

**REPORT
ON THE
RATE SETTING AUDIT**

**VISTA COVE CARE CENTER AT CORONA
CORONA, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1528228152**

**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: Margaret A. Varho
Auditor: Oscar Herrera**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

Date: August 20, 2013

Kevin Burkin, Administrator
Vista Cove Care Center at Corona
2600 South Main Street
Corona, CA 92882

VISTA COVE CARE CENTER AT CORONA
NATIONAL PROVIDER IDENTIFIER 1528228152
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. We also examined the facility's use of and Records of Noncovered Services deducted from patient share of cost. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

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

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules
2. Audit adjustments that include a summary of the total due the State in the amount of \$9,537, which resulted from Share of Costs Recoveries.

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.

Kevin Burkin
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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:
VISTA COVE CARE CENTER AT CORONA

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

Provider NPI:
1528228152

OSHPD Facility No.:
206330223

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
SKILLED NURSING CARE				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 4,018,152	\$ 82.64
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 1,049,023	\$ 21.58
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 1,396,011	\$ 28.71
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 960,083	\$ 19.75
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 80,099	\$ 1.65
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 38,768	\$ 0.80
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 39,564	\$ 0.81
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 529,395	\$ 10.89
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 1,592,132	\$ 32.75
11	Cost of Routine Service/Audited Total Costs	\$ 11,233,532	\$ 9,703,227	\$ 199.57
12	Total Patient Days (Adj)	48,621	48,621	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 231.04	\$ 199.57	
14	Overpayments (Adj 12)	\$ 0	\$ (9,537)	
15	Medi-Cal Days (Adj 11)	35,207	35,461	
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:
VISTA COVE CARE CENTER AT CORONA

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

Provider NPI:
1528228152

OSHPD Facility No.:
206330223

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:
VISTA COVE CARE CENTER AT CORONA

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

Provider NPI:
1528228152

OSHPD Facility No.:
206330223

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Svcs	Activities	Total
			155	160	
GENERAL SERVICES					
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 88,583	\$ 88,583		
160	Activities	168,229		\$ 168,229	
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	570,278	0	0	570,278
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	495,142	0	0	495,142
083	Speech Pathology	105,421	0	0	105,421
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	3,761,340	88,583	168,229	4,018,152 *
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	\$ 5,188,993	\$ 88,583	\$ 168,229	\$ 5,188,993

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
VISTA COVE CARE CENTER AT CORONA

Provider NPI:
1528228152

OSHPD Facility Number:
206330223

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	\$ 111,734	\$ 111,734										
010	Housekeeping	191,999	3,198	\$ 195,197									
060	Laundry and Linen	147,882	3,688	6,633	\$ 158,203								
065	Dietary	415,096	9,942	17,881	0	\$ 442,920							
155	Social Services	N/A	475	854	0	0	\$ 1,329						
160	Activities	N/A	7,166	12,888	0	0	0	\$ 20,055					
165	Administration	N/A	8,230	14,801	0	0	0	0		\$ 23,031	\$ 23,031		
166	Medical Records	171,277	1,882	3,384	0	0	0	0		176,543		\$ 176,543	
170	Inservice Education - Nursing	75,979	1,324	2,381	0	0	0	0	\$ 79,683				
ANCILLARY SERVICES													
075	Patient Supplies		341	613	0	0	0	0	0	954	93	716	\$ 1,764
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	9	71	80
080	Physical Therapy		3,526	6,342	0	0	0	0	0	9,868	1,631	12,500	23,999
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		3,067	5,515	0	0	0	0	0	8,582	1,416	10,855	20,853
083	Speech Pathology		619	1,113	0	0	0	0	0	1,732	300	2,298	4,330
085	Pharmacy		0	0	0	0	0	0	0	0	791	6,062	6,853
090	Laboratory		0	0	0	0	0	0	0	0	141	1,079	1,220
095	Home Health Services		0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services		0	0	0	0	0	0	0	0	151	1,156	1,306
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		67,006	120,506	158,203	442,920	1,329	20,055	79,683	889,701	18,386	140,937	1,049,023 *
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		730	1,313	0	0	0	0	0	2,043	87	667	2,797
145	Other Nonreimbursable		541	972	0	0	0	0	0	1,513	26	203	1,742
	TOTAL	\$ 1,113,967	\$ 111,734	\$ 195,197	\$ 158,203	\$ 442,920	\$ 1,329	\$ 20,055	\$ 79,683	\$ 914,393	\$ 23,031	\$ 176,543	\$ 1,113,967

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
VISTA COVE CARE CENTER AT CORONA

Provider NPI:
1528228152

OSHPD Facility Number:
206330223

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	\$ 578,609	\$ 578,609										
010	Housekeeping	38,439	16,560	\$ 54,999									
060	Laundry and Linen	65,490	19,098	1,869	\$ 86,457								
065	Dietary	350,683	51,487	5,038	0	\$ 407,208							
155	Social Services	2,989	2,459	241	0	0	\$ 5,689						
160	Activities	18,367	37,111	3,631	0	0	0	\$ 59,109					
165	Administration	N/A	42,618	4,170	0	0	0	0	\$ 46,788	\$ 46,788			
166	Medical Records	27,089	9,745	954	0	0	0	0	37,788		\$ 37,788		
170	Inservice Education - Nursing	7,557	6,854	671	0	0	0	0	\$ 15,082				
ANCILLARY SERVICES													
075	Patient Supplies	30,004	1,766	173	0	0	0	0	0	31,943	190	153	\$ 32,286
077	Specialized Support Surfaces	3,605	0	0	0	0	0	0	0	3,605	19	15	3,639
080	Physical Therapy	0	18,261	1,787	0	0	0	0	0	20,048	3,313	2,676	26,036
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	0	15,880	1,554	0	0	0	0	0	17,434	2,877	2,323	22,634
083	Speech Pathology	0	3,205	314	0	0	0	0	0	3,518	609	492	4,620
085	Pharmacy	309,286	0	0	0	0	0	0	0	309,286	1,607	1,298	312,190
090	Laboratory	55,063	0	0	0	0	0	0	0	55,063	286	231	55,580
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	58,956	0	0	0	0	0	0	0	58,956	306	247	59,510
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	374,009	346,985	33,954	86,457	407,208	5,689	59,109	15,082	1,328,493	37,351	30,167	1,396,011 *
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	20,077	3,780	370	0	0	0	0	0	24,227	177	143	24,547
145	Other Nonreimbursable	0	2,799	274	0	0	0	0	0	3,073	54	43	3,170
	TOTAL	\$ 1,940,223	\$ 578,609	\$ 54,999	\$ 86,457	\$ 407,208	\$ 5,689	\$ 59,109	\$ 15,082	\$ 1,855,647	\$ 46,788	\$ 37,788	\$ 1,940,223

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
VISTA COVE CARE CENTER AT CORONA

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

Provider NPI:
1528228152

OSHPD Facility Number:
206330223

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)	\$ 1,066,860	92%							
	Property Tax (line 40)	89,007	8%	\$ 1,155,867						
005	Plant Operations and Maintenance			21,340	\$ 21,340					
010	Housekeeping			32,471	611	\$ 33,082				
060	Laundry and Linen			37,447	704	1,124	\$ 39,276			
065	Dietary			100,954	1,899	3,031	0	\$ 105,883		
155	Social Services			4,822	91	145	0	0	\$ 5,057	
160	Activities			72,766	1,369	2,184	0	0	0	\$ 76,319
165	Administration			83,564	1,572	2,508	0	0	0	0
166	Medical Records			19,108	359	574	0	0	0	0
170	Inservice Education - Nursing			13,440	253	403	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			3,463	65	104	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			35,806	673	1,075	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			31,138	586	935	0	0	0	0
083	Speech Pathology			6,284	118	189	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			680,362	12,797	20,424	39,276	105,883	5,057	76,319
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			7,413	139	223	0	0	0	0
145	Other Nonreimbursable			5,489	103	165	0	0	0	0
	TOTAL	\$ 1,155,867	100%	\$ 1,155,867	\$ 21,340	\$ 33,082	\$ 39,276	\$ 105,883	\$ 5,057	\$ 76,319

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
VISTA COVE CARE CENTER AT CORONA

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

Provider NPI:
1528228152

OSHPD Facility Number:
206330223

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 92% Of Total	Property Tax 8% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 1,066,860	92%							
	Property Tax (line 40)	89,007	8%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 87,644	\$ 87,644				
166	Medical Records				20,041		\$ 20,041			
170	Inservice Education - Nursing			\$ 14,096						
	ANCILLARY SERVICES									
075	Patient Supplies			0	3,632	355	81	\$ 4,068	\$ 3,755	\$ 313
077	Specialized Support Surfaces			0	0	35	8	43	40	3
080	Physical Therapy			0	37,554	6,206	1,419	45,179	41,700	3,479
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	32,658	5,389	1,232	39,279	36,255	3,025
083	Speech Pathology			0	6,591	1,141	261	7,993	7,377	615
085	Pharmacy			0	0	3,009	688	3,698	3,413	285
090	Laboratory			0	0	536	123	658	608	51
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	574	131	705	651	54
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			14,096	954,215	69,967	15,999	1,040,182	960,083	80,099
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	7,774	331	76	8,181	7,551	630
145	Other Nonreimbursable			0	5,757	101	23	5,881	5,428	453
	TOTAL	\$ 1,155,867	100%	\$ 14,096	\$ 1,048,181	\$ 87,644	\$ 20,041	\$ 1,155,867	\$ 1,066,860	\$ 89,007

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
VISTA COVE CARE CENTER AT CORONA

Provider NPI:
1528228152

OSHPD Facility Number:
206330223

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. 72% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 2% of Total	Quality Assur. Fees 24% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ -												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,994,375												
	Total Costs Allocable as Administration	1,994,375	72%											
167	CDPH Licensing Fees	48,563	2%											
168	Professional Liability Insurance	49,559	2%											
169	Quality Assurance Fees	663,143	24%											
174	Caregiver Training	0	0%											
	Total	2,755,640	100%						\$ 2,755,640					
ANCILLARY SERVICES														
075	Patient Supplies			\$ -	\$ 954	\$ 31,943	\$ 3,632	\$ 36,529	11,175	\$ 8,088	\$ 197	\$ 201	\$ 2,689	\$ -
077	Specialized Support Surfaces			0	0	3,605	0	3,605	1,103	798	19	20	265	0
080	Physical Therapy			570,278	9,868	20,048	37,554	637,748	195,111	141,210	3,438	3,509	46,953	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			495,142	8,582	17,434	32,658	553,816	169,433	122,626	2,986	3,047	40,774	0
083	Speech Pathology			105,421	1,732	3,518	6,591	117,262	35,875	25,964	632	645	8,633	0
085	Pharmacy			0	0	309,286	0	309,286	94,622	68,482	1,668	1,702	22,771	0
090	Laboratory			0	0	55,063	0	55,063	16,846	12,192	297	303	4,054	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	58,956	0	58,956	18,037	13,054	318	324	4,341	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			4,018,152	889,701	1,328,493	954,215	7,190,561	2,199,859	1,592,132	38,768	39,564	529,395	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	2,043	24,227	7,774	34,045	10,416	7,538	184	187	2,506	0
145	Other Nonreimbursable			0	1,513	3,073	5,757	10,343	3,164	2,290	56	57	761	0
	SUBTOTAL	\$ 2,755,640		\$ 5,188,993	\$ 914,393	\$ 1,855,647	\$ 1,048,181	\$ 9,007,214	\$ 2,755,640					
	Total Administrative Costs							\$ 2,755,640		\$ 1,994,375	\$ 48,563	\$ 49,559	\$ 663,143	\$ -
	Unit Cost Multiplier							0.30593699						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 199,574	\$ 84,576	\$ 107,686	\$ 391,836							
	TOTAL FACILITY COSTS							\$ 12,154,690						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
VISTA COVE CARE CENTER AT CORONA

Provider NPI:
1528228152

OSHPD Facility Number:
206330223

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 8)	Plant Ops (SQ FT) 5 (Adj 8)	Hskpng (SQ FT) 10 (Adj 8)	Laundry (LBS) 60 (Adj 9)	Dietary (MEALS) 65 (Adj 10)	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	832									
010	Housekeeping	1,266	1,266								
060	Laundry and Linen	1,460	1,460	1,460							
065	Dietary	3,936	3,936	3,936							
155	Social Services	188	188	188							
160	Activities	2,837	2,837	2,837							
165	Administration	3,258	3,258	3,258							
166	Medical Records	745	745	745							
170	Inservice Education - Nursing	524	524	524							
	ANCILLARY SERVICES										
075	Patient Supplies	135	135	135						36,529	36,529
077	Specialized Support Surfaces									3,605	3,605
080	Physical Therapy	1,396	1,396	1,396						637,748	637,748
081	Respiratory Therapy									0	0
082	Occupational Therapy	1,214	1,214	1,214						553,816	553,816
083	Speech Pathology	245	245	245						117,262	117,262
085	Pharmacy									309,286	309,286
090	Laboratory									55,063	55,063
095	Home Health Services									0	0
100	Other Ancillary Services									58,956	58,956
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	26,526	26,526	26,526	95,998	143,997	4,135,349	4,135,349	4,135,349	7,190,561	7,190,561
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	289	289	289						34,045	34,045
145	Other Nonreimbursable	214	214	214						10,343	10,343
	TOTAL STATISTICS	45,065	44,233	42,967	95,998	143,997	4,135,349	4,135,349	4,135,349	9,007,214	9,007,214
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 88,583 0.021420925	\$ 168,229 0.040680726			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 111,734 2.52603260	\$ 195,197 4.54295057	\$ 158,203 1.64797929	\$ 442,920 3.07589407	\$ 1,329 0.00032137	\$ 20,055 0.00484958	\$ 79,683 0.01926878	\$ 23,031 0.00255692	\$ 176,543 0.01960022
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 578,609 13.08093505	\$ 54,999 1.28003965	\$ 86,457 0.90061275	\$ 407,208 2.82789083	\$ 5,689 0.00137567	\$ 59,109 0.01429362	\$ 15,082 0.00364713	\$ 46,788 0.00519451	\$ 37,788 0.00419530
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 1,155,867 25.64888494	\$ 21,340 0.48244235	\$ 33,082 0.76994578	\$ 39,276 0.40913205	\$ 105,883 0.73531678	\$ 5,057 0.00122298	\$ 76,319 0.01845525	\$ 14,096 0.00340873	\$ 87,644 0.00973046	\$ 20,041 0.00222504

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
VISTA COVE CARE CENTER AT CORONA

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

Provider NPI:
1528228152

OSHPD Facility Number:
206330223

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	\$ 110,456	\$ (23,821)	\$ 86,635	(Sch 3)
005	.20-.39	Fringe Benefits	6200	32,000	(6,901)	25,099	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	1,700,744	(1,122,135)	578,609	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 1,843,200	\$ (1,152,857)	\$ 690,343	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 181,961	\$ (39,242)	\$ 142,719	(Sch 3)
010	.20-.39	Fringe Benefits	6300	62,830	(13,550)	49,280	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	42,938	(4,499)	38,439	(Sch 4)
010		Housekeeping - Total	6300	\$ 287,729	\$ (57,291)	\$ 230,438	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	638	(138)	500	(Sch 5)
025		Depreciation: Equipment	7140	67,548	(14,568)	52,980	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	18,778	(4,050)	14,728	(Sch 5)
035		Leases and Rentals	7200	1,273,244	(274,592)	998,652	(Sch 5)
040		Property Taxes	7300	113,481	(24,474)	89,007	(Sch 5)
045		Property Insurance	7400		0	0	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	\$	\$ 0	\$ 0	(Sch 6)
057		Subtotal 005 - 055		\$ 3,604,618	\$ (1,527,970)	\$ 2,076,648	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 111,208	\$ 0	\$ 111,208	(Sch 3)
060	.20-.39	Fringe Benefits	6400	36,674	0	36,674	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	65,490	0	65,490	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 213,372	\$ 0	\$ 213,372	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 353,885	\$ (43,347)	\$ 310,538	(Sch 3)
065	.20-.39	Fringe Benefits	6500	119,153	(14,595)	104,558	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	285,890	64,793	350,683	(Sch 4)
065		Dietary - Total	6500	\$ 758,928	\$ 6,851	\$ 765,779	
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	30,004	0	30,004	(Sch 4)
075		Patient Supplies - Total	8100	\$ 30,004	\$ 0	\$ 30,004	
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	3,605	0	3,605	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 3,605	\$ 0	\$ 3,605	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
VISTA COVE CARE CENTER AT CORONA

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

Provider NPI:
1528228152

OSHPD Facility Number:
206330223

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	570,278	0	570,278	(Sch 2)
080	.40-.99	Other - Nonlabor	8200		0	0	(Sch 4)
080		Physical Therapy - Total	8200	\$ 570,278	\$ 0	\$ 570,278	
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	495,142	0	495,142	(Sch 2)
082	.40-.99	Other - Nonlabor	8250		0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 495,142	\$ 0	\$ 495,142	
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	105,421	0	105,421	(Sch 2)
083	.40-.99	Other - Nonlabor	8280		0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 105,421	\$ 0	\$ 105,421	
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	309,286	0	309,286	(Sch 4)
085		Pharmacy - Total	8300	\$ 309,286	\$ 0	\$ 309,286	
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	55,063	0	55,063	(Sch 4)
090		Laboratory - Total	8400	\$ 55,063	\$ 0	\$ 55,063	
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	58,956	0	58,956	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 58,956	\$ 0	\$ 58,956	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
VISTA COVE CARE CENTER AT CORONA

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

Provider NPI:
1528228152

OSHPD Facility Number:
206330223

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		\$ 1,627,755	\$ 0	\$ 1,627,755	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 3,007,723	\$ (109,932)	\$ 2,897,791	(Sch 2)
105	.20-.39	Fringe Benefits	6110	896,094	(32,545)	863,549	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	374,009	0	374,009	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 4,277,826	\$ (142,477)	\$ 4,135,349	
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:
VISTA COVE CARE CENTER AT CORONA

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

Provider NPI:
1528228152

OSHPD Facility Number:
206330223

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	20,077	0	20,077 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 20,077	\$ 0	\$ 20,077
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		\$ 4,297,903	\$ (142,477)	\$ 4,155,426
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 69,247	\$ 0	\$ 69,247 (Sch 2)
155	.20-.39	Fringe Benefits	6600	19,336	0	19,336 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	2,989	0	2,989 (Sch 4)
155		Social Services - Total	6600	\$ 91,572	\$ 0	\$ 91,572

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
VISTA COVE CARE CENTER AT CORONA

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

Provider NPI:
1528228152

OSHPD Facility Number:
206330223

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	\$ 125,331	\$ 0	\$ 125,331	(Sch 2)
160	.20-.39	Fringe Benefits	6700	38,216	0	38,216	(Sch 2)
160	.49	Agency Staff	6700	4,682	0	4,682	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	18,367	0	18,367	(Sch 4)
160		Activities - Total	6700	\$ 186,596	\$ 0	\$ 186,596	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 515,356	\$ 62,256	\$ 577,612	(Sch 6)
165	.20-.39	Fringe Benefits	6900	156,817	4,095	160,912	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	1,383,853	(128,002)	1,255,851	(Sch 6)
165		Administration - Total	6900	\$ 2,056,026	\$ (61,651)	\$ 1,994,375	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 132,153	\$ 0	\$ 132,153	(Sch 3)
166	.20-.39	Fringe Benefits	6900	25,181	13,943	39,124	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	27,089	0	27,089	(Sch 4)
166		Medical Records - Total	6900	\$ 184,423	\$ 13,943	\$ 198,366	
167		CDPH Licensing Fees	6900	\$ 48,563	\$ 0	\$ 48,563	(Sch 6)
168		Professional Liability Insurance	6900	\$ 63,186	\$ (13,627)	\$ 49,559	(Sch 6)
169		Quality Assurance Fees	6900	\$ 663,143	\$ 0	\$ 663,143	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 61,172	\$ 0	\$ 61,172	(Sch 3)
170	.20-.39	Fringe Benefits	6800	14,807	0	14,807	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	7,557	0	7,557	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 83,536	\$ 0	\$ 83,536	
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		\$ 3,377,045	\$ (61,335)	\$ 3,315,710	
200		Total		\$ 13,879,621	\$ (1,724,931)	\$ 12,154,690	

210	0.24	Total Facility Group Health Insurance (Adj 1) *	6900			\$ 321,771	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name							Fiscal Period			Provider NPI		Adjustments
VISTA COVE CARE CENTER AT CORONA							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1528228152		12
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	N/A	Total Facility Group Health Insurance To include group health insurance premuim in the audit report for informational purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$0	\$321,771	\$321,771		

Provider Name							Fiscal Period	Provider NPI		Adjustments	
VISTA COVE CARE CENTER AT CORONA							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1528228152		12	
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											
2	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages	\$3,007,723	(\$27,365)	\$2,980,358 *	
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	896,094	(8,101)	887,993 *	
	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	515,356	27,365	542,721 *	
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	156,817	8,101	164,918 *	
							To reclassify central supply manager salaries and benefits expenses to the appropriate cost centers. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8				
3	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages	* \$2,980,358	(\$82,567)	\$2,897,791	
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	* 887,993	(24,444)	863,549	
	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	* 542,721	82,567	625,288 *	
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	* 164,918	24,444	189,362 *	
							To reclassify MDS coordinator salaries and benefits expenses related to administration duties to the appropriate cost centers. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8				
4	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	* \$189,362	(\$13,943)	\$175,419 *	
	10.5	166	2	8A-1	166	2	Medical Records - Fringe Benefits	25,181	13,943	39,124	
							To reclassify the medical records benefits to the Medical Records cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Section 52000				

Provider Name							Fiscal Period	Provider NPI		Adjustments
VISTA COVE CARE CENTER AT CORONA							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1528228152		12
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										
5	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor To abate miscellaneous revenue against the related costs. 42 CFR 413.5 and 413.9 / CMS Pub. 15-1, Section 2328 CMS Pub. 15-2, Section 3613	\$1,700,744	(\$1,094,000)	\$606,744 *
6	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor	* \$606,744	\$130,961	\$737,705 *
	10.5	010	4	8A-1	010	4	Housekeeping - Other - Nonlabor	42,938	6,070	49,008 *
	10.5	065	4	8A-1	065	4	Dietary - Other - Nonlabor To reverse the provider's residential care expense in conjunction with adjustment number 7. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	285,890	113,744	399,634 *
7	10.5	005	1	8A-1	005	1	Plant Operations and Maintenance - Salaries and Wages	\$110,456	(\$23,821)	\$86,635
	10.5	005	2	8A-1	005	2	Plant Operations and Maintenance - Fringe Benefits	32,000	(6,901)	25,099
	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor	* 737,705	(159,096)	578,609
	10.5	010	1	8A-1	010	1	Housekeeping - Salaries and Wages	181,961	(39,242)	142,719
	10.5	010	2	8A-1	010	2	Housekeeping - Fringe Benefits	62,830	(13,550)	49,280
	10.5	010	4	8A-1	010	4	Housekeeping - Other - Nonlabor	* 49,008	(10,569)	38,439
	10.5	020	4	8A-1	020	4	Depreciation - Leasehold Improvements	638	(138)	500
	10.5	025	4	8A-1	025	4	Depreciation - Equipment	67,548	(14,568)	52,980
	10.5	030	4	8A-1	030	4	Depreciation and Amortization - Other	18,778	(4,050)	14,728
	10.5	035	4	8A-1	035	4	Leases and Rentals	1,273,244	(274,592)	998,652
	10.5	040	4	8A-1	040	4	Property Taxes	113,481	(24,474)	89,007
	10.5	065	1	8A-1	065	1	Dietary - Salaries and Wages	353,885	(43,347)	310,538
	10.5	065	2	8A-1	065	2	Dietary - Fringe Benefits	119,153	(14,595)	104,558
	10.5	065	4	8A-1	065	4	Dietary - Other - Nonlabor	* 399,634	(48,951)	350,683

-Continued on next page-

Provider Name							Fiscal Period		Provider NPI		Adjustments
VISTA COVE CARE CENTER AT CORONA							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1528228152		12
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>											
-Continued from previous page-											
	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	*	\$625,288	(\$47,676)	\$577,612
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	*	175,419	(14,507)	160,912
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor		1,383,853	(128,002)	1,255,851
	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance		63,186	(13,627)	49,559
To eliminate expense apportioned to residential care. 42 CFR 413.50 and 413.53 / CMS Pub. 15-1, Section 2200											

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
VISTA COVE CARE CENTER AT CORONA							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1528228152		12
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 STATISTICS											
8	10.7	005	1	7	005	N/A	Plant Operations and Maintenance (Square Feet)	0	832	832	
	10.7	010	1,2	7	010	N/A	Housekeeping	0	1,266	1,266	
	10.7	060	1,2,3	7	060	N/A	Laundry and Linen	0	1,460	1,460	
	10.7	065	1,2,3	7	065	N/A	Dietary	0	3,936	3,936	
	10.7	075	1,2,3	7	075	N/A	Patient Supplies	0	135	135	
	10.7	080	1,2,3	7	080	N/A	Physical Therapy	0	1,396	1,396	
	10.7	082	1,2,3	7	082	N/A	Occupational Therapy	0	1,214	1,214	
	10.7	083	1,2,3	7	083	N/A	Speech Pathology	0	245	245	
	10.7	105	1,2,3	7	105	N/A	Skilled Nursing Care	0	26,526	26,526	
	10.7	140	1,2,3	7	140	N/A	Beauty and Barber	0	289	289	
	10.7	145	1,2,3	7	145	N/A	Other Nonreimbursable	0	214	214	
	10.7	155	1,2,3	7	155	N/A	Social Services	0	188	188	
	10.7	160	1,2,3	7	160	N/A	Activities	0	2,837	2,837	
	10.7	165	1,2,3	7	165	N/A	Administration	0	3,258	3,258	
	10.7	166	1,2,3	7	166	N/A	Medical Records	0	745	745	
	10.7	170	1,2,3	7	170	N/A	Inservice Education - Nursing	0	524	524	
	10.7	175	1	7	N/A	N/A	Total - Square Feet	0	45,065	45,065	
	10.7	175	2	7	N/A	N/A	Total - Square Feet	0	44,233	44,233	
	10.7	175	3	7	N/A	N/A	Total - Square Feet	0	42,967	42,967	
To adjust square footage statistics to agree with the provider's records in order to properly allocate indirect costs. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306											
9	10.7	105	4	7	105	N/A	Skilled Nursing Care (Pounds of Laundry)	0	95,998	95,998	
	10.7	175	4	7	N/A	N/A	Total - Pounds of Laundry	0	95,998	95,998	
To adjust pounds of laundry statistics to agree with the provider's records in order to properly allocate indirect costs. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306											

Provider Name							Fiscal Period		Provider NPI		Adjustments
VISTA COVE CARE CENTER AT CORONA							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1528228152		12
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 STATISTICS</u>											
10	10.7	105	5	7	105	N/A	Skilled Nursing Care	(Patient Meals)	0	143,997	143,997
	10.7	175	5	7	N/A	N/A	Total - Patient Meals		0	143,997	143,997
To adjust meals served statistics to agree with the provider's records in order to properly allocate indirect costs. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306											

Provider Name							Fiscal Period			Provider NPI		Adjustments
VISTA COVE CARE CENTER AT CORONA							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1528228152		12
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						
ADJUSTMENT TO REPORTED PATIENT DAYS												
11	4.1	5	2	1	15	N/A	Medi-Cal Days		35,207	254	35,461	
							To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: January 1, 2011 through December 31, 2011 Payment Period: January 1, 2011 through September 29, 2012 Report Date: October 26, 2012 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408 CCR, Title 22, Section 51541					

Provider Name							Fiscal Period			Provider NPI		Adjustments
VISTA COVE CARE CENTER AT CORONA							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1528228152		12
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 OTHER MATTERS</u>												
12	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 2300 and 2409 CCR, Title 22, Sections 50786 and 51458.1			\$0	\$9,537	\$9,537