

**REPORT
ON THE
RATE SETTING AUDIT**

**VISTA DEL SOL CARE CENTER
LOS ANGELES, CALIFORNIA
PROVIDER NUMBER: ZZT05599I AND
NPI NUMBER: 1447443023**

**FISCAL PERIOD ENDED
DECEMBER 31, 2009**

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

**Section Chief: Louise Wong
Audit Supervisor: David Mui
Auditor: Joanne Hui**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

May 16, 2011

Michelle Lewis
Accounting Supervisor
Foresight Management Services
5000 Executive Parkway, Suite 150
San Ramon, CA 94583

PROVIDER: VISTA DEL SOL CARE CENTER
PROVIDER NUMBER: ZZT05599I
NPI NUMBER: 1447443023
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 and patient days for the above fiscal period in accordance with Medi-Cal reimbursement principles.

This audit report includes the:

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

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

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

John Melton, Chief
Office of Administrative Appeals and Hearings
1029 J Street, Suite 200
Sacramento, CA 95814-2825
(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
P.O. 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 - Richmond at (510) 620-3100.

Original Signed by

Louise Wong, Chief
Audits Section - Richmond
Financial Audits Branch

Certified

SUMMARY OF AUDITED FACILITY COST PER PATIENT DAY

Provider Name:
VISTA DEL SOL CARE CENTER

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

Provider Number:
ZZT05599I

NPI:
1447443023

OSHPD Facility No.:
206190227

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	\$ 1,196,536	\$ 102.97
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 369,005	\$ 31.76
3	Cost of Direct and Indirect NonLabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 215,530	\$ 18.55
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 405,914	\$ 34.93
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 42,696	\$ 3.67
6	DPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 12,206	\$ 1.05
7	Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 14,917	\$ 1.28
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 277,643	\$ 23.89
11	Cost of Routine Service/Audited Total Costs	\$ 2,702,152	\$ 2,534,448	\$ 218.11
12	Total Patient Days (Adj)	11,620	11,620	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 232.54	\$ 218.11	
14	Overpayments (Adj)	\$ 0	\$ 0	
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	

SUMMARY OF AUDITED FACILITY COST PER PATIENT DAY

Provider Name:
VISTA DEL SOL CARE CENTER

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

Provider Number:
ZZT05599I

NPI:
1447443023

OSHPD Facility No.:
206190227

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:
VISTA DEL SOL CARE CENTER

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

Provider Number:
ZZT05599I

NPI:
1447443023

OSHPD Facility No.:
206190227

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs	Activities	Total
			155	160	
	GENERAL SERVICES				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services (Salaries, Fringe Benefits, & Agency Labor)	\$ 37,450	\$ 37,450		
160	Activities (Salaries, Fringe Benefits, & Agency Labor)	55,496		\$ 55,496	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
	ANCILLARY SERVICES				
075	Patient Supplies	8,258	0	0	8,258 ***
077	Specialized Support Surfaces	N/A	0	0	0 ***
080	Physical Therapy	170,000	0	0	170,000 ***
081	Respiratory Therapy	0	0	0	0 ***
082	Occupational Therapy	85,203	0	0	85,203 ***
083	Speech Pathology	5,071	0	0	5,071 ***
085	Pharmacy	48,482	0	0	48,482 ***
090	Laboratory	5,164	0	0	5,164 ***
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	7,691	0	0	7,691
101	Subacute Ancillary Services	0	0	0	0
102	Subacute Pediatrics Ancillary Services	0	0	0	0 **
	ROUTINE SERVICES				
105	Skilled Nursing Care	1,103,590	37,450	55,496	1,196,536 *
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	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	TOTAL	\$ 1,526,405	\$ 37,450	\$ 55,496	\$ 1,526,405

* (To Schedule 1)

** (To Pediatric Subacute Schedule 1)

*** (To Pediatric Subacute Schedule 2)

ALLOCATION OF GENERAL SERVICES - LABOR
(INDIRECT CARE)

Provider Name:
VISTA DEL SOL CARE CENTER

Provider Number:
ZZT055991

NPI:
1447443023

OSHPD Facility Number:
206190227

Fiscal Period:
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 Svcs 155	Activities 160	In-serv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 53,251	\$ 53,251										
010	Housekeeping	100,042	794	\$ 100,836									
060	Laundry and Linen	15,631	1,852	3,561	\$ 21,044								
065	Dietary	137,072	6,616	12,718	0	\$ 156,406							
155	Social Services	N/A	1,588	3,052	0	0	\$ 4,640						
160	Activities	N/A	0	0	0	0	0	\$ -					
165	Administration	N/A	5,293	10,174	0	0	0	0		\$ 15,467	\$ 15,467		
166	Medical Records	52,228	0	0	0	0	0	0		52,228		\$ 52,228	
170	Inservice Education - Nursing	29,883	0	0	0	0	0	0	\$ 29,883				
ANCILLARY SERVICES													
075	Patient Supplies		0	0	0	0	0	0	0	0	51	173	\$ 224 ***
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0 ***
080	Physical Therapy		3,075	5,911	0	0	0	0	0	8,986	1,320	4,457	14,763 ***
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	528	1,784	2,312 ***
083	Speech Pathology		0	0	0	0	0	0	0	0	31	106	138 ***
085	Pharmacy		0	0	0	0	0	0	0	0	301	1,015	1,316 ***
090	Laboratory		0	0	0	0	0	0	0	0	32	108	140 ***
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	48	161	209
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		34,033	65,420	21,044	156,406	4,640	0	29,883	311,426	13,156	44,424	369,005 *
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		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	\$ 388,107	\$ 53,251	\$ 100,836	\$ 21,044	\$ 156,406	\$ 4,640	\$ -	\$ 29,883	\$ 320,412	\$ 15,467	\$ 52,228	\$ 388,107

* (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:
VISTA DEL SOL CARE CENTER

Provider Number:
ZZT055991

NPI:
1447443023

OSHPD Facility Number:
206190227

Fiscal Period:
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	\$ 85,689	\$ 85,689										
010	Housekeeping	7,775	1,278	\$ 9,053									
060	Laundry and Linen	29,293	2,981	320	\$ 32,594								
065	Dietary	58,675	10,646	1,142	0	\$ 70,463							
155	Social Services	112	2,555	274	0	0	\$ 2,941						
160	Activities	4,376	0	0	0	0	0	\$ 4,376					
165	Administration	N/A	8,517	913	0	0	0	0		\$ 9,430	\$ 9,430		
166	Medical Records	1,089	0	0	0	0	0	0		1,089		\$ 1,089	
170	Inservice Education - Nursing	0	0	0	0	0	0	0	\$ -				
ANCILLARY SERVICES													
075	Patient Supplies	0	0	0	0	0	0	0	0	0	31	4	\$ 35
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	0	4,948	531	0	0	0	0	0	5,479	805	93	6,377
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	322	37	359
083	Speech Pathology	0	0	0	0	0	0	0	0	0	19	2	21
085	Pharmacy	0	0	0	0	0	0	0	0	0	183	21	204
090	Laboratory	0	0	0	0	0	0	0	0	0	20	2	22
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	29	3	32
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	35,572	54,764	5,873	32,594	70,463	2,941	4,376	0	206,583	8,021	926	215,530
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		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	\$ 222,581	\$ 85,689	\$ 9,053	\$ 32,594	\$ 70,463	\$ 2,941	\$ 4,376	\$ -	\$ 212,062	\$ 9,430	\$ 1,089	\$ 222,581

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

ALLOCATION OF CAPITAL COSTS

Provider Name:
VISTA DEL SOL CARE CENTER

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

Provider Number:
ZZT05599I

NPI:
1447443023

OSHPD Facility Number:
206190227

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital	Plant Ops	Hskpng	Laundry	Dietary	Soc Srvs	Activities
				Various	5	10	60	65	155	160
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 438,210	90%							
	Property Tax (line 40)	46,093	10%	\$ 484,303						
005	Plant Operations and Maintenance			4,057	\$ 4,057					
010	Housekeeping			7,160	60	\$ 7,220				
060	Laundry and Linen			16,707	141	255	\$ 17,103			
065	Dietary			59,667	504	911	0	\$ 61,082		
155	Social Services			14,320	121	219	0	0	\$ 14,660	
160	Activities			0	0	0	0	0	0	\$ -
165	Administration			47,733	403	729	0	0	0	0
166	Medical Records			0	0	0	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			27,733	234	423	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			306,926	2,593	4,684	17,103	61,082	14,660	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			0	0	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 484,303	100%	\$ 484,303	\$ 4,057	\$ 7,220	\$ 17,103	\$ 61,082	\$ 14,660	\$ -

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

ALLOCATION OF CAPITAL COSTS

Provider Name:
VISTA DEL SOL CARE CENTER

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

Provider Number:
ZZT055991

NPI:
1447443023

OSHPD Facility Number:
206190227

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 90% Of Total	Property Tax 10% Of Total
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 438,210	90%							
	Property Tax (line 40)	46,093	10%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 48,865	\$ 48,865				
166	Medical Records				0		\$ -			
170	Inservice Education - Nursing			\$ -						
ANCILLARY SERVICES										
075	Patient Supplies			0	0	162	0	\$ 162	\$ 146	\$ 15
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	28,391	4,170	0	32,561	29,462	3,099
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	1,669	0	1,669	1,510	159
083	Speech Pathology			0	0	99	0	99	90	9
085	Pharmacy			0	0	950	0	950	859	90
090	Laboratory			0	0	101	0	101	92	10
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	151	0	151	136	14
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			0	407,047	41,563	0	448,610	405,914	42,696
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	0	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 484,303	100%	\$ -	\$ 435,438	\$ 48,865	\$ -	\$ 484,303	\$ 438,210	\$ 46,093

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

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
VISTA DEL SOL CARE CENTER

Provider Number:
ZZT05599I

NPI:
1447443023

OSHPD Facility Number:
206190227

Fiscal Period:
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. 91% of Total	DPH License Fees 4% of Total	Liability Insurance 5% of Total	Quality Assur. Fees 0% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 16,665												
055	Interest-Other	2,451												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	307,304												
	Total Costs Allocable as Administration	326,420	91%											
167	DPH Licensing Fees	14,350	4%											
168	Liability Insurance	17,538	5%											
169	Quality Assurance Fees	0	0%											
174	Caregiver Training	0	0%											
	Total	358,308	100%						\$ 358,308					
ANCILLARY SERVICES														
075	Patient Supplies			\$ 8,258	\$ -	\$ -	\$ -	\$ 8,258	1,186	\$ 1,081	\$ 48	\$ 58	\$ -	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			170,000	8,986	5,479	28,391	212,856	30,577	27,856	1,225	1,497	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			85,203	0	0	0	85,203	12,239	11,150	490	599	0	0
083	Speech Pathology			5,071	0	0	0	5,071	728	664	29	36	0	0
085	Pharmacy			48,482	0	0	0	48,482	6,964	6,345	279	341	0	0
090	Laboratory			5,164	0	0	0	5,164	742	676	30	36	0	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			7,691	0	0	0	7,691	1,105	1,006	44	54	0	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			1,196,536	311,426	206,583	407,047	2,121,592	304,766	277,643	12,206	14,917	0	0
110	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0	0	0	0	0
126	Subacute Care - 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			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	\$ 358,308		\$ 1,526,405	\$ 320,412	\$ 212,062	\$ 435,438	\$ 2,494,317	\$ 358,308					
	Total Administrative Costs							\$ 358,308		\$ 326,420	\$ 14,350	\$ 17,538	\$ -	\$ -
	Unit Cost Multiplier							0.14364977						
	Accumulated Administration Costs (Sch 2 thru 5)				\$ 67,695	\$ 10,519	\$ 48,865	\$ 127,079						
	TOTAL FACILITY COSTS							\$ 2,979,704						

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

STATISTICS FOR COST ALLOCATION

Provider Name:
VISTA DEL SOL CARE CENTER

Provider Number:
ZZT05599I

NPI:
1447443023

OSHPD Facility Number:
206190227

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 13)	Plant Ops (SQ FT) 5 (Adj 13)	Hskpng (SQ FT) 10 (Adj 13)	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	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	1,000	1,000	1,000							
166	Medical Records										
170	Inservice Education - Nursing										
ANCILLARY SERVICES											
075	Patient Supplies									8,258	8,258
077	Specialized Support Surfaces									0	0
080	Physical Therapy	581	581	581						212,856	212,856
081	Respiratory Therapy									0	0
082	Occupational Therapy									85,203	85,203
083	Speech Pathology									5,071	5,071
085	Pharmacy									48,482	48,482
090	Laboratory									5,164	5,164
095	Home Health Services									0	0
100	Other Ancillary Services									7,691	7,691
101	Subacute Ancillary Services									0	0
102	Subacute Pediatrics Ancillary Services									0	0
ROUTINE SERVICES											
105	Skilled Nursing Care	6,430	6,430	6,430	115,150	34,545	1,139,162	1,139,162	1,139,162	2,121,592	2,121,592
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									0	0
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	10,146	10,061	9,911	115,150	34,545	1,139,162	1,139,162	1,139,162	2,494,317	2,494,317
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 37,450 0.032875043	\$ 55,496 0.048716513			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 53,251 5.29281384	\$ 100,836 10.17414207	\$ 21,044 0.18275671	\$ 156,406 4.52759285	\$ 4,640 0.00407325	\$ - 0.00000000	\$ 29,883 0.02623244	\$ 15,467 0.00620088	\$ 52,228 0.02093880
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 85,689 8.51694663	\$ 9,053 0.91338331	\$ 32,594 0.28305354	\$ 70,463 2.03974273	\$ 2,941 0.00258181	\$ 4,376 0.00384142	\$ - 0.00000000	\$ 9,430 0.00378073	\$ 1,089 0.00043659
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 484,303 47.73339247	\$ 4,057 0.40327387	\$ 7,220 0.72853395	\$ 17,103 0.14852645	\$ 61,082 1.76817196	\$ 14,660 0.01286872	\$ - 0.00000000	\$ - 0.00000000	\$ 48,865 0.01959062	\$ - 0.00000000

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
VISTA DEL SOL CARE CENTER

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

Provider Number:
ZZT05599I

NPI:
1447443023

OSHPD Facility Number:
206190227

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	\$ 39,438	\$ 0	\$ 39,438	(Sch 3)
005	.20-.39	Fringe Benefits	6200	14,281	(468)	13,813	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	85,689	0	85,689	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 139,408	\$ (468)	\$ 138,940	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 73,676	\$ 0	\$ 73,676	(Sch 3)
010	.20-.39	Fringe Benefits	6300	27,240	(874)	26,366	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	7,775	0	7,775	(Sch 4)
010		Housekeeping - Total	6300	\$ 108,691	\$ (874)	\$ 107,817	
015		Depreciation: Buildings and Improvements	7110 - 7120	0	0	0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	33,326	0	33,326	(Sch 5)
025		Depreciation: Equipment	7140	5,842	0	5,842	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	377	0	377	(Sch 5)
035		Leases and Rentals	7200	398,665	0	398,665	(Sch 5)
040		Property Taxes	7300	42,162	3,931	46,093	(Sch 5)
045		Property Insurance	7400	16,665	0	16,665	(Sch 6)
050		Interest-Property, Plant, and Equipment	7500	0	0	0	(Sch 5)
055		Interest-Other	7600	3,463	(1,012)	2,451	(Sch 6)
057		Subtotal 005 - 055		\$ 748,599	\$ 1,577	\$ 750,176	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 11,564	\$ 0	\$ 11,564	(Sch 3)
060	.20-.39	Fringe Benefits	6400	4,203	(136)	4,067	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	33,224	(3,931)	29,293	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 48,991	\$ (4,067)	\$ 44,924	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 102,936	\$ 0	\$ 102,936	(Sch 3)
065	.20-.39	Fringe Benefits	6500	35,346	(1,210)	34,136	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	58,675	0	58,675	(Sch 4)
065		Dietary - Total	6500	\$ 196,957	\$ (1,210)	\$ 195,747	
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	8,258	0	8,258	(Sch 2)
075		Patient Supplies - Total	8100	\$ 8,258	\$ 0	\$ 8,258	(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	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, 2009 THROUGH DECEMBER 31, 2009

Provider Number:
ZZT05599I

NPI:
1447443023

OSHPD Facility Number:
206190227

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	\$ 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	170,000	0	170,000	
080		Physical Therapy - Total	8200	\$ 170,000	\$ 0	\$ 170,000	(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	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	85,203	0	85,203	
082		Occupational Therapy - Total	8250	\$ 85,203	\$ 0	\$ 85,203	(Sch 2)
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	5,071	0	5,071	
083		Speech Pathology - Total	8280	\$ 5,071	\$ 0	\$ 5,071	(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	48,482	0	48,482	
085		Pharmacy - Total	8300	\$ 48,482	\$ 0	\$ 48,482	(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	5,164	0	5,164	
090		Laboratory - Total	8400	\$ 5,164	\$ 0	\$ 5,164	(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	7,691	0	7,691	
100		Other Ancillary Services - Total	8900	\$ 7,691	\$ 0	\$ 7,691	(Sch 2)

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
VISTA DEL SOL CARE CENTER

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

Provider Number:
ZZT05599I

NPI:
1447443023

OSHPD Facility Number:
206190227

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		\$ 329,869	\$ 0	\$ 329,869	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 777,983	\$ 1,615	\$ 779,598	(Sch 2)
105	.20-.39	Fringe Benefits	6110	273,120	(17,168)	255,952	(Sch 2)
105	.49	Agency Staff	6110	68,040	0	68,040	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	35,572	0	35,572	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 1,154,715	\$ (15,553)	\$ 1,139,162	
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:
VISTA DEL SOL CARE CENTER

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

Provider Number:
ZZT05599I

NPI:
1447443023

OSHPD Facility Number:
206190227

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	0	0	0	
140		Beauty and Barber - Total	8900	\$ 0	\$ 0	\$ 0	(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		\$ 1,154,715	\$ (15,553)	\$ 1,139,162	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	\$ 30,731	\$ (2,703)	\$ 28,028	(Sch 2)
155	.20-.39	Fringe Benefits	6600	10,691	(1,269)	9,422	(Sch 2)
155	.49	Agency Staff	6600	0	0	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600	123	(11)	112	(Sch 4)
155		Social Services - Total	6600	\$ 41,545	\$ (3,983)	\$ 37,562	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
VISTA DEL SOL CARE CENTER

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

Provider Number:
ZZT05599I

NPI:
1447443023

OSHPD Facility Number:
206190227

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	\$ 44,978	\$ (3,956)	\$ 41,022	(Sch 2)
160	.20-.39	Fringe Benefits	6700	16,398	(1,924)	14,474	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	4,798	(422)	4,376	(Sch 4)
160		Activities - Total	6700	\$ 66,174	\$ (6,302)	\$ 59,872	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 126,294	\$ (14,673)	\$ 111,621	(Sch 6)
165	.20-.39	Fringe Benefits	6900	41,160	(15,449)	25,711	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	203,063	(33,091)	169,972	(Sch 6)
165		Administration - Total	6900	\$ 370,517	\$ (63,213)	\$ 307,304	
166		Medical Records					
166	.01-.19	Medical Records - Salaries and Wages	6900	\$ 42,445	\$ (3,733)	\$ 38,712	(Sch 3)
166	.20-.39	Medical Records - Fringe Benefits	6900	15,318	(1,802)	13,516	(Sch 3)
166	.49	Medical Records - Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Medical Records - Other - Nonlabor	6900	1,194	(105)	1,089	(Sch 4)
166		Medical Records - Total	6900	\$ 58,957	\$ (5,640)	\$ 53,317	
167		DPH Licensing Fees	6900	\$ 14,350	\$ 0	\$ 14,350	(Sch 6)
168		Liability Insurance	6900	\$ 27,658	\$ (10,120)	\$ 17,538	(Sch 6)
169		Quality Assurance Fees	6900	\$ 0	\$ 0	\$ 0	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 24,469	\$ (2,152)	\$ 22,317	(Sch 3)
170	.20-.39	Fringe Benefits	6800	8,584	(1,018)	7,566	(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	\$ 33,053	\$ (3,170)	\$ 29,883	
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		\$ 612,254	\$ (92,428)	\$ 519,826	
200		Total		\$ 3,091,385	\$ (111,681)	\$ 2,979,704	

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

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
VISTA DEL SOL CARE CENTER

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

Provider Number:
ZZT05599I

NPI:
1447443023

OSHPD Facility Number:
206190227

Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
005		Plant Operations and Maintenance				
005	1	Salaries and Wages		\$ 39,438	\$ 0	\$ 39,438
005	2	Fringe Benefits		14,281	0	14,281
005	3	Agency Staff				0
005	4	Other - Nonlabor		85,689	0	85,689
005	5	Plant Operations and Maintenance - Total		\$ 139,408	\$ 0	\$ 139,408
010		Housekeeping				
010	1	Salaries and Wages		\$ 73,676	\$ 0	\$ 73,676
010	2	Fringe Benefits		27,240	0	27,240
010	3	Agency Staff				0
010	4	Other - Nonlabor		7,775	0	7,775
010	5	Housekeeping - Total		\$ 108,691	\$ 0	\$ 108,691
015	4	Depreciation: Buildings and Improvements		\$	\$	\$ 0
020	4	Depreciation: Leasehold Improvements		33,326	0	33,326
025	4	Depreciation: Equipment		5,842	0	5,842
030	4	Depreciation and Amortization - Other		377	0	377
035	4	Leases and Rentals		398,665	0	398,665
040	4	Property Taxes		42,162	0	42,162
045	4	Property Insurance		16,665	0	16,665
050	4	Interest-Property, Plant, and Equipment				0
055	4	Interest-Other		3,463	0	3,463
		Subtotal 005 - 055		748,599	0	748,599
060		Laundry and Linen				
060	1	Salaries and Wages		\$ 11,564	\$ 0	\$ 11,564
060	2	Fringe Benefits		4,203	0	4,203
060	3	Agency Staff				0
060	4	Other - Nonlabor		33,224	0	33,224
060	5	Laundry and Linen - Total		\$ 48,991	\$ 0	\$ 48,991
065		Dietary				
065	1	Salaries and Wages		\$ 102,936	\$ 0	\$ 102,936
065	2	Fringe Benefits		35,346	0	35,346
065	3	Agency Staff				0
065	4	Other - Nonlabor		58,675	0	58,675
065	5	Dietary - Total		\$ 196,957	\$ 0	\$ 196,957
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		8,258	0	8,258
075	5	Patient Supplies - Total		\$ 8,258	\$ 0	\$ 8,258
077		Specialized Support Surfaces				
077	1	Salaries and Wages		\$	\$	\$ 0
077	2	Fringe Benefits				0
077	3	Agency Staff				0
077	4	Other - Nonlabor				0
077	5	Specialized Support Surfaces - Total		\$ 0	\$ 0	\$ 0

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
VISTA DEL SOL CARE CENTER

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

Provider Number:
ZZT05599I

NPI:
1447443023

OSHPD Facility Number:
206190227

Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
080		Physical Therapy				
080	1	Salaries and Wages		\$	\$	\$ 0
080	2	Fringe Benefits				0
080	3	Agency Staff				0
080	4	Other - Nonlabor		170,000	0	170,000
080	5	Physical Therapy - Total		\$ 170,000	\$ 0	\$ 170,000
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		\$	\$	\$ 0
082	2	Fringe Benefits				0
082	3	Agency Staff				0
082	4	Other - Nonlabor		85,203	0	85,203
082	5	Occupational Therapy - Total		\$ 85,203	\$ 0	\$ 85,203
083		Speech Pathology				
083	1	Salaries and Wages		\$	\$	\$ 0
083	2	Fringe Benefits				0
083	3	Agency Staff				0
083	4	Other - Nonlabor		5,071	0	5,071
083	5	Speech Pathology - Total		\$ 5,071	\$ 0	\$ 5,071
085		Pharmacy				
085	1	Salaries and Wages		\$	\$	\$ 0
085	2	Fringe Benefits				0
085	3	Agency Staff				0
085	4	Other - Nonlabor		48,482	0	48,482
085	5	Pharmacy - Total		\$ 48,482	\$ 0	\$ 48,482
090		Laboratory				
090	1	Salaries and Wages		\$	\$	\$ 0
090	2	Fringe Benefits				0
090	3	Agency Staff				0
090	4	Other - Nonlabor		5,164	0	5,164
090	5	Laboratory - Total		\$ 5,164	\$ 0	\$ 5,164
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		7,691	0	7,691
100	5	Other Ancillary Services - Total		\$ 7,691	\$ 0	\$ 7,691

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
VISTA DEL SOL CARE CENTER

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JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

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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		\$ 329,869	\$ 0	\$ 329,869
		Routine Services				
105		Skilled Nursing Care				
105	1	Salaries and Wages		\$ 777,983	\$ 0	\$ 777,983
105	2	Fringe Benefits		273,120	0	273,120
105	3	Agency Staff		68,040	0	68,040
105	4	Other - Nonlabor		35,572	0	35,572
105	5	Skilled Nursing Care - Total		\$ 1,154,715	\$ 0	\$ 1,154,715
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

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NPI:
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OSHPD Facility Number:
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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				0
140	5	Beauty and Barber - Total		\$ 0	\$ 0	\$ 0
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		\$ 1,154,715	\$ 0	\$ 1,154,715
155		Social Services				
155	1	Salaries and Wages		\$ 30,731	\$ 0	\$ 30,731
155	2	Fringe Benefits		10,691	0	10,691
155	3	Agency Staff				0
155	4	Other - Nonlabor		123	0	123
155	5	Social Services - Total		\$ 41,545	\$ 0	\$ 41,545
160		Activities				
160	1	Salaries and Wages		\$ 44,978	\$ 0	\$ 44,978
160	2	Fringe Benefits		16,398	0	16,398
160	3	Agency Staff				0
160	4	Other - Nonlabor		4,798	0	4,798
160	5	Activities - Total		\$ 66,174	\$ 0	\$ 66,174

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
VISTA DEL SOL CARE CENTER

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

Provider Number:
ZZT05599I

NPI:
1447443023

OSHPD Facility Number:
206190227

Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
165		Administration				
165	1	Salaries and Wages		\$ 126,294	\$ 0	\$ 126,294
165	2	Fringe Benefits		41,160	0	41,160
165	3	Agency Staff				0
165	4	Other - Nonlabor		203,063	0	203,063
165	5	Administration - Total		\$ 370,517	\$ 0	\$ 370,517
166		Medical Records				
166	1	Medical Records - Salaries and Wages		\$ 42,445	\$ 0	\$ 42,445
166	2	Medical Records - Fringe Benefits		15,318	0	15,318
166	3	Medical Records - Agency Staff				0
166	4	Medical Records - Other - Nonlabor		1,194	0	1,194
166	5	Medical Records - Total		\$ 58,957	\$ 0	\$ 58,957
167	4	DPH Licensing Fees ***		\$ 14,350	\$ 0	\$ 14,350
168	4	Liability Insurance ***		\$ 27,658	\$ 0	\$ 27,658
169	4	Quality Assurance Fees ***		\$	\$	\$ 0
170		Inservice Education - Nursing				
170	1	Salaries and Wages		\$ 24,469	\$ 0	\$ 24,469
170	2	Fringe Benefits		8,584	0	8,584
170	3	Agency Staff				0
170	4	Other - Nonlabor				0
170	5	Inservice Education - Nursing - Total		\$ 33,053	\$ 0	\$ 33,053
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		\$ 612,254	\$ 0	\$ 612,254
200		Total		\$ 3,091,385	\$ 0	\$ 3,091,385

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:
VISTA DEL SOL CARE CENTER

Provider Number:
ZZT055991

NPI:
1447443023

OSHPD Facility Number:
206190227

Fiscal Period:
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	0							
005	2	Plant Operations and Maintenance - Fringe Benefits	(468)							(468)
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	(874)							(874)
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	3,931		3,931					
045	4	Property Insurance	0							
050	4	Interest-Property, Plant, and Equipment	0							
055	4	Interest-Other	(1,012)							
060	1	Laundry and Linen - Salaries and Wages	0							
060	2	Laundry and Linen - Fringe Benefits	(136)							(136)
060	3	Laundry and Linen - Agency Staff	0							
060	4	Laundry and Linen - Other - Nonlabor	(3,931)		(3,931)					
065	1	Dietary - Salaries and Wages	0							
065	2	Dietary - Fringe Benefits	(1,210)							(1,210)
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:
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Fiscal Period:
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Line No.	Sub No.	Description	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	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	1,615							
105	2	Skilled Nursing Care - Fringe Benefits	(17,168)							(8,151)
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							
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							

Provider Name:
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Fiscal Period:
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Line No.	Sub No.	Description	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
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	(2,703)			(2,703)				
155	2	Social Services - Fringe Benefits	(1,269)			(940)				(329)
155	3	Social Services - Agency Staff	0							
155	4	Social Services - Other - Nonlabor	(11)			(11)				
160	1	Activities - Salaries and Wages	(3,956)			(3,956)				
160	2	Activities - Fringe Benefits	(1,924)			(1,443)				(481)
160	3	Activities - Agency Staff	0							
160	4	Activities - Other - Nonlabor	(422)			(422)				
165	1	Administration - Salaries and Wages	(14,673)			(11,108)		(5,374)		
165	2	Administration - Fringe Benefits	(15,449)			(3,640)		(1,071)		(444)
165	3	Administration - Agency Staff	0							
165	4	Administration - Other - Nonlabor	(33,091)	6,957		(10,184)	340			
166	1	Medical Records - Salaries and Wages	(3,733)			(3,733)				
166	2	Medical Records - Fringe Benefits	(1,802)			(1,348)				(454)
166	3	Medical Records - Agency Staff	0							
166	4	Medical Records - Other - Nonlabor	(105)			(105)				
167	4	DPH Licensing Fees	0							
168	4	Liability Insurance	(10,120)	(6,957)		(2,432)			(731)	
169	4	Quality Assurance Fees	0							
170	1	Inservice Education - Nursing - Salaries and Wages	(2,152)			(2,152)				
170	2	Inservice Education - Nursing - Fringe Benefits	(1,018)			(756)				(262)
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							

Provider Name:
VISTA DEL SOL CARE CENTER

Provider Number:
ZZT05599I

NPI:
1447443023

OSHPD Facility Number: 206190227
Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	Sub No.	Description	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
174	3	Caregiver Training - Agency Staff	0							
174	4	Caregiver Training - Other - Nonlabor	0							
180	4	Professional Liability - Deductible	0							
			0							
			0							
			0							
			0							
			0							
			0							
			0							
200		Total	<u>(\$111,681)</u> (To Sch 8)	<u>0</u>	<u>0</u>	<u>(44,933)</u>	<u>340</u>	<u>(6,445)</u>	<u>(731)</u>	<u>(12,809)</u>

Provider Name:
VISTA DEL SOL CARE CENTER

Provider Number:
ZZT05599I

NPI:
1447443023

OSHPD Facility Number:
206190227

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

Line No.	Sub No.		AUDIT ADJ 8	AUDIT ADJ 9	AUDIT ADJ 10	AUDIT ADJ 11	AUDIT ADJ 12						
174	3	Caregiver Training - Agency Staff											
174	4	Caregiver Training - Other - Nonlabor											
180	4	Professional Liability - Deductible											
200		Total	(3,300)	(1,012)	(27,239)	335	(15,887)	0	0	0	0	0	0

Provider Name							Fiscal Period	Provider Number		Adjustments
VISTA DEL SOL CARE CENTER							JANUARY 1, 2009 THROUGH DECEMBER 31, 2009	ZZT05599I		13
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.				
RECLASSIFICATIONS OF REPORTED COSTS										
1	10.5	168	4	8A-2	168	4	Liability Insurance	\$27,658	(\$6,957)	\$20,701 *
	10.5	165	4	8A-2	165	4	Administration - Other - Nonlabor	203,063	6,957	210,020 *
							To reclassify general liability insurance costs for proper cost determination. CMS Pub. 15-1, Sections 2300 and 2304			
2	10.5	040	4	8A-2	040	4	Property Taxes	\$42,162	\$3,931	\$46,093
	10.5	060	4	8A-2	060	4	Laundry and Linen - Other - Nonlabor	33,224	(3,931)	29,293
							To reclassify the provider's abatement of laundry and linen revenue against the related costs in the proper cost center. CMS Pub. 15-1, Sections 2300, 2304, and 2328			

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider Number		Adjustments
VISTA DEL SOL CARE CENTER							JANUARY 1, 2009 THROUGH DECEMBER 31, 2009	ZZT05599I		13
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.				
ADJUSTMENTS TO REPORTED COSTS										
3	10.5	155	1	8A-2	155	1	Social Services - Salaries and Wages	\$30,731	(\$2,703)	\$28,028
	10.5	155	2	8A-2	155	2	Social Services - Fringe Benefits	10,691	(940)	9,751 *
	10.5	155	4	8A-2	155	4	Social Services - Other - Nonlabor	123	(11)	112
	10.5	160	1	8A-2	160	1	Activities - Salaries and Wages	44,978	(3,956)	41,022
	10.5	160	2	8A-2	160	2	Activities - Fringe Benefits	16,398	(1,443)	14,955 *
	10.5	160	4	8A-2	160	4	Activities - Other - Nonlabor	4,798	(422)	4,376
	10.5	165	1	8A-2	165	1	Administration - Salaries and Wages	126,294	(11,108)	115,186 *
	10.5	165	2	8A-2	165	2	Administration - Fringe Benefits	41,160	(3,640)	37,520 *
	10.5	165	4	8A-2	165	4	Administration - Other - Nonlabor	* 210,020	(10,184)	199,836 *
	10.5	166	1	8A-2	166	1	Medical Records - Salaries and Wages	42,445	(3,733)	38,712
	10.5	166	2	8A-2	166	2	Medical Records - Fringe Benefits	15,318	(1,348)	13,970 *
	10.5	166	4	8A-2	166	4	Medical Records - Other - Nonlabor	1,194	(105)	1,089
	10.5	168	4	8A-2	168	4	Liability Insurance	* 20,701	(2,432)	18,269 *
	10.5	170	1	8A-2	170	1	Inservice Education - Nursing - Salaries and Wages	24,469	(2,152)	22,317
	10.5	170	2	8A-2	170	2	Inservice Education - Nursing - Fringe Benefits	8,584	(756)	7,828 *
							To adjust reported costs to reflect the reallocation of the apportionment factor and to agree with the provider's records. CMS Pub. 15-1, Sections 2300, 2304, 2307, and 2328			
4	10.5	165	4	8A-2	165	4	Administration - Other - Nonlabor	* \$199,836	\$340	\$200,176 *
							To adjust the provider's adjustment to reflect the recalculation of apportionment factor. CMS Pub. 15-1, Sections 2300, 2304, 2307, and 2328			
5	10.5	165	1	8A-2	165	1	Administration - Salaries and Wages	* \$115,186	(\$5,374)	\$109,812 *
	10.5	165	2	8A-2	165	2	Administration - Fringe Benefits	* 37,520	(1,071)	36,449 *
							To adjust administrator compensation based on federal and state guidelines. CMS Pub. 15-1, Sections 901, 902.3,904, 905.1, 905.2, 1005, 2102.1 and 2103			
6	10.5	168	4	8A-2	168	4	Liability Insurance	* \$18,269	(\$731)	\$17,538
							To adjust liability insurance costs to agree with the provider's records. CMS Pub. 15-1, Sections 2300 and 2304			

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider Number		Adjustments
VISTA DEL SOL CARE CENTER							JANUARY 1, 2009 THROUGH DECEMBER 31, 2009	ZZT05599I		13
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Cost Report			Audit Report						
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.				
ADJUSTMENTS TO REPORTED COSTS										
7	10.5	005	2	8A-2	005	2	Plant Operations and Maintenance - Fringe Benefits	\$14,281	(\$468)	\$13,813
	10.5	010	2	8A-2	010	2	Housekeeping - Fringe Benefits	27,240	(874)	26,366
	10.5	060	2	8A-2	060	2	Laundry and Linen - Fringe Benefits	4,203	(136)	4,067
	10.5	065	2	8A-2	065	2	Dietary - Fringe Benefits	35,346	(1,210)	34,136
	10.5	105	2	8A-2	105	2	Skilled Nursing Care - Fringe Benefits	273,120	(8,151)	264,969 *
	10.5	155	2	8A-2	155	2	Social Services - Fringe Benefits	* 9,751	(329)	9,422
	10.5	160	2	8A-2	160	2	Activities - Fringe Benefits	* 14,955	(481)	14,474
	10.5	165	2	8A-2	165	2	Administration - Fringe Benefits	* 36,449	(444)	36,005 *
	10.5	166	2	8A-2	166	2	Medical Records - Fringe Benefits	* 13,970	(454)	13,516
	10.5	170	2	8A-2	170	2	Inservice Education - Nursing - Fringe Benefits	* 7,828	(262)	7,566
							To adjust the workers' compensation insurance costs to agree with the provider's records. CMS Pub. 15-1, Sections 2300 and 2304			
8	10.5	165	4	8A-2	165	4	Administration - Other - Nonlabor	* \$200,176	(\$3,300)	\$196,876 *
							To eliminate non-allowable Residential Care referral fees. CMS Pub.15-1, Sections 2102.3, 2304, and 2306			
9	10.5	55	4	8A-2	55	4	Interest - Other	\$3,463	(\$1,012)	\$2,451
							To eliminate non-allowable penalty interest expense. CMS Pub. 15-1, Sections 202.2, 210, 218.1, and 2304			
10	10.5	165	4	8A-2	165	4	Administration - Other Nonlabor	* \$196,876	(\$27,239)	\$169,637 *
							To eliminate non-allowable legal fees. CMS Pub. 15-1, Sections 2183, 2300, and 2304			
11	10.5	165	4	8A-2	165	4	Administration - Other Nonlabor	* \$169,637	\$335	\$169,972
							To adjust reported home office costs to agree with the Foresight Management Services, LLC Home Office Audit Report for fiscal period ended December 31, 2009. CMS Pub. 15-1, Sections 2150.2 and 2304			

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider Number		Adjustments
VISTA DEL SOL CARE CENTER							JANUARY 1, 2009 THROUGH DECEMBER 31, 2009	ZZT05599I		13
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.				
ADJUSTMENTS TO REPORTED COSTS										
12	10.5	105	1	8A-2	105	1	Skilled Nursing Care - Salaries and Wages	\$777,983	\$1,615	\$779,598
	10.5	105	2	8A-2	105	2	Skilled Nursing Care - Fringe Benefits	* 264,969	(9,017)	255,952
	10.5	165	1	8A-2	165	1	Administration - Salaries and Wages	* 109,812	1,809	111,621
	10.5	165	2	8A-2	165	2	Administration - Fringe Benefits	* 36,005	(10,294)	25,711
							To adjust administrator and DON salaries and benefits to agree with the provider's records. CMS Pub. 15-1, Sections 2300 and 2304			

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider Number		Adjustments
VISTA DEL SOL CARE CENTER							JANUARY 1, 2009 THROUGH DECEMBER 31, 2009		ZZT05599I		13
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.					
<u>ADJUSTMENT TO REPORTED STATISTICS</u>											
13	10.7	080	1,2,3	7	080	N/A	Physical Therapy (Square Feet)	0	581	581	
	10.7	165	1,2,3	7	165	N/A	Administration	1,435	(435)	1,000	
	10.7	175	1	7	165	N/A	Total Statistics - Square Feet - Capital	10,000	146	10,146	
	10.7	175	2	7	165	N/A	Total Statistics - Square Feet - Plant Operations and Maintenance	9,915	146	10,061	
	10.7	175	3	7	165	N/A	Total Statistics - Square Feet - Housekeeping	9,765	146	9,911	
To adjust square footage statistics to agree with the provider's records. CMS Pub. 15-1, Sections 2300 and 2304											