
110	3	Agency Staff				0
110	4	Other - Nonlabor				0
110	5	Intermediate Care - Total		$ 0	$ 0	$ 0
115		Mentally Disordered				
115	1	Salaries and Wages		$	$	$ 0
115	2	Fringe Benefits				0
115	3	Agency Staff				0
115	4	Other - Nonlabor				0
115	5	Mentally Disordered - Total		$ 0	$ 0	$ 0
120		Developmentally Disabled				
120	1	Salaries and Wages		$	$	$ 0
120	2	Fringe Benefits				0
120	3	Agency Staff				0
120	4	Other - Nonlabor				0
120	5	Developmentally Disabled - Total		$ 0	$ 0	$ 0
125		Subacute Care				
125	1	Salaries and Wages		$	$	$ 0
125	2	Fringe Benefits				0
125	3	Agency Staff				0
125	4	Other - Nonlabor				0
125	5	Subacute Care - Total		$ 0	$ 0	$ 0
126		Subacute Care - Pediatrics				
126	1	Salaries and Wages		$	$	$ 0
126	2	Fringe Benefits				0
126	3	Agency Staff				0
126	4	Other - Nonlabor				0
126	5	Subacute Care - Pediatrics - Total		$ 0	$ 0	$ 0

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: REO VISTA HEALTHCARE CENTER

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZT18684G

NPI: 1255499174

OSHPD Facility Number: 206370756

Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
128		Transitional Inpatient Care				
128	1	Salaries and Wages		$	$	$ 0
128	2	Fringe Benefits				0
128	3	Agency Staff				0
128	4	Other - Nonlabor				0
128	5	Transitional Inpatient Care - Total		$ 0	$ 0	$ 0
130		Hospice Inpatient Care				
130	1	Salaries and Wages		$	$	$ 0
130	2	Fringe Benefits				0
130	3	Agency Staff				0
130	4	Other - Nonlabor				0
130	5	Hospice Inpatient Care - Total		$ 0	$ 0	$ 0
135		Other Routine Services				
135	1	Salaries and Wages		$	$	$ 0
135	2	Fringe Benefits				0
135	3	Agency Staff				0
135	4	Other - Nonlabor				0
135	5	Other Routine Services - Total		$ 0	$ 0	$ 0
		Other Nonreimbursable				
139		Residential Care **				
139	1	Salaries and Wages		$	$	$ 0
139	2	Fringe Benefits				0
139	3	Agency Staff				0
139	4	Other - Nonlabor				0
139	5	Residential Care - Total		$ 0	$ 0	$ 0
140		Beauty and Barber				
140	1	Salaries and Wages		$	$	$ 0
140	2	Fringe Benefits				0
140	3	Agency Staff				0
140	4	Other - Nonlabor		4,936		4,936
140	5	Beauty and Barber - Total		$ 4,936	$ 0	$ 4,936
145		Other Nonreimbursable				
145	1	Salaries and Wages		$	$	$ 0
145	2	Fringe Benefits				0
145	3	Agency Staff				0
145	4	Other - Nonlabor				0
145	5	Other Nonreimbursable - Total		$ 0	$ 0	$ 0
146		**Subtotal 105 - 145**		$ 4,962,497	$ 0	$ 4,962,497
155		Social Services				
155	1	Salaries and Wages		$ 95,357	$	$ 95,357
155	2	Fringe Benefits		23,333		23,333
155	3	Agency Staff				0
155	4	Other - Nonlabor		27,389		27,389
155	5	Social Services - Total		$ 146,079	$ 0	$ 146,079
160		Activities				
160	1	Salaries and Wages		$ 109,516	$	$ 109,516
160	2	Fringe Benefits		28,126		28,126
160	3	Agency Staff				0
160	4	Other - Nonlabor		16,318		16,318
160	5	Activities - Total		$ 153,960	$ 0	$ 153,960

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: REO VISTA HEALTHCARE CENTER

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZT18684G

NPI: 1255499174

OSHPD Facility Number: 206370756

Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
165		Administration				
165	1	Salaries and Wages		$ 784,798	$	$ 784,798
165	2	Fringe Benefits		156,764		156,764
165	3	Agency Staff				0
165	4	Other - Nonlabor		1,180,838		1,180,838
165	5	Administration - Total		$ 2,122,400	$ 0	$ 2,122,400
166		Medical Records				
166	1	Medical Records - Salaries and Wages		$ 149,210	$	$ 149,210
166	2	Medical Records - Fringe Benefits		37,716		37,716
166	3	Medical Records - Agency Staff				0
166	4	Medical Records - Other - Nonlabor		11,376		11,376
166	5	Medical Records - Total		$ 198,302	$ 0	$ 198,302
167	4	DPH Licensing Fees ***		$ 65,148	$	$ 65,148
168	4	Liability Insurance ***		$ 152,865	$	$ 152,865
169	4	Quality Assurance Fees ***		$ 541,516	$	$ 541,516
170		Inservice Education - Nursing				
170	1	Salaries and Wages		$ 88,278	$	$ 88,278
170	2	Fringe Benefits		21,095		21,095
170	3	Agency Staff				0
170	4	Other - Nonlabor		513		513
170	5	Inservice Education - Nursing - Total		$ 109,886	$ 0	$ 109,886
174		Caregiver Training ***				
174	1	Salaries and Wages		$	$	$ 0
174	2	Fringe Benefits				0
174	3	Agency Staff				0
174	4	Other - Nonlabor				0
174	5	Caregiver Training - Total		$ 0	$ 0	$ 0
		Subtotal 155 - 174		$ 3,490,156	$ 0	$ 3,490,156
200		**Total**		**$ 13,316,468**	**$ $ -**	**$ 13,316,468**

NOTE 1: Ancillary service costs are reclassified only if the facility has an Adult Subacute unit.

* Amounts reclassified from ancillary service type accounts (lines 75 through 100)

** Complete with Direct Residential Care Costs

*** Amounts reclassified from Administration (line 165)

**** Totals in column 5 must match page 10.1, column 14, for each respective cost center (except reclasses)

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
REO VISTA HEALTHCARE CENTER	ZZT18684G	1255499174	206370756	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	Sub No.		TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7
005	1	Plant Operations and Maintenance - Salaries and Wages	(35)				(35)			
005	2	Plant Operations and Maintenance - Fringe Benefits	(9)				(9)			
005	3	Plant Operations and Maintenance - Agency Staff	0							
005	4	Plant Operations and Maintenance - Other - Nonlabor	44				44			
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	(720,000)							
040	4	Property Taxes	0							
045	4	Property Insurance	0							
050	4	Interest-Property, Plant, and Equipment	0							
055	4	Interest-Other	1,617		1,617					
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	(735)					(735)		
065	2	Dietary - Fringe Benefits	(179)					(179)		
065	3	Dietary - Agency Staff	0							
065	4	Dietary - Other - Nonlabor	914					914		
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							

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
REO VISTA HEALTHCARE CENTER	ZZT18684G	1255499174	206370756	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	Sub No.		TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7
083	1	Speech Pathology - Salaries and Wages	0							
083	2	Speech Pathology - Fringe Benefits	0							
083	3	Speech Pathology - Agency Staff	0							
083	4	Speech Pathology - Other - Nonlabor	0							
085	1	Pharmacy - Salaries and Wages	0							
085	2	Pharmacy - Fringe Benefits	0							
085	3	Pharmacy - Agency Staff	0							
085	4	Pharmacy - Other - Nonlabor	0							
090	1	Laboratory - Salaries and Wages	0							
090	2	Laboratory - Fringe Benefits	0							
090	3	Laboratory - Agency Staff	0							
090	4	Laboratory - Other - Nonlabor	0							
095	1	Home Health Services - Salaries and Wages	0							
095	2	Home Health Services - Fringe Benefits	0							
095	3	Home Health Services - Agency Staff	0							
095	4	Home Health Services - Other - Nonlabor	0							
100	1	Other Ancillary Services - Salaries and Wages	0							
100	2	Other Ancillary Services - Fringe Benefits	0							
100	3	Other Ancillary Services - Agency Staff	0							
100	4	Other Ancillary Services - Other - Nonlabor	0							
101	1	Subacute Ancillary Services - Salaries and Wages	0							
101	2	Subacute Ancillary Services - Fringe Benefits	0							
101	3	Subacute Ancillary Services - Agency Staff	0							
101	4	Subacute Ancillary Services - Other - Nonlabor	0							
102	1	Subacute Pediatrics Ancillary Services - Salaries and Wages	0							
102	2	Subacute Pediatrics Ancillary - Services Fringe Benefits	0							
102	3	Subacute Pediatrics Ancillary - Services Agency Staff	0							
102	4	Subacute Pediatrics 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 - Salaries and Wages	0							
115	2	Mentally Disordered - Fringe Benefits	0							
115	3	Mentally Disordered - Agency Staff	0							
115	4	Mentally Disordered - Other - Nonlabor	0							
120	1	Developmentally Disabled - Salaries and Wages	0							
120	2	Developmentally Disabled - Fringe Benefits	0							
120	3	Developmentally Disabled - Agency Staff	0							
120	4	Developmentally Disabled - Other - Nonlabor	0							
125	1	Subacute Care - Salaries and Wages	0							
125	2	Subacute Care - Fringe Benefits	0							

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
REO VISTA HEALTHCARE CENTER	ZZT18684G	1255499174	206370756	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	Sub No.		TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7
125	3	Subacute Care - Agency Staff	0							
125	4	Subacute Care - Other - Nonlabor	0							
126	1	Subacute Care - Pediatrics - Salaries and Wages	0							
126	2	Subacute Care - Pediatrics - Fringe Benefits	0							
126	3	Subacute Care - Pediatrics - Agency Staff	0							
126	4	Subacute Care - Pediatrics - Other - Nonlabor	0							
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	(240,204)							
165	2	Administration - Fringe Benefits	0							
165	3	Administration - Agency Staff	0							
165	4	Administration - Other - Nonlabor	(25,323)	3,156	1,101	(29,951)			371	
166	1	Medical Records - Salaries and Wages	(106)						(106)	
166	2	Medical Records - Fringe Benefits	(30)						(30)	
166	3	Medical Records - Agency Staff	0							
166	4	Medical Records - Other - Nonlabor	(235)						(235)	

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
REO VISTA HEALTHCARE CENTER	ZZT18684G	1255499174	206370756	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	Sub No.		TOTAL ADJ (Pages 1 & 2)		AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7
167	4	DPH Licensing Fees	(18,654)		(3,156)						
168	4	Liability Insurance	(20,299)			(2,718)	29,951				(47,532)
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 - Medical Records - Salaries and Wages	0								
170	4	Inservice Education - Nursing - Medical Records - Fringe Benefits	0								
174	1	Caregiver Training - Salaries and Wages	0								
174	2	Caregiver Training - Fringe Benefits	0								
174	3	Caregiver Training - Agency Staff	0								
174	4	Caregiver Training - Other - Nonlabor	0								
			0								
			0								
			0								
			0								
			0								
			0								
			0								
			0								
200		Total	($1,023,234)	0	0	0	0	0	0	0	(47,532)
			(To Sch 8)								

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
REO VISTA HEALTHCARE CENTER	ZZT18684G	1255499174	206370756	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	Sub No.		AUDIT ADJ 8	AUDIT ADJ 9	AUDIT ADJ 10	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
005	1	Plant Operations and Maintenance - Salaries and Wages									
005	2	Plant Operations and Maintenance - Fringe Benefits									
005	3	Plant Operations and Maintenance - Agency Staff									
005	4	Plant Operations and Maintenance - Other - Nonlabor									
010	1	Housekeeping - Salaries and Wages									
010	2	Housekeeping - Fringe Benefits									
010	3	Housekeeping - Agency Staff									
010	4	Housekeeping - Other - Nonlabor									
015	4	Depreciation: Buildings and Improvements									
020	4	Depreciation: Leasehold Improvements									
025	4	Depreciation: Equipment									
030	4	Depreciation and Amortization - Other									
035	4	Leases and Rentals		(720,000)							
040	4	Property Taxes									
045	4	Property Insurance									
050	4	Interest-Property, Plant, and Equipment									
055	4	Interest-Other									
060	1	Laundry and Linen - Salaries and Wages									
060	2	Laundry and Linen - Fringe Benefits									
060	3	Laundry and Linen - Agency Staff									
060	4	Laundry and Linen - Other - Nonlabor									
065	1	Dietary - Salaries and Wages									
065	2	Dietary - Fringe Benefits									
065	3	Dietary - Agency Staff									
065	4	Dietary - Other - Nonlabor									
070	4	Provision for Bad Debts									
075	1	Patient Supplies - Salaries and Wages									
075	2	Patient Supplies - Fringe Benefits									
075	3	Patient Supplies - Agency Staff									
075	4	Patient Supplies - Other - Nonlabor									
077	1	Specialized Support Surfaces - Salaries and Wages									
077	2	Specialized Support Surfaces - Fringe Benefits									
077	3	Specialized Support Surfaces - Agency Staff									
077	4	Specialized Support Surfaces - Other - Nonlabor									
080	1	Physical Therapy - Salaries and Wages									
080	2	Physical Therapy - Fringe Benefits									
080	3	Physical Therapy - Agency Staff									
080	4	Physical Therapy - Other - Nonlabor									
081	1	Respiratory Therapy - Salaries and Wages									
081	2	Respiratory Therapy - Fringe Benefits									
081	3	Respiratory Therapy - Agency Staff									
081	4	Respiratory Therapy - Other - Nonlabor									
082	1	Occupational Therapy - Salaries and Wages									
082	2	Occupational Therapy - Fringe Benefits									
082	3	Occupational Therapy - Agency Staff									
082	4	Occupational Therapy - Other - Nonlabor									

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
REO VISTA HEALTHCARE CENTER	ZZT18684G	1255499174	206370756	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	Sub No.		AUDIT ADJ 8	AUDIT ADJ 9	AUDIT ADJ 10	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
083	1	Speech Pathology - Salaries and Wages									
083	2	Speech Pathology - Fringe Benefits									
083	3	Speech Pathology - Agency Staff									
083	4	Speech Pathology - Other - Nonlabor									
085	1	Pharmacy - Salaries and Wages									
085	2	Pharmacy - Fringe Benefits									
085	3	Pharmacy - Agency Staff									
085	4	Pharmacy - Other - Nonlabor									
090	1	Laboratory - Salaries and Wages									
090	2	Laboratory - Fringe Benefits									
090	3	Laboratory - Agency Staff									
090	4	Laboratory - Other - Nonlabor									
095	1	Home Health Services - Salaries and Wages									
095	2	Home Health Services - Fringe Benefits									
095	3	Home Health Services - Agency Staff									
095	4	Home Health Services - Other - Nonlabor									
100	1	Other Ancillary Services - Salaries and Wages									
100	2	Other Ancillary Services - Fringe Benefits									
100	3	Other Ancillary Services - Agency Staff									
100	4	Other Ancillary Services - Other - Nonlabor									
101	1	Subacute Ancillary Services - Salaries and Wages									
101	2	Subacute Ancillary Services - Fringe Benefits									
101	3	Subacute Ancillary Services - Agency Staff									
101	4	Subacute Ancillary Services - Other - Nonlabor									
102	1	Subacute Pediatrics Ancillary Services - Salaries and Wages									
102	2	Subacute Pediatrics Ancillary - Services Fringe Benefits									
102	3	Subacute Pediatrics Ancillary - Services Agency Staff									
102	4	Subacute Pediatrics Ancillary Services - Other - Nonlabor									
105	1	Skilled Nursing Care - Salaries and Wages									
105	2	Skilled Nursing Care - Fringe Benefits									
105	3	Skilled Nursing Care - Agency Staff									
105	4	Skilled Nursing Care - Other - Nonlabor									
110	1	Intermediate Care - Salaries and Wages									
110	2	Intermediate Care - Fringe Benefits									
110	3	Intermediate Care Agency Staff									
110	4	Intermediate Care - Other - Nonlabor									
115	1	Mentally Disordered - Salaries and Wages									
115	2	Mentally Disordered - Fringe Benefits									
115	3	Mentally Disordered - Agency Staff									
115	4	Mentally Disordered - Other - Nonlabor									
120	1	Developmentally Disabled - Salaries and Wages									
120	2	Developmentally Disabled - Fringe Benefits									
120	3	Developmentally Disabled - Agency Staff									
120	4	Developmentally Disabled - Other - Nonlabor									
125	1	Subacute Care - Salaries and Wages									
125	2	Subacute Care - Fringe Benefits									

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
REO VISTA HEALTHCARE CENTER	ZZT18684G	1255499174	206370756	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	Sub No.		AUDIT ADJ 8	AUDIT ADJ 9	AUDIT ADJ 10	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
125	3	Subacute Care - Agency Staff									
125	4	Subacute Care - Other - Nonlabor									
126	1	Subacute Care - Pediatrics - Salaries and Wages									
126	2	Subacute Care - Pediatrics - Fringe Benefits									
126	3	Subacute Care - Pediatrics - Agency Staff									
126	4	Subacute Care - Pediatrics - Other - Nonlabor									
128	1	Transitional Inpatient Care Salaries and Wages									
128	2	Transitional Inpatient Care Fringe Benefits									
128	3	Transitional Inpatient Care Agency Staff									
128	4	Transitional Inpatient Care - Other - Nonlabor									
130	1	Hospice Inpatient Care - Salaries and Wages									
130	2	Hospice Inpatient Care - Fringe Benefits									
130	3	Hospice Inpatient Care -Agency Staff									
130	4	Hospice Inpatient Care - Other - Nonlabor									
135	1	Other Routine Services - Salaries and Wages									
135	2	Other Routine Services - Fringe Benefits									
135	3	Other Routine Services - Agency Staff									
135	4	Other Routine Services - Other - Nonlabor									
139	1	Residential Care - Salaries and Wages									
139	2	Residential Care - Fringe Benefits									
139	3	Residential Care - Agency Staff									
139	4	Residential Care - Other - Nonlabor									
140	1	Beauty and Barber Salaries and Wages									
140	2	Beauty and Barber Fringe Benefits									
140	3	Beauty and Barber Agency Staff									
140	4	Beauty and Barber - Other - Nonlabor									
145	1	Other Nonreimbursable - Salaries and Wages									
145	2	Other Nonreimbursable - Fringe Benefits									
145	3	Other Nonreimbursable - Agency Staff									
145	4	Other Nonreimbursable - Other - Nonlabor									
155	1	Social Services - Salaries and Wages									
155	2	Social Services - Fringe Benefits									
155	3	Social Services - Agency Staff									
155	4	Social Services - Other - Nonlabor									
160	1	Activities - Salaries and Wages									
160	2	Activities - Fringe Benefits									
160	3	Activities - Agency Staff									
160	4	Activities - Other - Nonlabor									
165	1	Administration - Salaries and Wages	(240,204)								
165	2	Administration - Fringe Benefits									
165	3	Administration - Agency Staff									
165	4	Administration - Other - Nonlabor									
166	1	Medical Records - Salaries and Wages									
166	2	Medical Records - Fringe Benefits									
166	3	Medical Records - Agency Staff									
166	4	Medical Records - Other - Nonlabor									

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
REO VISTA HEALTHCARE CENTER	ZZT18684G	1255499174	206370756	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	Sub No.		AUDIT ADJ 8	AUDIT ADJ 9	AUDIT ADJ 10	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
167	4	DPH Licensing Fees			(15,498)						
168	4	Liability Insurance									
169	4	Quality Assurance Fees									
170	1	Inservice Education - Nursing - Salaries and Wages									
170	2	Inservice Education - Nursing - Fringe Benefits									
170	3	Inservice Education - Nursing - Medical Records - Salaries and Wages									
170	4	Inservice Education - Nursing - Medical Records - Fringe Benefits									
174	1	Caregiver Training - Salaries and Wages									
174	2	Caregiver Training - Fringe Benefits									
174	3	Caregiver Training - Agency Staff									
174	4	Caregiver Training - Other - Nonlabor									
200		Total	(240,204)	(720,000)	(15,498)	0	0	0	0	0	0

Provider Name	Fiscal Period	Provider Number, NPI	Adjustments
REO VISTA HEALTHCARE CENTER	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009	ZZT18684G, 1255499174	12

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	167	4	8A-2	167	4	DPH Licensing Fees		$65,148	($3,156)	$61,992	*
	10.5	165	4	8A-2	165	4	Administration - Other - Nonlabor		1,180,838	3,156	1,183,994	*
							To reclassify licensing fees expense not related to DPH licensing fees to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 W&I Code, Section 14126.023					
2	10.5	168	4	8A-2	168	4	Liability Insurance		$152,865	($2,718)	$150,147	*
	10.5	055	4	8A-2	055	4	Interest - Other		107,400	1,617	109,017	
	10.5	165	4	8A-2	165	4	Administration - Other - Nonlabor	*	1,183,994	1,101	1,185,095	*
							To reclassify interest expense not related to liability insurance to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 W&I Code, Section 14126.023					
3	10.5	165	4	8A-2	165	4	Administration - Other - Nonlabor	*	$1,185,095	($29,951)	$1,155,144	*
	10.5	168	4	8A-2	168	4	Liability Insurance	*	150,147	29,951	180,098	*
							To reclassify legal fees expense related to liability insurance deductibles to the appropriate cost center for proper cost determination in conjunction with adjustment 7. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 W&I Code, Section 14126.023					
4	10.5	005	1	8A-2	005	1	Plant Operations and Maintenance - Salaries and Wages		$144,731	($35)	$144,696	
	10.5	005	2	8A-2	005	2	Plant Operations and Maintenance - Fringe Benefits		35,451	(9)	35,442	
	10.5	005	4	8A-2	005	4	Plant Operations and Maintenance - Other - Nonlabor		297,304	44	297,348	
							To reclassify the provider's revenue offset for proper cost determination. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 W&I Code, Section 14126.023					

*Balance carried forward from prior/to subsequent adjustments

Provider Name	Fiscal Period	Provider Number, NPI	Adjustments
REO VISTA HEALTHCARE CENTER	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009	ZZT18684G, 1255499174	12

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				
5	10.5	065	1	8A-2	065	1	Dietary - Salaries and Wages		$439,800	($735)	$439,065
	10.5	065	2	8A-2	065	2	Dietary - Fringe Benefits		106,970	(179)	106,791
	10.5	065	4	8A-2	065	4	Dietary - Other - Nonlabor		390,780	914	391,694
							To reclassify the provider's revenue offset for proper cost determination.				
							42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304				
							W&I Code, Section 14126.023				
6	10.5	166	1	8A-2	166	1	Medical Records - Salaries and Wages		$149,210	($106)	$149,104
	10.5	166	2	8A-2	166	2	Medical Records - Fringe Benefits		37,716	(30)	37,686
	10.5	166	4	8A-2	166	4	Medical Records - Other - Nonlabor		11,376	(235)	11,141
	10.5	165	4	8A-2	165	4	Administration - Other - Nonlabor	*	1,155,144	371	1,155,515
							To reclassify the provider's adjustment for proper cost determination.				
							42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304				
							W&I Code, Section 14126.023				

*Balance carried forward from prior/to subsequent adjustments

Provider Name	Fiscal Period	Provider Number, NPI	Adjustments
REO VISTA HEALTHCARE CENTER	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009	ZZT18684G, 1255499174	12

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				
7	10.5	168	4	8A-2	168	4	Liability Insurance To eliminate accrued liability insurance expense due to lack of documentation in conjunction with adjustment 3. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304	*	$180,098	($47,532)	$132,566
8	10.5	165	1	8A-2	165	1	Administration - Salaries and Wages To adjust administrator compensation to a reasonable amount based on the latest administrator compensation table. Social Security Act, Section 1861(v)(1)(a) 42 CFR 413.9(c)(2), 413.20, and 413.24 CMS Pub. 15-1, Sections 904, 905.1, 2102.1, 2102.3, 2300, and 2304		$784,798	($240,204)	$544,594
9	10.5	035	4	8A-2	035	4	Leases and Rentals To eliminate the nonallowable facility rent expense paid to a related party. 42 CFR 413.17, 413.20, and 413.24 CMS Pub. 15-1, Sections 1000, 1005, 1011.5, 2300, and 2304		$720,000	($720,000)	$0
10	10.5	167	4	8A-2	167	4	DPH Licensing Fees To reflect the proper accrual of DPH Licensing Fees applicable to the audit period. 42 CFR 413.5 and 413.24 CMS Pub. 15-1, Sections 2300 and 2302.1	*	$61,992	($15,498)	$46,494

*Balance carried forward from prior/to subsequent adjustments

Provider Name	Fiscal Period	Provider Number, NPI	Adjustments
REO VISTA HEALTHCARE CENTER	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009	ZZT18684G, 1255499174	12

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
							ADJUSTMENT TO REPORTED PATIENT DAYS			
11	11(2)	105	1	1	12	N/A	Skilled Nursing Care - Total Patient Days To adjust total patient days to agree with the provider's patient census reports. 42 CFR 413.20 and 413.50 CMS Pub. 15-1, Sections 2205 and 2304	54,464	16	54,480

Provider Name	Fiscal Period	Provider Number, NPI	Adjustments
REO VISTA HEALTHCARE CENTER	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009	ZZT18684G, 1255499174	12

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
							ADJUSTMENT TO OTHER MATTERS			
12	N/A			1	14		Medi-Cal Overpayments - Skilled Nursing Care To recover outstanding Medi-Cal credit balances. CCR, Title 22, Sections 50761 and 51458.1	$0	$39,518	$39,518