

**REPORT
ON THE
RATE SETTING AUDIT**

**POMONA VISTA CARE CENTER
POMONA, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1639334006**

**FISCAL PERIOD ENDED
DECEMBER 31, 2011**

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

**Section Chief: Margaret A. Varho
Audit Supervisor: Felipe Avila
Auditor: Andre Shammass**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

Date: May 22, 2013

William Presnell, CFO
Sun Mar Management Services
3050 Saturn Street, Suite 101
Brea, CA 92821

POMONA VISTA CARE CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1639334006
FISCAL PERIOD ENDED DECEMBER 31, 2011

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

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

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules
2. Audit adjustments that include a summary of the total due the State in the amount of \$10,693, which resulted from Medi-Cal overpayments
3. Audited Allocation of Home Office Cost

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

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

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

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

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

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

United States Postal Service (USPS)

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

Courier (UPS, FedEx, etc.)

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

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

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

(Original signed by Margaret Varho)

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

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
POMONA VISTA CARE CENTER

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:
1639334006

OSHPD Facility No.:
206190626

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	\$ 1,514,786	\$ 72.71
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 482,175	\$ 23.14
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 484,746	\$ 23.27
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 267,793	\$ 12.85
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 19,514	\$ 0.94
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 10,735	\$ 0.52
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 20,787	\$ 1.00
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 246,247	\$ 11.82
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 361,102	\$ 17.33
11	Cost of Routine Service/Audited Total Costs	\$ 3,636,798	\$ 3,407,886	\$ 163.58
12	Total Patient Days (Adj)	20,833	20,833	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 174.57	\$ 163.58	
14	Overpayments (Adjs 8,9)	\$ 0	\$ (10,693)	
15	Medi-Cal Days (Adj)	18,712	18,712	
16	Medi-Cal Managed Care Days (Adj)		0	
INTERMEDIATE CARE				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
18	Total Patient Days (Adj)	0	0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj)	\$ 0	\$ 0	
MENTALLY DISORDERED CARE				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
22	Total Patient Days (Adj)	0	0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj)	\$ 0	\$ 0	
DEVELOPMENTALLY DISABLED CARE				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
26	Total Patient Days (Adj)	0	0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj)	\$ 0	\$ 0	
SUBACUTE CARE				
29	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
37	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
38	Cost of Administration (Subacute Care Sch.1, Ln. 34)	\$ N/A	\$ 0	\$ 0.00
39	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
40	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
41	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
42	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
POMONA VISTA CARE CENTER

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:
1639334006

OSHPD Facility No.:
206190626

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

ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR

Provider Name:
POMONA VISTA CARE CENTER

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:
1639334006

OSHPD Facility No.:
206190626

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	\$ 49,660	\$ 49,660		
160	Activities	99,992		\$ 99,992	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
ANCILLARY SERVICES					
075	Patient Supplies	0	0	0	0
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	100,490	0	0	100,490
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	80,095	0	0	80,095
083	Speech Pathology	15,630	0	0	15,630
085	Pharmacy	0	0	0	0
090	Laboratory	0	0	0	0
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	0	0	0	0
101	Subacute Care Ancillary Services	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
ROUTINE SERVICES					
105	Skilled Nursing Care	1,365,134	49,660	99,992	1,514,786 *
110	Intermediate Care	0	0	0	0 *
115	Mentally Disordered Care	0	0	0	0 *
120	Developmentally Disabled Care	0	0	0	0 *
125	Subacute Care	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0 *
128	Transitional Inpatient Care	0	0	0	0 *
130	Hospice Inpatient Care	0	0	0	0 *
135	Other Routine Services	0	0	0	0 *
NONREIMBURSABLE					
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	TOTAL	\$ 1,711,001	\$ 49,660	\$ 99,992	\$ 1,711,001

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
POMONA VISTA CARE CENTER

Provider NPI:
1639334006

OSHPD Facility Number:
206190626

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Srvs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 22,660	\$ 22,660										
010	Housekeeping	134,665	241	\$ 134,906									
060	Laundry and Linen	68,790	1,021	6,144	\$ 75,955								
065	Dietary	170,885	2,680	16,124	0	\$ 189,689							
155	Social Services	N/A	194	1,170	0	0	\$ 1,364						
160	Activities	N/A	3,548	21,349	0	0	0	\$ 24,896					
165	Administration	N/A	311	1,871	0	0	0	0		\$ 2,182	\$ 2,182		
166	Medical Records	42,842	218	1,310	0	0	0	0		44,370		\$ 44,370	
170	Inservice Education - Nursing	57,680	573	3,446	0	0	0	0	\$ 61,699				
ANCILLARY SERVICES													
075	Patient Supplies		386	2,324	0	0	0	0	0	2,710	16	318	\$ 3,044
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		327	1,965	0	0	0	0	0	2,291	76	1,545	3,913
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		327	1,965	0	0	0	0	0	2,291	62	1,256	3,609
083	Speech Pathology		0	0	0	0	0	0	0	0	11	222	233
085	Pharmacy		0	0	0	0	0	0	0	0	34	688	722
090	Laboratory		0	0	0	0	0	0	0	0	3	71	75
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	76	1,555	1,631
101	Subacute Care Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES													
105	Skilled Nursing Care		12,556	75,554	75,955	189,689	1,364	24,896	61,699	441,714	1,897	38,565	482,175 *
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care		0	0	0	0	0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric		0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
NONREIMBURSABLE													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		280	1,684	0	0	0	0	0	1,964	7	150	2,121
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 497,522	\$ 22,660	\$ 134,906	\$ 75,955	\$ 189,689	\$ 1,364	\$ 24,896	\$ 61,699	\$ 450,970	\$ 2,182	\$ 44,370	\$ 497,522

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
POMONA VISTA CARE CENTER

Provider NPI:
1639334006

OSHPD Facility Number:
206190626

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 101,208	\$ 101,208										
010	Housekeeping	17,906	1,076	\$ 18,982									
060	Laundry and Linen	15,135	4,560	865	\$ 20,560								
065	Dietary	123,326	11,968	2,269	0	\$ 137,563							
155	Social Services	0	868	165	0	0	\$ 1,033						
160	Activities	4,689	15,846	3,004	0	0	0	\$ 23,539					
165	Administration	N/A	1,389	263	0	0	0	0		\$ 1,652	\$ 1,652		
166	Medical Records	0	972	184	0	0	0	0		1,157		\$ 1,157	
170	Inservice Education - Nursing	0	2,558	485	0	0	0	0	\$ 3,043				
ANCILLARY SERVICES													
075	Patient Supplies	12,425	1,725	327	0	0	0	0	0	14,477	12	8	\$ 14,497
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	0	1,458	276	0	0	0	0	0	1,735	58	40	1,833
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	0	1,458	276	0	0	0	0	0	1,735	47	33	1,814
083	Speech Pathology	0	0	0	0	0	0	0	0	0	8	6	14
085	Pharmacy	48,522	0	0	0	0	0	0	0	48,522	26	18	48,566
090	Laboratory	5,011	0	0	0	0	0	0	0	5,011	3	2	5,015
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	109,670	0	0	0	0	0	0	0	109,670	58	41	109,768
101	Subacute Care Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES													
105	Skilled Nursing Care	229,858	56,079	10,631	20,560	137,563	1,033	23,539	3,043	482,305	1,436	1,005	484,746 *
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 - Pediatric	0	0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
NONREIMBURSABLE													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	3,280	1,250	237	0	0	0	0	0	4,767	6	4	4,777
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 671,030	\$ 101,208	\$ 18,982	\$ 20,560	\$ 137,563	\$ 1,033	\$ 23,539	\$ 3,043	\$ 668,221	\$ 1,652	\$ 1,157	\$ 671,030

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
POMONA VISTA CARE CENTER

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:
1639334006

OSHPD Facility Number:
206190626

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)	\$ 285,470	93%							
	Property Tax (line 40)	20,802	7%	\$ 306,272						
005	Plant Operations and Maintenance			3,463	\$ 3,463					
010	Housekeeping			3,221	37	\$ 3,257				
060	Laundry and Linen			13,644	156	148	\$ 13,949			
065	Dietary			35,808	410	389	0	\$ 36,607		
155	Social Services			2,597	30	28	0	0	\$ 2,655	
160	Activities			47,409	542	515	0	0	0	\$ 48,467
165	Administration			4,156	48	45	0	0	0	0
166	Medical Records			2,909	33	32	0	0	0	0
170	Inservice Education - Nursing			7,653	88	83	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			5,160	59	56	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			4,363	50	47	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			4,363	50	47	0	0	0	0
083	Speech Pathology			0	0	0	0	0	0	0
085	Pharmacy			0	0	0	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
ROUTINE SERVICES										
105	Skilled Nursing Care			167,785	1,919	1,824	13,949	36,607	2,655	48,467
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
NONREIMBURSABLE										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			3,740	43	41	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 306,272	100%	\$ 306,272	\$ 3,463	\$ 3,257	\$ 13,949	\$ 36,607	\$ 2,655	\$ 48,467

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
POMONA VISTA CARE CENTER

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:
1639334006

OSHPD Facility Number:
206190626

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	Capital Related 93% Of Total	Property Tax 7% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 285,470	93%							
	Property Tax (line 40)	20,802	7%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 4,248	\$ 4,248				
166	Medical Records				2,974		\$ 2,974			
170	Inservice Education - Nursing			\$ 7,824						
	ANCILLARY SERVICES									
075	Patient Supplies			0	5,275	30	21	\$ 5,327	\$ 4,965	\$ 362
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	4,461	148	104	4,712	4,392	320
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	4,461	120	84	4,665	4,348	317
083	Speech Pathology			0	0	21	15	36	34	2
085	Pharmacy			0	0	66	46	112	104	8
090	Laboratory			0	0	7	5	12	11	1
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	149	104	253	236	17
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
	ROUTINE SERVICES									
105	Skilled Nursing Care			7,824	281,030	3,693	2,585	287,307	267,793	19,514 *
110	Intermediate Care			0	0	0	0	0	0	0 *
115	Mentally Disordered Care			0	0	0	0	0	0	0 *
120	Developmentally Disabled Care			0	0	0	0	0	0	0 *
125	Subacute Care			0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric			0	0	0	0	0	0	0 *
128	Transitional Inpatient Care			0	0	0	0	0	0	0 *
130	Hospice Inpatient Care			0	0	0	0	0	0	0 *
135	Other Routine Services			0	0	0	0	0	0	0 *
	NONREIMBURSABLE									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	3,824	14	10	3,848	3,587	261
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 306,272	100%	\$ 7,824	\$ 299,050	\$ 4,248	\$ 2,974	\$ 306,272	\$ 285,470	\$ 20,802

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
POMONA VISTA CARE CENTER

Provider NPI:
1639334006

OSHPD Facility Number:
206190626

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

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. 57% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 3% of Total	Quality Assur. Fees 39% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 2,651												
055	Interest - Other	37,144												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	375,663												
	Total Costs Allocable as Administration	415,458	57%											
167	CDPH Licensing Fees	12,351	2%											
168	Professional Liability Insurance	23,916	3%											
169	Quality Assurance Fees	283,314	39%											
174	Caregiver Training	0	0%											
	Total	735,039	100%						\$ 735,039					
ANCILLARY SERVICES														
075	Patient Supplies			\$ -	\$ 2,710	\$ 14,477	\$ 5,275	\$ 22,461	5,276	\$ 2,982	\$ 89	\$ 172	\$ 2,034	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			100,490	2,291	1,735	4,461	108,977	25,598	14,468	430	833	9,867	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			80,095	2,291	1,735	4,461	88,582	20,807	11,761	350	677	8,020	0
083	Speech Pathology			15,630	0	0	0	15,630	3,671	2,075	62	119	1,415	0
085	Pharmacy			0	0	48,522	0	48,522	11,398	6,442	192	371	4,393	0
090	Laboratory			0	0	5,011	0	5,011	1,177	665	20	38	454	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	109,670	0	109,670	25,761	14,560	433	838	9,929	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES														
105	Skilled Nursing Care			1,514,786	441,714	482,305	281,030	2,719,834	638,872	361,102	10,735	20,787	246,247	0
110	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE														
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	1,964	4,767	3,824	10,555	2,479	1,401	42	81	956	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 735,039		\$ 1,711,001	\$ 450,970	\$ 668,221	\$ 299,050	\$ 3,129,242	\$ 735,039					
	Total Administrative Costs							\$ 735,039		\$ 415,458	\$ 12,351	\$ 23,916	\$ 283,314	\$ -
	Unit Cost Multiplier							0.23489362						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 46,552	\$ 2,809	\$ 7,222	\$ 56,583							
	TOTAL FACILITY COSTS							\$ 3,920,864						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
POMONA VISTA CARE CENTER

Provider NPI:
1639334006

OSHPD Facility Number:
206190626

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj)	Plant Ops (SQ FT) 5 (Adj)	Hskpng (SQ FT) 10 (Adj)	Laundry (LBS) 60 (Adj)	Dietary (MEALS) 65 (Adj)	Soc Srvs (DIRECT EXP) 155 (Adj)	Activities (DIRECT EXP) 160 (Adj)	Inserv. Ed (DIRECT EXP) 170 (Adj)	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	100									
010	Housekeeping	93	93								
060	Laundry and Linen	394	394	394							
065	Dietary	1,034	1,034	1,034							
155	Social Services	75	75	75							
160	Activities	1,369	1,369	1,369							
165	Administration	120	120	120							
166	Medical Records	84	84	84							
170	Inservice Education - Nursing	221	221	221							
	ANCILLARY SERVICES										
075	Patient Supplies	149	149	149						22,461	22,461
077	Specialized Support Surfaces									0	0
080	Physical Therapy	126	126	126						108,977	108,977
081	Respiratory Therapy									0	0
082	Occupational Therapy	126	126	126						88,582	88,582
083	Speech Pathology									15,630	15,630
085	Pharmacy									48,522	48,522
090	Laboratory									5,011	5,011
095	Home Health Services									0	0
100	Other Ancillary Services									109,670	109,670
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	4,845	4,845	4,845	206,770	62,031	1,594,992	1,594,992	1,594,992	2,719,834	2,719,834
110	Intermediate Care						0	0	0	0	0
115	Mentally Disordered Care						0	0	0	0	0
120	Developmentally Disabled Care						0	0	0	0	0
125	Subacute Care						0	0	0	0	0
126	Subacute Care - Pediatric						0	0	0	0	0
128	Transitional Inpatient Care						0	0	0	0	0
130	Hospice Inpatient Care						0	0	0	0	0
135	Other Routine Services						0	0	0	0	0
	NONREIMBURSABLE										
139	Residential Care									0	0
140	Beauty and Barber	108	108	108						10,555	10,555
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	8,844	8,744	8,651	206,770	62,031	1,594,992	1,594,992	1,594,992	3,129,242	3,129,242
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 49,660 0.031134952	\$ 99,992 0.062691224			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 22,660 2.59149131	\$ 134,906 15.59426756	\$ 75,955 0.36734144	\$ 189,689 3.05797222	\$ 1,364 0.00085513	\$ 24,896 0.01560905	\$ 61,699 0.03868299	\$ 2,182 0.00069739	\$ 44,370 0.01417903
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 101,208 11.57456542	\$ 18,982 2.19424744	\$ 20,560 0.09943373	\$ 137,563 2.21764847	\$ 1,033 0.00064744	\$ 23,539 0.01475776	\$ 3,043 0.00190779	\$ 1,652 0.00052801	\$ 1,157 0.00036960
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 306,272 34.63048394	\$ 3,463 0.39604854	\$ 3,257 0.37654231	\$ 13,949 0.06746052	\$ 36,607 0.59013686	\$ 2,655 0.00166473	\$ 48,467 0.03038687	\$ 7,824 0.00490540	\$ 4,248 0.00135764	\$ 2,974 0.00095035

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
POMONA VISTA CARE CENTER

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:
1639334006

OSHPD Facility Number:
206190626

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
005		Plant Operations and Maintenance					
005	.01-.19	Salaries and Wages	6200	\$	\$ 0	\$ 0	(Sch 3)
005	.20-.39	Fringe Benefits	6200		0	0	(Sch 3)
005	.79	Agency Staff	6200	23,089	(429)	22,660	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	101,208	0	101,208	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 124,297	\$ (429)	\$ 123,868	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$	\$ 0	\$ 0	(Sch 3)
010	.20-.39	Fringe Benefits	6300		0	0	(Sch 3)
010	.79	Agency Staff	6300	137,213	(2,548)	134,665	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	17,982	(76)	17,906	(Sch 4)
010		Housekeeping - Total	6300	\$ 155,195	\$ (2,624)	\$ 152,571	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	2,645	0	2,645	(Sch 5)
025		Depreciation: Equipment	7140	9,708	0	9,708	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	1,531	0	1,531	(Sch 5)
035		Leases and Rentals	7200	271,586	0	271,586	(Sch 5)
040		Property Taxes	7300	20,802	0	20,802	(Sch 5)
045		Property Insurance	7400	2,651	0	2,651	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	\$ 37,183	\$ (39)	\$ 37,144	(Sch 6)
057		Subtotal 005 - 055		\$ 625,598	\$ (3,092)	\$ 622,506	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$	\$ 0	\$ 0	(Sch 3)
060	.20-.39	Fringe Benefits	6400		0	0	(Sch 3)
060	.79	Agency Staff	6400	70,092	(1,302)	68,790	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	15,154	(19)	15,135	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 85,246	\$ (1,321)	\$ 83,925	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$	\$ 0	\$ 0	(Sch 3)
065	.20-.39	Fringe Benefits	6500		0	0	(Sch 3)
065	.79	Agency Staff	6500	174,118	(3,233)	170,885	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	175,278	(51,952)	123,326	(Sch 4)
065		Dietary - Total	6500	\$ 349,396	\$ (55,185)	\$ 294,211	
070		Provision for Bad Debts	7700	\$	0	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100		0	0	(Sch 2)
075	.79	Agency Staff	8100		0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	12,425	0	12,425	(Sch 4)
075		Patient Supplies - Total	8100	\$ 12,425	\$ 0	\$ 12,425	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	\$	\$ 0	\$ 0	N/A
077	.20-.39	Fringe Benefits	8150		0	0	N/A
077	.79	Agency Staff	8150		0	0	N/A
077	.40-.99	Other - Nonlabor	8150		0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
POMONA VISTA CARE CENTER

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:
1639334006

OSHPD Facility Number:
206190626

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
080		Physical Therapy					
080	.01-.19	Salaries and Wages	8200	\$	\$ 0	\$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200		0	0	(Sch 2)
080	.79	Agency Staff	8200	100,490	0	100,490	(Sch 2)
080	.40-.99	Other - Nonlabor	8200		0	0	(Sch 4)
080		Physical Therapy - Total	8200	\$ 100,490	\$ 0	\$ 100,490	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$	\$ 0	\$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220		0	0	(Sch 2)
081	.79	Agency Staff	8220		0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220		0	0	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$	\$ 0	\$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250		0	0	(Sch 2)
082	.79	Agency Staff	8250	80,095	0	80,095	(Sch 2)
082	.40-.99	Other - Nonlabor	8250		0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 80,095	\$ 0	\$ 80,095	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$	\$ 0	\$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280		0	0	(Sch 2)
083	.79	Agency Staff	8280	15,630	0	15,630	(Sch 2)
083	.40-.99	Other - Nonlabor	8280		0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 15,630	\$ 0	\$ 15,630	
085		Pharmacy					
085	.01-.19	Salaries and Wages	8300	\$	\$ 0	\$ 0	(Sch 2)
085	.20-.39	Fringe Benefits	8300		0	0	(Sch 2)
085	.79	Agency Staff	8300		0	0	(Sch 2)
085	.40-.99	Other - Nonlabor	8300	48,522	0	48,522	(Sch 4)
085		Pharmacy - Total	8300	\$ 48,522	\$ 0	\$ 48,522	
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	\$	\$ 0	\$ 0	(Sch 2)
090	.20-.39	Fringe Benefits	8400		0	0	(Sch 2)
090	.79	Agency Staff	8400		0	0	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	5,011	0	5,011	(Sch 4)
090		Laboratory - Total	8400	\$ 5,011	\$ 0	\$ 5,011	
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	\$	\$ 0	\$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800		0	0	(Sch 2)
095	.79	Agency Staff	8800		0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800		0	0	(Sch 4)
095		Home Health Services - Total	8800	\$ 0	\$ 0	\$ 0	
100		Other Ancillary Services					
100	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0	(Sch 2)
100	.20-.39	Fringe Benefits	8900		0	0	(Sch 2)
100	.79	Agency Staff	8900		0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	109,670	0	109,670	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 109,670	\$ 0	\$ 109,670	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
POMONA VISTA CARE CENTER

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:
1639334006

OSHPD Facility Number:
206190626

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
101		Subacute Care Ancillary Services					
101	.01-.19	Salaries and Wages	8100-8900	\$	\$ 0	\$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
101	.79	Agency Staff	8100-8900		0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
101		Subacute Care Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
102		Subacute Care - Pediatric Ancillary Services					
102	.01-.19	Salaries and Wages	8100-8900	\$	\$ 0	\$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
102	.79	Agency Staff	8100-8900		0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
104		Subtotal 075 - 102		\$ 371,843	\$ 0	\$ 371,843	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,145,212	\$ (14,347)	\$ 1,130,865	(Sch 2)
105	.20-.39	Fringe Benefits	6110	240,759	(6,490)	234,269	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	236,234	(6,376)	229,858	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 1,622,205	\$ (27,213)	\$ 1,594,992	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	\$	\$ 0	\$ 0	
110	.20-.39	Fringe Benefits	6120		0	0	
110	.49	Agency Staff	6120		0	0	
110	.40-.99	Other - Nonlabor	6120		0	0	
110		Intermediate Care - Total	6120	\$ 0	\$ 0	\$ 0	(Sch 2)
115		Mentally Disordered Care					
115	.01-.19	Salaries and Wages	6130	\$	\$ 0	\$ 0	
115	.20-.39	Fringe Benefits	6130		0	0	
115	.49	Agency Staff	6130		0	0	
115	.40-.99	Other - Nonlabor	6130		0	0	
115		Mentally Disordered Care - Total	6130	\$ 0	\$ 0	\$ 0	(Sch 2)
120		Developmentally Disabled Care					
120	.01-.19	Salaries and Wages	6140	\$	\$ 0	\$ 0	
120	.20-.39	Fringe Benefits	6140		0	0	
120	.49	Agency Staff	6140		0	0	
120	.40-.99	Other - Nonlabor	6140		0	0	
120		Developmentally Disabled Care - Total	6140	\$ 0	\$ 0	\$ 0	(Sch 2)
125		Subacute Care					
125	.01-.19	Salaries and Wages	6150	\$	\$ 0	\$ 0	(Sch 2)
125	.20-.39	Fringe Benefits	6150		0	0	(Sch 2)
125	.49	Agency Staff	6150		0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150		0	0	(Sch 4)
125		Subacute Care - Total	6150	\$ 0	\$ 0	\$ 0	
126		Subacute Care - Pediatric					
126	.01-.19	Salaries and Wages	6160	\$	\$ 0	\$ 0	(Sch 2)
126	.20-.39	Fringe Benefits	6160		0	0	(Sch 2)
126	.49	Agency Staff	6160		0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160		0	0	(Sch 4)
126		Subacute Care - Pediatric - Total	6160	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
POMONA VISTA CARE CENTER

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:
1639334006

OSHPD Facility Number:
206190626

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED
128		Transitional Inpatient Care				
128	.01-.19	Salaries and Wages	6170	\$	\$ 0	\$ 0
128	.20-.39	Fringe Benefits	6170		0	0
128	.49	Agency Staff	6170		0	0
128	.40-.99	Other - Nonlabor	6170		0	0
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0 (Sch 2)
130		Hospice Inpatient Care				
130	.01-.19	Salaries and Wages	6180	\$	\$ 0	\$ 0
130	.20-.39	Fringe Benefits	6180		0	0
130	.49	Agency Staff	6180		0	0
130	.40-.99	Other - Nonlabor	6180		0	0
130		Hospice Inpatient Care - Total	6180	\$ 0	\$ 0	\$ 0 (Sch 2)
135		Other Routine Services				
135	.01-.19	Salaries and Wages	6190	\$	\$ 0	\$ 0
135	.20-.39	Fringe Benefits	6190		0	0
135	.49	Agency Staff	6190		0	0
135	.40-.99	Other - Nonlabor	6190		0	0
135		Other Routine Services - Total	6190	\$ 0	\$ 0	\$ 0 (Sch 2)
		Other Nonreimbursable				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0 (Sch 2)
139	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
139	.49	Agency Staff	9100		0	0 (Sch 2)
139	.40-.99	Other - Nonlabor	9100		0	0 (Sch 4)
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0 (Sch 2)
140	.20-.39	Fringe Benefits	8900		0	0 (Sch 2)
140	.49	Agency Staff	8900		0	0 (Sch 2)
140	.40-.99	Other - Nonlabor	8900	3,280	0	3,280 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 3,280	\$ 0	\$ 3,280
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0 (Sch 2)
145	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
145	.49	Agency Staff	9100		0	0 (Sch 2)
145	.40-.99	Other - Nonlabor	9100		0	0 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		Subtotal 105 - 145		\$ 1,625,485	\$ (27,213)	\$ 1,598,272
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 40,674	\$ 0	\$ 40,674 (Sch 2)
155	.20-.39	Fringe Benefits	6600	9,107	(121)	8,986 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600		0	0 (Sch 4)
155		Social Services - Total	6600	\$ 49,781	\$ (121)	\$ 49,660

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
POMONA VISTA CARE CENTER

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:
1639334006

OSHPD Facility Number:
206190626

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
160		Activities					
160	.01-.19	Salaries and Wages	6700	\$ 84,931	\$ 0	\$ 84,931	(Sch 2)
160	.20-.39	Fringe Benefits	6700	15,308	(247)	15,061	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	4,689	0	4,689	(Sch 4)
160		Activities - Total	6700	\$ 104,928	\$ (247)	\$ 104,681	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 102,206	\$ (15,084)	\$ 87,122	(Sch 6)
165	.20-.39	Fringe Benefits	6900	18,510	(4,105)	14,405	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	440,972	(166,836)	274,136	(Sch 6)
165		Administration - Total	6900	\$ 561,688	\$ (186,025)	\$ 375,663	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 36,273	\$ 0	\$ 36,273	(Sch 3)
166	.20-.39	Fringe Benefits	6900	6,569	0	6,569	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900		0	0	(Sch 4)
166		Medical Records - Total	6900	\$ 42,842	\$ 0	\$ 42,842	
167		CDPH Licensing Fees	6900	\$ 12,351	\$ 0	\$ 12,351	(Sch 6)
168		Professional Liability Insurance	6900	\$ 23,916	\$ 0	\$ 23,916	(Sch 6)
169		Quality Assurance Fees	6900	\$ 283,314	\$ 0	\$ 283,314	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 46,581	\$ 0	\$ 46,581	(Sch 3)
170	.20-.39	Fringe Benefits	6800	11,242	(143)	11,099	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800		0	0	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 57,823	\$ (143)	\$ 57,680	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900		0	0	(Sch 6)
174	.49	Agency Staff	6900		0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900		0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		Subtotal 155 - 174		\$ 1,136,643	\$ (186,536)	\$ 950,107	
200		Total		\$ 4,194,211	\$ (273,347)	\$ 3,920,864	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 15,851	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name:
POMONA VISTA CARE CENTER

Provider NPI:
1639334006

OSHPD Facility Number:
206190626

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Line No.	Sub No.		TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ	AUDIT ADJ
174	3	Caregiver Training - Agency Staff	0								
174	4	Caregiver Training - Other - Nonlabor	0								
200		Total	<u>(\$273,347)</u> (To Sch 8)	<u>0</u>	<u>0</u>	<u>(61,084)</u>	<u>(171,726)</u>	<u>(35,328)</u>	<u>(5,209)</u>	<u>0</u>	<u>0</u>

Provider Name							Fiscal Period			Provider NPI		Adjustments
POMONA VISTA CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1639334006		9
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
<u>MEMORANDUM ADJUSTMENT</u>												
1	Not Reported			8	210		Total Facility Group Health Insurance To include group health insurance in the audit for informational purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304		\$0	\$15,851	\$15,851	

Provider Name							Fiscal Period	Provider NPI	Adjustments		
POMONA VISTA CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1639334006	9		
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>RECLASSIFICATIONS OF REPORTED COSTS</u>											
2	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	\$236,234	(\$4,890)	\$231,344 *	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	440,972	4,890	445,862 *	
							To reclassify payroll processing fees to the administrative cost center.				
							42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304				
3	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages	\$1,145,212	(\$14,347)	\$1,130,865	
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	240,759	(1,931)	238,828 *	
	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	102,206	14,347	116,553 *	
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	18,510	1,931	20,441 *	
							To reclassify Central Supplies Clerk salaries and employee benefits to the Administration cost center.				
							42 CFR 413.20 and 413.24				
							CMS Pub. 15-1, Sections 2202.8, 2203.2, 2300 and 2304				
							CCR, Title 22, Sections 51123 and 51511				

Provider Name							Fiscal Period	Provider NPI		Adjustments
POMONA VISTA CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1639334006		9
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>ADJUSTMENTS TO REPORTED COSTS</u>										
4	10.5	005	3	8A-1	005	3	Plant Operations and Maintenance - Agency Staff	\$23,089	(\$429)	\$22,660
	10.5	010	3	8A-1	010	3	Housekeeping - Agency Staff	137,213	(2,548)	134,665
	10.5	010	4	8A-1	010	4	Housekeeping - Other - Nonlabor	17,982	(76)	17,906
	10.5	055	4	8A-1	055	4	Interest - Other	37,183	(39)	37,144
	10.5	060	3	8A-1	060	3	Laundry and Linen - Agency Staff	70,092	(1,302)	68,790
	10.5	060	4	8A-1	060	4	Laundry and Linen - Other - Nonlabor	15,154	(19)	15,135
	10.5	065	3	8A-1	065	3	Dietary - Agency Staff	174,118	(3,233)	170,885
	10.5	065	4	8A-1	065	4	Dietary - Other - Nonlabor	175,278	(51,952)	123,326
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	* 231,344	(1,486)	229,858
							To eliminate the profits from related party transactions. 42 CFR 413.17, 413.134(h), 413.20 and 413.24 CMS Pub. 15-1, Sections 1000, 2300 and 2304			
5	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$445,862	(\$171,726)	\$274,136
							To adjust the reported home office costs to agree with the audited home office cost report of Sun Mar Management Services for fiscal period ended December 31, 2011. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304			
6	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	* \$116,553	(\$29,431)	\$87,122
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	* 20,441	(5,897)	14,544 *
							To eliminate marketing expense because marketing is not reimbursable under the medi-cal program. 42 CFR 413.5, 413.9 and 413.24 CMS Pub. 15-1, Sections 2136.2, 2304 and 2328			

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments	
POMONA VISTA CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1639334006		9	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>ADJUSTMENTS TO REPORTED COSTS</u>											
7	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	*	\$238,828	(\$4,559)	\$234,269
	10.5	155	2	8A-1	155	2	Social Services - Fringe Benefits		9,107	(121)	8,986
	10.5	160	2	8A-1	160	2	Activities - Fringe Benefits		15,308	(247)	15,061
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	*	14,544	(139)	14,405
	10.5	170	2	8A-1	170	2	Inservice Education - Nursing - Fringe Benefits		11,242	(143)	11,099
							To reconcile reported workers' compensation insurance to agree with the amount paid. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2162.2, 2162.5, 2162.9, 2300 and 2304				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
POMONA VISTA CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1639334006		9
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>ADJUSTMENTS TO OTHER MATTERS</u>										
8	Not Reported			1	14	N/A	Overpayments To recover Medi-Cal overpayments because the Share of Cost was not properly deducted from the amount billed. 42 CFR 413.5 and 413.20 / CMS Pub. 15-1, Sections 2304 and 2409	\$0	\$5,431	\$5,431 *
9	Not Reported			1	14	N/A	Overpayments To recover outstanding Medi-Cal credit balances. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761 and 51458.1	* \$5,431	\$5,262	\$10,693

*Balance carried forward from prior/to subsequent adjustments