

**REPORT  
ON THE  
RATE SETTING AUDIT**

**VISTA COVE CARE CENTER AT SANTA PAULA  
SANTA PAULA, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1255656781**

**FISCAL PERIOD ENDED  
DECEMBER 31, 2011**

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

**Section Chief: Daniel J. Giardinelli  
Audit Supervisor: Celia Aviña  
Auditor: Tatevik Parsamyan**



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



EDMUND G. BROWN JR.  
GOVERNOR

June 7, 2013

Cynthia Jordan, Administrator  
Vista Cove Care Center at Santa Paula  
250 March Street  
Santa Paula, CA 93060

VISTA COVE CARE CENTER AT SANTA PAULA  
NATIONAL PROVIDER IDENTIFIER (NPI) 1255656781  
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 Schedule

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

Cynthia Jordan  
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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—Burbank at (818) 295-2620.

**Original Signed By**

Daniel J. Giardinelli, Chief  
Audits Section—Burbank  
Financial Audits Branch

Certified

cc: Tiffany Karlin, CEO  
Accurate Business Results, LLC  
4541 East Anaheim Street  
Long Beach, CA 90804

## SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

## Provider Name:

VISTA COVE CARE CENTER AT SANTA PAULA

## Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

## Provider NPI:

1255656781

## OSHPD Facility No.:

206560532

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
<b>SKILLED NURSING CARE</b>				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 2,229,359	\$ 71.92
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 554,504	\$ 17.89
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 542,226	\$ 17.49
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 372,978	\$ 12.03
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 546	\$ 0.02
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 24,366	\$ 0.79
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 27,749	\$ 0.90
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 351,442	\$ 11.34
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 1,005,948	\$ 32.45
11	Cost of Routine Service/Audited Total Costs	\$ 5,095,645	\$ 5,109,116	\$ 164.83
12	Total Patient Days (Adj )	30,996	30,996	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 164.40	\$ 164.83	
14	Overpayments (Adj )	\$ 0	\$ 0	
15	Medi-Cal Days (Adj 3)	24,615	12,215	
16	Medi-Cal Managed Care Days (Adj 4)		3,962	
<b>INTERMEDIATE CARE</b>				
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	
<b>MENTALLY DISORDERED CARE</b>				
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	
<b>DEVELOPMENTALLY DISABLED CARE</b>				
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	
<b>SUBACUTE CARE</b>				
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 SANTA PAULA

## Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

## Provider NPI:

1255656781

## OSHPD Facility No.:

206560532

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
<b>SUBACUTE CARE - PEDIATRIC</b>				
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	
<b>TRANSITIONAL INPATIENT CARE</b>				
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	
<b>HOSPICE INPATIENT CARE</b>				
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	
<b>OTHER ROUTINE SERVICES</b>				
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 SANTA PAULA

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

**Provider NPI:**  
1255656781

**OSHPD Facility No.:**  
206560532

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Svcs	Activities	Total
			155	160	
	<b>GENERAL SERVICES</b>				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 60,399	\$ 60,399		
160	Activities	79,226		\$ 79,226	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
	<b>ANCILLARY SERVICES</b>				
075	Patient Supplies	0	0	0	0
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	270,738	0	0	270,738
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	170,025	0	0	170,025
083	Speech Pathology	65,418	0	0	65,418
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
	<b>ROUTINE SERVICES</b>				
105	Skilled Nursing Care	2,089,734	60,399	79,226	2,229,359 *
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 *
	<b>NONREIMBURSABLE</b>				
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	<b>TOTAL</b>	<b>\$ 2,735,540</b>	<b>\$ 60,399</b>	<b>\$ 79,226</b>	<b>\$ 2,735,540</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
INDIRECT CARE LABOR

Provider Name:  
VISTA COVE CARE CENTER AT SANTA PAULA

Provider NPI:  
1255656781

OSHPD Facility Number:  
206560532

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 Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 69,514	\$ 69,514										
010	Housekeeping	106,923	793	\$ 107,716									
060	Laundry and Linen	49,030	4,363	6,839	\$ 60,232								
065	Dietary	229,757	8,431	13,215	0	\$ 251,403							
155	Social Services	N/A	425	666	0	0	\$ 1,092						
160	Activities	N/A	3,988	6,250	0	0	0	\$ 10,238					
165	Administration	N/A	2,559	4,011	0	0	0	0		\$ 6,570	\$ 6,570		
166	Medical Records	50,391	774	1,213	0	0	0	0		52,378		\$ 52,378	
170	Inservice Education - Nursing	67,518	1,827	2,864	0	0	0	0	\$ 72,209				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies		467	733	0	0	0	0	0	1,200	83	659	\$ 1,941
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		1,590	2,492	0	0	0	0	0	4,081	433	3,455	7,970
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		310	486	0	0	0	0	0	797	261	2,078	3,135
083	Speech Pathology		153	240	0	0	0	0	0	393	101	804	1,298
085	Pharmacy		0	0	0	0	0	0	0	0	173	1,377	1,550
090	Laboratory		0	0	0	0	0	0	0	0	22	176	199
095	Home Health Services		0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services		107	168	0	0	0	0	0	275	44	354	673
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
<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care		43,041	67,464	60,232	251,403	1,092	10,238	72,209	505,679	5,442	43,383	554,504 *
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 *
<b>NONREIMBURSABLE</b>													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		686	1,075	0	0	0	0	0	1,760	11	91	1,863
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 573,133</b>	<b>\$ 69,514</b>	<b>\$ 107,716</b>	<b>\$ 60,232</b>	<b>\$ 251,403</b>	<b>\$ 1,092</b>	<b>\$ 10,238</b>	<b>\$ 72,209</b>	<b>\$ 514,186</b>	<b>\$ 6,570</b>	<b>\$ 52,378</b>	<b>\$ 573,133</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
OTHER - NONLABOR

Provider Name:  
VISTA COVE CARE CENTER AT SANTA PAULA

Provider NPI:  
1255656781

OSHPD Facility Number:  
206560532

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
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 172,204	\$ 172,204										
010	Housekeeping	20,072	1,964	\$ 22,036									
060	Laundry and Linen	23,724	10,808	1,399	\$ 35,931								
065	Dietary	214,916	20,886	2,704	0	\$ 238,506							
155	Social Services	0	1,053	136	0	0	\$ 1,190						
160	Activities	7,417	9,878	1,279	0	0	0	\$ 18,574					
165	Administration	N/A	6,339	821	0	0	0	0		\$ 7,159	\$ 7,159		
166	Medical Records	6,676	1,917	248	0	0	0	0		8,841		\$ 8,841	
170	Inservice Education - Nursing	3,464	4,526	586	0	0	0	0	\$ 8,576				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies	49,779	1,158	150	0	0	0	0	0	51,087	90	111	\$ 51,288
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	0	3,938	510	0	0	0	0	0	4,448	472	583	5,503
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	0	769	99	0	0	0	0	0	868	284	351	1,503
083	Speech Pathology	0	380	49	0	0	0	0	0	429	110	136	674
085	Pharmacy	114,940	0	0	0	0	0	0	0	114,940	188	232	115,361
090	Laboratory	14,732	0	0	0	0	0	0	0	14,732	24	30	14,786
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	28,331	266	34	0	0	0	0	0	28,631	48	60	28,739
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
<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care	105,771	106,623	13,802	35,931	238,506	1,190	18,574	8,576	528,973	5,930	7,323	542,226 *
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 *
<b>NONREIMBURSABLE</b>													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	0	1,699	220	0	0	0	0	0	1,918	12	15	1,946
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 762,026</b>	<b>\$ 172,204</b>	<b>\$ 22,036</b>	<b>\$ 35,931</b>	<b>\$ 238,506</b>	<b>\$ 1,190</b>	<b>\$ 18,574</b>	<b>\$ 8,576</b>	<b>\$ 746,026</b>	<b>\$ 7,159</b>	<b>\$ 8,841</b>	<b>\$ 762,026</b>

\* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
VISTA COVE CARE CENTER AT SANTA PAULA

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

Provider NPI:  
1255656781

OSHPD Facility Number:  
206560532

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
<b>GENERAL SERVICES</b>										
	Capital Related (excluding lines 40 & 45)	\$ 395,331	100%							
	Property Tax (line 40)	579	0%	\$ 395,910						
005	Plant Operations and Maintenance			25,036	\$ 25,036					
010	Housekeeping			4,231	286	\$ 4,516				
060	Laundry and Linen			23,278	1,571	287	\$ 25,136			
065	Dietary			44,982	3,037	554	0	\$ 48,573		
155	Social Services			2,269	153	28	0	0	\$ 2,450	
160	Activities			21,275	1,436	262	0	0	0	\$ 22,973
165	Administration			13,652	922	168	0	0	0	0
166	Medical Records			4,128	279	51	0	0	0	0
170	Inservice Education - Nursing			9,749	658	120	0	0	0	0
<b>ANCILLARY SERVICES</b>										
075	Patient Supplies			2,493	168	31	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			8,481	573	104	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			1,655	112	20	0	0	0	0
083	Speech Pathology			817	55	10	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			572	39	7	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
<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care			229,633	15,501	2,828	25,136	48,573	2,450	22,973
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
<b>NONREIMBURSABLE</b>										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			3,658	247	45	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 395,910</b>	<b>100%</b>	<b>\$ 395,910</b>	<b>\$ 25,036</b>	<b>\$ 4,516</b>	<b>\$ 25,136</b>	<b>\$ 48,573</b>	<b>\$ 2,450</b>	<b>\$ 22,973</b>

\* (To Schedule 1)

## ALLOCATION OF CAPITAL COSTS

Provider Name:  
VISTA COVE CARE CENTER AT SANTA PAULA

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

Provider NPI:  
1255656781

OSHPD Facility Number:  
206560532

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 100% Of Total	Property Tax 0% Of Total
	<b>GENERAL SERVICES</b>									
	Capital Related (excluding lines 40 & 45)	\$ 395,331	100%							
	Property Tax (line 40)	579	0%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 14,742	\$ 14,742				
166	Medical Records				4,458		\$ 4,458			
170	Inservice Education - Nursing			\$ 10,527						
	<b>ANCILLARY SERVICES</b>									
075	Patient Supplies			0	2,692	185	56	\$ 2,934	\$ 2,929	\$ 4
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	9,158	972	294	10,425	10,410	15
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	1,788	585	177	2,549	2,546	4
083	Speech Pathology			0	883	226	68	1,177	1,176	2
085	Pharmacy			0	0	388	117	505	504	1
090	Laboratory			0	0	50	15	65	65	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	618	100	30	748	746	1
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
	<b>ROUTINE SERVICES</b>									
105	Skilled Nursing Care			10,527	357,621	12,210	3,692	373,524	372,978	546
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
	<b>NONREIMBURSABLE</b>									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	3,950	26	8	3,984	3,978	6
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 395,910	100%	\$ 10,527	\$ 376,710	\$ 14,742	\$ 4,458	\$ 395,910	\$ 395,331	\$ 579

\* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:  
VISTA COVE CARE CENTER AT SANTA PAULA

Provider NPI:  
1255656781

OSHPD Facility Number:  
206560532

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. 71% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 2% of Total	Quality Assur. Fees 25% of Total	Caregiver Training 0% of Total
	<b>GENERAL SERVICES</b>													
045	Property Insurance	\$ -												
055	Interest - Other	17,487												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,197,012												
	Total Costs Allocable as Administration	1,214,499	71%											
167	CDPH Licensing Fees	29,417	2%											
168	Professional Liability Insurance	33,502	2%											
169	Quality Assurance Fees	424,302	25%											
174	Caregiver Training	0	0%											
	Total	1,701,720	100%						\$ 1,701,720					
	<b>ANCILLARY SERVICES</b>													
075	Patient Supplies			\$ -	\$ 1,200	\$ 51,087	\$ 2,692	\$ 54,979	21,397	\$ 15,271	\$ 370	\$ 421	\$ 5,335	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			270,738	4,081	4,448	9,158	288,426	112,253	80,113	1,940	2,210	27,989	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			170,025	797	868	1,788	173,477	67,516	48,185	1,167	1,329	16,834	0
083	Speech Pathology			65,418	393	429	883	67,123	26,124	18,644	452	514	6,514	0
085	Pharmacy			0	0	114,940	0	114,940	44,734	31,926	773	881	11,154	0
090	Laboratory			0	0	14,732	0	14,732	5,734	4,092	99	113	1,430	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	275	28,631	618	29,524	11,491	8,201	199	226	2,865	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
	<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care			2,229,359	505,679	528,973	357,621	3,621,631	1,409,504	1,005,948	24,366	27,749	351,442	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*
	<b>NONREIMBURSABLE</b>													
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	1,760	1,918	3,950	7,629	2,969	2,119	51	58	740	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	<b>SUBTOTAL</b>	\$ 1,701,720		\$ 2,735,540	\$ 514,186	\$ 746,026	\$ 376,710	\$ 4,372,462	\$ 1,701,720					
	Total Administrative Costs							\$ 1,701,720		\$ 1,214,499	\$ 29,417	\$ 33,502	\$ 424,302	\$ -
	Unit Cost Multiplier							0.38919038						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 58,947	\$ 16,000	\$ 19,200	\$ 94,147							
	<b>TOTAL FACILITY COSTS</b>							\$ 6,168,329						

\* (To Schedule 1)

## STATISTICS FOR COST ALLOCATION

Provider Name:  
VISTA COVE CARE CENTER AT SANTA PAULA

Provider NPI:  
1255656781

OSHPD Facility Number:  
206560532

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 2)	Plant Ops (SQ FT) 5 (Adj 2)	Hskpng (SQ FT) 10 (Adj 2)	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)
<b>GENERAL SERVICES</b>											
005	Plant Operations and Maintenance	1,225									
010	Housekeeping	207	207								
060	Laundry and Linen	1,139	1,139	1,139							
065	Dietary	2,201	2,201	2,201							
155	Social Services	111	111	111							
160	Activities	1,041	1,041	1,041							
165	Administration	668	668	668							
166	Medical Records	202	202	202							
170	Inservice Education - Nursing	477	477	477							
<b>ANCILLARY SERVICES</b>											
075	Patient Supplies	122	122	122						54,979	54,979
077	Specialized Support Surfaces	0	0	0						0	0
080	Physical Therapy	415	415	415						288,426	288,426
081	Respiratory Therapy	0	0	0						0	0
082	Occupational Therapy	81	81	81						173,477	173,477
083	Speech Pathology	40	40	40						67,123	67,123
085	Pharmacy	0	0	0						114,940	114,940
090	Laboratory	0	0	0						14,732	14,732
095	Home Health Services	0	0	0						0	0
100	Other Ancillary Services	28	28	28						29,524	29,524
101	Subacute Care Ancillary Services	0	0	0						0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0						0	0
<b>ROUTINE SERVICES</b>											
105	Skilled Nursing Care	11,236	11,236	11,236	153,810	92,286	2,195,505	2,195,505	2,195,505	3,621,631	3,621,631
110	Intermediate Care	0	0	0	0	0	0	0	0	0	0
115	Mentally Disordered Care	0	0	0	0	0	0	0	0	0	0
120	Developmentally Disabled Care	0	0	0	0	0	0	0	0	0	0
125	Subacute Care	0	0	0	0	0	0	0	0	0	0
126	Subacute Care - Pediatric	0	0	0	0	0	0	0	0	0	0
128	Transitional Inpatient Care	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services	0	0	0	0	0	0	0	0	0	0
<b>NONREIMBURSABLE</b>											
139	Residential Care	0	0	0	0	0				0	0
140	Beauty and Barber	179	179	179	0	0				7,629	7,629
145	Other Nonreimbursable	0	0	0	0	0				0	0
TOTAL STATISTICS		19,372	18,147	17,940	153,810	92,286	2,195,505	2,195,505	2,195,505	4,372,462	4,372,462
TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)							\$ 60,399 0.027510299	\$ 79,226 0.036085548			
TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)			\$ 69,514 3.83060561	\$ 107,716 6.00423274	\$ 60,232 0.39159925	\$ 251,403 2.72417787	\$ 1,092 0.00049723	\$ 10,238 0.00466319	\$ 72,209 0.03288957	\$ 6,570 0.00150251	\$ 52,378 0.01197898
TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)			\$ 172,204 9.48939219	\$ 22,036 1.22833357	\$ 35,931 0.23360958	\$ 238,506 2.58441924	\$ 1,190 0.00054187	\$ 18,574 0.00846008	\$ 8,576 0.00390633	\$ 7,159 0.00163739	\$ 8,841 0.00202197
TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)		\$ 395,910 20.43722899	\$ 25,036 1.37960024	\$ 4,516 0.25173265	\$ 25,136 0.16342300	\$ 48,573 0.52633016	\$ 2,450 0.00111574	\$ 22,973 0.01046382	\$ 10,527 0.00479466	\$ 14,742 0.00337151	\$ 4,458 0.00101953

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:

VISTA COVE CARE CENTER AT SANTA PAULA

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1255656781

OSHPD Facility Number:

206560532

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	\$ 54,886	\$ 0	\$ 54,886	(Sch 3)
005	.20-.39	Fringe Benefits	6200	14,628	0	14,628	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	172,204	0	172,204	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 241,718	\$ 0	\$ 241,718	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 83,391	\$ 0	\$ 83,391	(Sch 3)
010	.20-.39	Fringe Benefits	6300	23,532	0	23,532	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	20,072	0	20,072	(Sch 4)
010		Housekeeping - Total	6300	\$ 126,995	\$ 0	\$ 126,995	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 0	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	0	0	0	(Sch 5)
025		Depreciation: Equipment	7140	21,613	0	21,613	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	373,718	0	373,718	(Sch 5)
040		Property Taxes	7300	579	0	579	(Sch 5)
045		Property Insurance	7400	0	0	0	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	0	0	0	(Sch 6)
055		Interest - Other	7600	\$ 17,487	\$ 0	\$ 17,487	(Sch 6)
057		<b>Subtotal 005 - 055</b>		\$ 782,110	\$ 0	\$ 782,110	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 41,297	\$ 0	\$ 41,297	(Sch 3)
060	.20-.39	Fringe Benefits	6400	7,733	0	7,733	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	23,724	0	23,724	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 72,754	\$ 0	\$ 72,754	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 179,429	\$ 0	\$ 179,429	(Sch 3)
065	.20-.39	Fringe Benefits	6500	50,328	0	50,328	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	214,916	0	214,916	(Sch 4)
065		Dietary - Total	6500	\$ 444,673	\$ 0	\$ 444,673	
070		Provision for Bad Debts	7700	\$ 0	0	\$ 0	
		<b>Ancillary Services</b>					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$ 0	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100	0	0	0	(Sch 2)
075	.79	Agency Staff	8100	0	0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	49,779	0	49,779	(Sch 4)
075		Patient Supplies - Total	8100	\$ 49,779	\$ 0	\$ 49,779	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	\$ 0	\$ 0	\$ 0	N/A
077	.20-.39	Fringe Benefits	8150	0	0	0	N/A
077	.79	Agency Staff	8150	0	0	0	N/A
077	.40-.99	Other - Nonlabor	8150	0	0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
VISTA COVE CARE CENTER AT SANTA PAULA

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

Provider NPI:  
1255656781

OSHPD Facility Number:  
206560532

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	\$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200	0	0	0	(Sch 2)
080	.79	Agency Staff	8200	270,738	0	270,738	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	0	0	0	(Sch 4)
080		Physical Therapy - Total	8200	\$ 270,738	\$ 0	\$ 270,738	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$ 0	\$ 0	\$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220	0	0	0	(Sch 2)
081	.79	Agency Staff	8220	0	0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220	0	0	0	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$ 0	\$ 0	\$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250	0	0	0	(Sch 2)
082	.79	Agency Staff	8250	170,025	0	170,025	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	0	0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 170,025	\$ 0	\$ 170,025	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$ 0	\$ 0	\$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280	0	0	0	(Sch 2)
083	.79	Agency Staff	8280	65,418	0	65,418	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	0	0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 65,418	\$ 0	\$ 65,418	
085		Pharmacy					
085	.01-.19	Salaries and Wages	8300	\$ 0	\$ 0	\$ 0	(Sch 2)
085	.20-.39	Fringe Benefits	8300	0	0	0	(Sch 2)
085	.79	Agency Staff	8300	0	0	0	(Sch 2)
085	.40-.99	Other - Nonlabor	8300	114,940	0	114,940	(Sch 4)
085		Pharmacy - Total	8300	\$ 114,940	\$ 0	\$ 114,940	
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	\$ 0	\$ 0	\$ 0	(Sch 2)
090	.20-.39	Fringe Benefits	8400	0	0	0	(Sch 2)
090	.79	Agency Staff	8400	0	0	0	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	14,732	0	14,732	(Sch 4)
090		Laboratory - Total	8400	\$ 14,732	\$ 0	\$ 14,732	
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	\$ 0	\$ 0	\$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800	0	0	0	(Sch 2)
095	.79	Agency Staff	8800	0	0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800	0	0	0	(Sch 4)
095		Home Health Services - Total	8800	\$ 0	\$ 0	\$ 0	
100		Other Ancillary Services					
100	.01-.19	Salaries and Wages	8900	\$ 0	\$ 0	\$ 0	(Sch 2)
100	.20-.39	Fringe Benefits	8900	0	0	0	(Sch 2)
100	.79	Agency Staff	8900	0	0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	28,331	0	28,331	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 28,331	\$ 0	\$ 28,331	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
VISTA COVE CARE CENTER AT SANTA PAULA

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

Provider NPI:  
1255656781

OSHPD Facility Number:  
206560532

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	\$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
101	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900	0	0	0	(Sch 4)
101		Subacute Care Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
102		Subacute Care - Pediatric Ancillary Services					
102	.01-.19	Salaries and Wages	8100-8900	\$ 0	\$ 0	\$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
102	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900	0	0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
104		Subtotal 075 - 102		\$ 713,963	\$ 0	\$ 713,963	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,709,974	\$ 0	\$ 1,709,974	(Sch 2)
105	.20-.39	Fringe Benefits	6110	379,760	0	379,760	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	105,771	0	105,771	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,195,505	\$ 0	\$ 2,195,505	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	\$ 0	\$ 0	\$ 0	
110	.20-.39	Fringe Benefits	6120	0	0	0	
110	.49	Agency Staff	6120	0	0	0	
110	.40-.99	Other - Nonlabor	6120	0	0	0	
110		Intermediate Care - Total	6120	\$ 0	\$ 0	\$ 0	(Sch 2)
115		Mentally Disordered Care					
115	.01-.19	Salaries and Wages	6130	\$ 0	\$ 0	\$ 0	
115	.20-.39	Fringe Benefits	6130	0	0	0	
115	.49	Agency Staff	6130	0	0	0	
115	.40-.99	Other - Nonlabor	6130	0	0	0	
115		Mentally Disordered Care - Total	6130	\$ 0	\$ 0	\$ 0	(Sch 2)
120		Developmentally Disabled Care					
120	.01-.19	Salaries and Wages	6140	\$ 0	\$ 0	\$ 0	
120	.20-.39	Fringe Benefits	6140	0	0	0	
120	.49	Agency Staff	6140	0	0	0	
120	.40-.99	Other - Nonlabor	6140	0	0	0	
120		Developmentally Disabled Care - Total	6140	\$ 0	\$ 0	\$ 0	(Sch 2)
125		Subacute Care					
125	.01-.19	Salaries and Wages	6150	\$ 0	\$ 0	\$ 0	(Sch 2)
125	.20-.39	Fringe Benefits	6150	0	0	0	(Sch 2)
125	.49	Agency Staff	6150	0	0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150	0	0	0	(Sch 4)
125		Subacute Care - Total	6150	\$ 0	\$ 0	\$ 0	
126		Subacute Care - Pediatric					
126	.01-.19	Salaries and Wages	6160	\$ 0	\$ 0	\$ 0	(Sch 2)
126	.20-.39	Fringe Benefits	6160	0	0	0	(Sch 2)
126	.49	Agency Staff	6160	0	0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160	0	0	0	(Sch 4)
126		Subacute Care - Pediatric - Total	6160	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
VISTA COVE CARE CENTER AT SANTA PAULA

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

Provider NPI:  
1255656781

OSHPD Facility Number:  
206560532

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	\$ 0
128	.20-.39	Fringe Benefits	6170	0	0	0
128	.49	Agency Staff	6170	0	0	0
128	.40-.99	Other - Nonlabor	6170	0	0	0
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0 (Sch 2)
130		Hospice Inpatient Care				
130	.01-.19	Salaries and Wages	6180	\$ 0	\$ 0	\$ 0
130	.20-.39	Fringe Benefits	6180	0	0	0
130	.49	Agency Staff	6180	0	0	0
130	.40-.99	Other - Nonlabor	6180	0	0	0
130		Hospice Inpatient Care - Total	6180	\$ 0	\$ 0	\$ 0 (Sch 2)
135		Other Routine Services				
135	.01-.19	Salaries and Wages	6190	\$ 0	\$ 0	\$ 0
135	.20-.39	Fringe Benefits	6190	0	0	0
135	.49	Agency Staff	6190	0	0	0
135	.40-.99	Other - Nonlabor	6190	0	0	0
135		Other Routine Services - Total	6190	\$ 0	\$ 0	\$ 0 (Sch 2)
		<b>Other Nonreimbursable</b>				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0 (Sch 2)
139	.20-.39	Fringe Benefits	9100	0	0	0 (Sch 2)
139	.49	Agency Staff	9100	0	0	0 (Sch 2)
139	.40-.99	Other - Nonlabor	9100	0	0	0 (Sch 4)
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$ 0	\$ 0	\$ 0 (Sch 2)
140	.20-.39	Fringe Benefits	8900	0	0	0 (Sch 2)
140	.49	Agency Staff	8900	0	0	0 (Sch 2)
140	.40-.99	Other - Nonlabor	8900	0	0	0 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 0	\$ 0	\$ 0
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0 (Sch 2)
145	.20-.39	Fringe Benefits	9100	0	0	0 (Sch 2)
145	.49	Agency Staff	9100	0	0	0 (Sch 2)
145	.40-.99	Other - Nonlabor	9100	0	0	0 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		<b>Subtotal 105 - 145</b>		\$ 2,195,505	\$ 0	\$ 2,195,505
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 49,978	\$ 0	\$ 49,978 (Sch 2)
155	.20-.39	Fringe Benefits	6600	10,421	0	10,421 (Sch 2)
155	.49	Agency Staff	6600	0	0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	0	0	0 (Sch 4)
155		Social Services - Total	6600	\$ 60,399	\$ 0	\$ 60,399

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
VISTA COVE CARE CENTER AT SANTA PAULA

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

Provider NPI:  
1255656781

OSHPD Facility Number:  
206560532

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	\$ 60,675	\$ 0	\$ 60,675	(Sch 2)
160	.20-.39	Fringe Benefits	6700	18,551	0	18,551	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	7,417	0	7,417	(Sch 4)
160		Activities - Total	6700	\$ 86,643	\$ 0	\$ 86,643	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 177,323	\$ 0	\$ 177,323	(Sch 6)
165	.20-.39	Fringe Benefits	6900	50,906	0	50,906	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	968,783	0	968,783	(Sch 6)
165		Administration - Total	6900	\$ 1,197,012	\$ 0	\$ 1,197,012	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 39,151	\$ 0	\$ 39,151	(Sch 3)
166	.20-.39	Fringe Benefits	6900	11,240	0	11,240	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	6,676	0	6,676	(Sch 4)
166		Medical Records - Total	6900	\$ 57,067	\$ 0	\$ 57,067	
167		CDPH Licensing Fees	6900	\$ 29,417	\$ 0	\$ 29,417	(Sch 6)
168		Professional Liability Insurance	6900	\$ 33,502	\$ 0	\$ 33,502	(Sch 6)
169		Quality Assurance Fees	6900	\$ 424,302	\$ 0	\$ 424,302	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 56,092	\$ 0	\$ 56,092	(Sch 3)
170	.20-.39	Fringe Benefits	6800	11,426	0	11,426	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	3,464	0	3,464	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 70,982	\$ 0	\$ 70,982	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$ 0	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900	0	0	0	(Sch 6)
174	.49	Agency Staff	6900	0	0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900	0	0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		<b>Subtotal 155 - 174</b>		\$ 1,959,324	\$ 0	\$ 1,959,324	
200		<b>Total</b>		\$ 6,168,329	\$ 0	\$ 6,168,329	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 143,572	
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\* For informational purposes only, this amount is included in various cost centers above.







Provider Name:  
VISTA COVE CARE CENTER AT SANTA PAULA

Provider NPI:  
1255656781

OSHPD Facility Number:  
206560532

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

Line No.	Sub No.	Description	TOTAL ADJ (Pages 1)	AUDIT ADJ						
174	3	Caregiver Training - Agency Staff	0							
174	4	Caregiver Training - Other - Nonlabor	0							
200			\$0	0	0	0	0	0	0	0
Total			(To Sch 8)							

Provider Name							Fiscal Period			Provider NPI		Adjustments
VISTA COVE CARE CENTER AT SANTA PAULA							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1255656781		4
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 total group health insurance costs for informational purpose 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Section 2300 and 2304			\$0	\$143,572	\$143,572

Provider Name							Fiscal Period	Provider NPI		Adjustments
VISTA COVE CARE CENTER AT SANTA PAULA							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1255656781		4
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				
<b><u>ADJUSTMENT TO REPORTED STATISTICS</u></b>										
2	10.7	155	1,2,3	7	155	Social Services (Square Feet)	1,152	(1,041)	111	
	10.7	160	1,2,3	7	160	Activities	0	1,041	1,041	
	10.7	165	1,2,3	7	165	Administration	1,145	(477)	668	
	10.7	170	1,2,3	7	170	Inservice Education - Nursing	0	477	477	
To reclassify the reported square footage statistics to agree with the prior year audit findings, floor plan, and provider's working papers. 42 CFR 413.24 / CMS Pub. 15-1, Sections 2300 and 2306										

Provider Name							Fiscal Period	Provider NPI		Adjustments
VISTA COVE CARE CENTER AT SANTA PAULA							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1255656781		4
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				
<b><u>ADJUSTMENTS TO REPORTED PATIENT DAYS</u></b>										
3	4.1	5	2	1	15		Skilled Nursing Care - Medi-Cal Days 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 April 25, 2013 Report Date: April 25, 2013 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	24,615	(12,400)	12,215
4	Not Reported			1	16		Medi-Cal Managed Care Days To include Medi-Cal Managed Care days to agree with the provider's patient census records. 42 CFR 413.20 and 413.50 CMS Pub. 15-1, Sections 2205 and 2304	0	3,962	3,962