

**REPORT
ON THE
RATE SETTING AUDIT**

**VISTA COVE CARE CENTER AT SAN GABRIEL
SAN GABRIEL, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1659458271**

**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 1, 2013

June Silver, Administrator
Vista Cove Care Center at San Gabriel
909 West Santa Anita Avenue
San Gabriel, CA 91776

VISTA COVE CARE CENTER AT SAN GABRIEL
NATIONAL PROVIDER IDENTIFIER (NPI) 1659458271
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 \$15,112, which resulted from Medi-Cal overpayments

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:

VISTA COVE CARE CENTER AT SAN GABRIEL

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1659458271

OSHPD Facility No.:

206190540

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	\$ 2,389,891	\$ 71.29
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 712,777	\$ 21.26
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 495,514	\$ 14.78
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 512,089	\$ 15.28
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 1,699	\$ 0.05
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 22,389	\$ 0.67
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 28,374	\$ 0.85
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 354,092	\$ 10.56
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 841,492	\$ 25.10
11	Cost of Routine Service/Audited Total Costs	\$ 5,342,164	\$ 5,358,319	\$ 159.84
12	Total Patient Days (Adj)	33,522	33,522	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 159.36	\$ 159.84	
14	Overpayments (Adj 4)	\$ 0	\$ (15,112)	
15	Medi-Cal Days (Adj 3)	19,139	18,903	
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 SAN GABRIEL

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1659458271

OSHPD Facility No.:

206190540

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 SAN GABRIEL

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

Provider NPI:
1659458271

OSHPD Facility No.:
206190540

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	\$ 50,916	\$ 50,916		
160	Activities	68,910		\$ 68,910	
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	389,497	0	0	389,497
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	336,394	0	0	336,394
083	Speech Pathology	117,678	0	0	117,678
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	2,270,065	50,916	68,910	2,389,891
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	\$ 3,233,460	\$ 50,916	\$ 68,910	\$ 3,233,460

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
VISTA COVE CARE CENTER AT SAN GABRIEL

Provider NPI:
1659458271

OSHPD Facility Number:
206190540

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
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 66,450	\$ 66,450										
010	Housekeeping	124,697	1,439	\$ 126,136									
060	Laundry and Linen	64,843	2,211	4,290	\$ 71,345								
065	Dietary	290,323	4,862	9,432	0	\$ 304,617							
155	Social Services	N/A	528	1,024	0	0	\$ 1,552						
160	Activities	N/A	1,350	2,620	0	0	0	\$ 3,970					
165	Administration	N/A	4,773	9,260	0	0	0	0	\$ 14,033	\$ 14,033			
166	Medical Records	134,585	539	1,046	0	0	0	0	136,170		\$ 136,170		
170	Inservice Education - Nursing	79,075	978	1,897	0	0	0	0	\$ 81,950				
ANCILLARY SERVICES													
075	Patient Supplies		1,672	3,245	0	0	0	0	0	4,917	109	1,060	\$ 6,087
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	18	174	192
080	Physical Therapy		2,350	4,560	0	0	0	0	0	6,910	1,166	11,319	19,396
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		0	0	0	0	0	0	0	0	930	9,022	9,952
083	Speech Pathology		0	0	0	0	0	0	0	0	325	3,156	3,482
085	Pharmacy		328	636	0	0	0	0	0	964	454	4,401	5,819
090	Laboratory		0	0	0	0	0	0	0	0	66	641	707
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	50	489	540
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		45,143	87,587	71,345	304,617	1,552	3,970	81,950	596,163	10,895	105,720	712,777 *
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		278	539	0	0	0	0	0	817	19	186	1,022
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 759,973	\$ 66,450	\$ 126,136	\$ 71,345	\$ 304,617	\$ 1,552	\$ 3,970	\$ 81,950	\$ 609,771	\$ 14,033	\$ 136,170	\$ 759,973

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
VISTA COVE CARE CENTER AT SAN GABRIEL

Provider NPI:
1659458271

OSHPD Facility Number:
206190540

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	\$ 118,679	\$ 118,679										
010	Housekeeping	26,002	2,570	\$ 28,572									
060	Laundry and Linen	11,016	3,949	972	\$ 15,937								
065	Dietary	178,000	8,683	2,137	0	\$ 188,819							
155	Social Services	15	943	232	0	0	\$ 1,190						
160	Activities	3,746	2,411	593	0	0	0	\$ 6,751					
165	Administration	N/A	8,524	2,098	0	0	0	0		\$ 10,621	\$ 10,621		
166	Medical Records	11,254	963	237	0	0	0	0		12,453		\$ 12,453	
170	Inservice Education - Nursing	3,082	1,746	430	0	0	0	0	\$ 5,258				
ANCILLARY SERVICES													
075	Patient Supplies	16,379	2,987	735	0	0	0	0	0	20,101	83	97	\$ 20,280
077	Specialized Support Surfaces	6,474	0	0	0	0	0	0	0	6,474	14	16	6,503
080	Physical Therapy	0	4,197	1,033	0	0	0	0	0	5,230	883	1,035	7,148
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	0	0	0	0	0	0	0	0	0	704	825	1,529
083	Speech Pathology	0	0	0	0	0	0	0	0	0	246	289	535
085	Pharmacy	159,563	585	144	0	0	0	0	0	160,293	343	403	161,038
090	Laboratory	23,890	0	0	0	0	0	0	0	23,890	50	59	23,999
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	18,249	0	0	0	0	0	0	0	18,249	38	45	18,332
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	159,180	80,624	19,840	15,937	188,819	1,190	6,751	5,258	477,599	8,246	9,669	495,514 *
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	3,099	496	122	0	0	0	0	0	3,717	15	17	3,749
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 738,628	\$ 118,679	\$ 28,572	\$ 15,937	\$ 188,819	\$ 1,190	\$ 6,751	\$ 5,258	\$ 715,553	\$ 10,621	\$ 12,453	\$ 738,628

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
VISTA COVE CARE CENTER AT SAN GABRIEL

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

Provider NPI:
1659458271

OSHPD Facility Number:
206190540

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)	\$ 562,402	100%							
	Property Tax (line 40)	1,866	0%	\$ 564,268						
005	Plant Operations and Maintenance			7,265	\$ 7,265					
010	Housekeeping			12,062	157	\$ 12,220				
060	Laundry and Linen			18,536	242	416	\$ 19,193			
065	Dietary			40,751	532	914	0	\$ 42,196		
155	Social Services			4,424	58	99	0	0	\$ 4,581	
160	Activities			11,317	148	254	0	0	0	\$ 11,718
165	Administration			40,005	522	897	0	0	0	0
166	Medical Records			4,517	59	101	0	0	0	0
170	Inservice Education - Nursing			8,197	107	184	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			14,018	183	314	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			19,700	257	442	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	0	0	0	0	0
083	Speech Pathology			0	0	0	0	0	0	0
085	Pharmacy			2,748	36	62	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			378,399	4,936	8,485	19,193	42,196	4,581	11,718
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			2,329	30	52	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 564,268	100%	\$ 564,268	\$ 7,265	\$ 12,220	\$ 19,193	\$ 42,196	\$ 4,581	\$ 11,718

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
VISTA COVE CARE CENTER AT SAN GABRIEL

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

Provider NPI:
1659458271

OSHPD Facility Number:
206190540

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
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 562,402	100%							
	Property Tax (line 40)	1,866	0%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 41,424	\$ 41,424				
166	Medical Records				4,678		\$ 4,678			
170	Inservice Education - Nursing			\$ 8,487						
	ANCILLARY SERVICES									
075	Patient Supplies			0	14,515	323	36	\$ 14,874	\$ 14,825	\$ 49
077	Specialized Support Surfaces			0	0	53	6	59	59	0
080	Physical Therapy			0	20,399	3,444	389	24,231	24,151	80
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	2,745	310	3,055	3,045	10
083	Speech Pathology			0	0	960	108	1,069	1,065	4
085	Pharmacy			0	2,845	1,339	151	4,335	4,321	14
090	Laboratory			0	0	195	22	217	216	1
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	149	17	166	165	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
	ROUTINE SERVICES									
105	Skilled Nursing Care			8,487	477,995	32,161	3,632	513,788	512,089	1,699 *
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	2,411	57	6	2,474	2,466	8
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 564,268	100%	\$ 8,487	\$ 518,166	\$ 41,424	\$ 4,678	\$ 564,268	\$ 562,402	\$ 1,866

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
VISTA COVE CARE CENTER AT SAN GABRIEL

Provider NPI:
1659458271

OSHPD Facility Number:
206190540

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. 68% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 2% of Total	Quality Assur. Fees 28% 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)	1,083,865												
	Total Costs Allocable as Administration	1,083,865	68%											
167	CDPH Licensing Fees	28,838	2%											
168	Professional Liability Insurance	36,547	2%											
169	Quality Assurance Fees	456,080	28%											
174	Caregiver Training	0	0%											
	Total	1,605,330	100%						\$ 1,605,330					
	ANCILLARY SERVICES													
075	Patient Supplies			\$ -	\$ 4,917	\$ 20,101	\$ 14,515	\$ 39,533	12,500	\$ 8,440	\$ 225	\$ 285	\$ 3,551	\$ -
077	Specialized Support Surfaces			0	0	6,474	0	6,474	2,047	1,382	37	47	582	0
080	Physical Therapy			389,497	6,910	5,230	20,399	422,036	133,448	90,099	2,397	3,038	37,913	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			336,394	0	0	0	336,394	106,368	71,816	1,911	2,422	30,219	0
083	Speech Pathology			117,678	0	0	0	117,678	37,210	25,123	668	847	10,571	0
085	Pharmacy			0	964	160,293	2,845	164,102	51,889	35,034	932	1,181	14,742	0
090	Laboratory			0	0	23,890	0	23,890	7,554	5,100	136	172	2,146	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	18,249	0	18,249	5,770	3,896	104	131	1,639	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			2,389,891	596,163	477,599	477,995	3,941,649	1,246,348	841,492	22,389	28,374	354,092	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	817	3,717	2,411	6,945	2,196	1,483	39	50	624	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 1,605,330		\$ 3,233,460	\$ 609,771	\$ 715,553	\$ 518,166	\$ 5,076,950	\$ 1,605,330					
	Total Administrative Costs							\$ 1,605,330		\$ 1,083,865	\$ 28,838	\$ 36,547	\$ 456,080	\$ -
	Unit Cost Multiplier							0.31619969						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 150,202	\$ 23,075	\$ 46,102	\$ 219,379							
	TOTAL FACILITY COSTS							\$ 6,901,659						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
VISTA COVE CARE CENTER AT SAN GABRIEL

Provider NPI:
1659458271

OSHPD Facility Number:
206190540

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	156									
010	Housekeeping	259	259								
060	Laundry and Linen	398	398	398							
065	Dietary	875	875	875							
155	Social Services	95	95	95							
160	Activities	243	243	243							
165	Administration	859	859	859							
166	Medical Records	97	97	97							
170	Inservice Education - Nursing	176	176	176							
	ANCILLARY SERVICES										
075	Patient Supplies	301	301	301						39,533	39,533
077	Specialized Support Surfaces									6,474	6,474
080	Physical Therapy	423	423	423						422,036	422,036
081	Respiratory Therapy									0	0
082	Occupational Therapy									336,394	336,394
083	Speech Pathology									117,678	117,678
085	Pharmacy	59	59	59						164,102	164,102
090	Laboratory									23,890	23,890
095	Home Health Services									0	0
100	Other Ancillary Services									18,249	18,249
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	8,125	8,125	8,125	67,044	99,339	2,429,245	2,429,245	2,429,245	3,941,649	3,941,649
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	50	50	50						6,945	6,945
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	12,116	11,960	11,701	67,044	99,339	2,429,245	2,429,245	2,429,245	5,076,950	5,076,950
	TOTAL DIRECT SALARIES COSTS - SCH. 2						\$ 50,916	\$ 68,910			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.020959599	0.028366838			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		\$ 66,450	\$ 126,136	\$ 71,345	\$ 304,617	\$ 1,552	\$ 3,970	\$ 81,950	\$ 14,033	\$ 136,170
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		5.55602007	10.77993413	1.06414757	3.06643876	0.00063885	0.00163410	0.03373481	0.00276398	0.02682114
	TOTAL INDIRECT OTHER COSTS - SCH. 4		\$ 118,679	\$ 28,572	\$ 15,937	\$ 188,819	\$ 1,190	\$ 6,751	\$ 5,258	\$ 10,621	\$ 12,453
	UNIT COST MULTIPLIER (INDIRECT OTHER)		9.92299331	2.44184730	0.23771265	1.90075636	0.00048972	0.00277891	0.00216455	0.00209208	0.00245293
	TOTAL CAPITAL COSTS - SCH. 5	\$ 564,268	\$ 7,265	\$ 12,220	\$ 19,193	\$ 42,196	\$ 4,581	\$ 11,718	\$ 8,487	\$ 41,424	\$ 4,678
	UNIT COST MULTIPLIER (CAPITAL COSTS)	46.57213602	0.60746264	1.04431382	0.28627643	0.42476694	0.00188588	0.00482389	0.00349385	0.00815930	0.00092136

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
VISTA COVE CARE CENTER AT SAN GABRIEL

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

Provider NPI:
1659458271

OSHPD Facility Number:
206190540

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	\$ 52,359	\$ 0	\$ 52,359	(Sch 3)
005	.20-.39	Fringe Benefits	6200	14,091	0	14,091	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	118,679	0	118,679	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 185,129	\$ 0	\$ 185,129	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 96,299	\$ 0	\$ 96,299	(Sch 3)
010	.20-.39	Fringe Benefits	6300	28,398	0	28,398	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	26,002	0	26,002	(Sch 4)
010		Housekeeping - Total	6300	\$ 150,699	\$ 0	\$ 150,699	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 107,289	\$ 0	\$ 107,289	(Sch 5)
020		Depreciation: Leasehold Improvements	7130		4,977	4,977	(Sch 5)
025		Depreciation: Equipment	7140	37,474	0	37,474	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	412,662	0	412,662	(Sch 5)
040		Property Taxes	7300	1,866	0	1,866	(Sch 5)
045		Property Insurance	7400		0	0	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	\$	\$ 0	\$ 0	(Sch 6)
057		Subtotal 005 - 055		\$ 895,119	\$ 4,977	\$ 900,096	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 50,647	\$ 0	\$ 50,647	(Sch 3)
060	.20-.39	Fringe Benefits	6400	14,196	0	14,196	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	11,016	0	11,016	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 75,859	\$ 0	\$ 75,859	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 212,461	\$ 0	\$ 212,461	(Sch 3)
065	.20-.39	Fringe Benefits	6500	65,062	0	65,062	(Sch 3)
065	.79	Agency Staff	6500	12,800	0	12,800	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	178,000	0	178,000	(Sch 4)
065		Dietary - Total	6500	\$ 468,323	\$ 0	\$ 468,323	
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	16,379	0	16,379	(Sch 4)
075		Patient Supplies - Total	8100	\$ 16,379	\$ 0	\$ 16,379	
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	6,474	0	6,474	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 6,474	\$ 0	\$ 6,474	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
VISTA COVE CARE CENTER AT SAN GABRIEL

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

Provider NPI:
1659458271

OSHPD Facility Number:
206190540

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	389,497	0	389,497	(Sch 2)
080	.40-.99	Other - Nonlabor	8200		0	0	(Sch 4)
080		Physical Therapy - Total	8200	\$ 389,497	\$ 0	\$ 389,497	
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	336,394	0	336,394	(Sch 2)
082	.40-.99	Other - Nonlabor	8250		0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 336,394	\$ 0	\$ 336,394	
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	117,678	0	117,678	(Sch 2)
083	.40-.99	Other - Nonlabor	8280		0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 117,678	\$ 0	\$ 117,678	
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	159,563	0	159,563	(Sch 4)
085		Pharmacy - Total	8300	\$ 159,563	\$ 0	\$ 159,563	
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	23,890	0	23,890	(Sch 4)
090		Laboratory - Total	8400	\$ 23,890	\$ 0	\$ 23,890	
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	18,249	0	18,249	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 18,249	\$ 0	\$ 18,249	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
VISTA COVE CARE CENTER AT SAN GABRIEL

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

Provider NPI:
1659458271

OSHPD Facility Number:
206190540

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		\$ 1,068,124	\$ 0	\$ 1,068,124	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,764,843	\$ 0	\$ 1,764,843	(Sch 2)
105	.20-.39	Fringe Benefits	6110	507,230	(5,352)	501,878	(Sch 2)
105	.49	Agency Staff	6110	3,344	0	3,344	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	159,180	0	159,180	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,434,597	\$ (5,352)	\$ 2,429,245	
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 SAN GABRIEL

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

Provider NPI:
1659458271

OSHPD Facility Number:
206190540

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	3,099	0	3,099 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 3,099	\$ 0	\$ 3,099
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		\$ 2,437,696	\$ (5,352)	\$ 2,432,344
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 37,673	\$ 0	\$ 37,673 (Sch 2)
155	.20-.39	Fringe Benefits	6600	13,243	0	13,243 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	15	0	15 (Sch 4)
155		Social Services - Total	6600	\$ 50,931	\$ 0	\$ 50,931

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
VISTA COVE CARE CENTER AT SAN GABRIEL

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

Provider NPI:
1659458271

OSHPD Facility Number:
206190540

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	\$ 54,800	\$ 0	\$ 54,800	(Sch 2)
160	.20-.39	Fringe Benefits	6700	14,110	0	14,110	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	3,746	0	3,746	(Sch 4)
160		Activities - Total	6700	\$ 72,656	\$ 0	\$ 72,656	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 240,462	\$ 19,765	\$ 260,227	(Sch 6)
165	.20-.39	Fringe Benefits	6900	68,662	(5,192)	63,470	(Sch 6)
165	.49	Agency Staff	6900	17,334	0	17,334	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	734,002	8,832	742,834	(Sch 6)
165		Administration - Total	6900	\$ 1,060,460	\$ 23,405	\$ 1,083,865	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 92,179	\$ 28,383	\$ 120,562	(Sch 3)
166	.20-.39	Fringe Benefits	6900	14,023	0	14,023	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	11,254	0	11,254	(Sch 4)
166		Medical Records - Total	6900	\$ 117,456	\$ 28,383	\$ 145,839	
167		CDPH Licensing Fees	6900	\$ 28,838	\$ 0	\$ 28,838	(Sch 6)
168		Professional Liability Insurance	6900	\$ 36,547	\$ 0	\$ 36,547	(Sch 6)
169		Quality Assurance Fees	6900	\$ 456,080	\$ 0	\$ 456,080	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 61,648	\$ 0	\$ 61,648	(Sch 3)
170	.20-.39	Fringe Benefits	6800	12,075	5,352	17,427	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	3,082	0	3,082	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 76,805	\$ 5,352	\$ 82,157	
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		\$ 1,899,773	\$ 57,140	\$ 1,956,913	
200		Total		\$ 6,844,894	\$ 56,765	\$ 6,901,659	

210	0.24	Total Facility Group Health Insurance (Adj.1) *	6900			\$ 143,081	
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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 SAN GABRIEL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1659458271		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 group health insurance premium in the audit report for informational purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304		\$0	\$143,081	\$143,081	

Provider Name							Fiscal Period	Provider NPI	Adjustments	
VISTA COVE CARE CENTER AT SAN GABRIEL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1659458271	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>ADJUSTMENT TO REPORTED COSTS</u>										
2	10.5	020	4	8A-1	020	4	Depreciation - Leasehold Improvements	\$0	\$4,977	\$4,977
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefit:	507,230	(5,352)	501,878
	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages:	240,462	19,765	260,227
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefit:	68,662	(5,192)	63,470
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	734,002	8,832	742,834
	10.5	166	1	8A-1	166	1	Medical Records - Salaries and Wages	92,179	28,383	120,562
	10.5	170	2	8A-1	170	2	Inservice Education - Nursing - Fringe Benefits	12,075	5,352	17,427
							To reconcile the reported expenses to agree with the provider's general ledger.			
							42 CFR 413.20 and 413.24			
							CMS Pub. 15-1, Sections 2300 and 2304			

Provider Name							Fiscal Period			Provider NPI		Adjustments
VISTA COVE CARE CENTER AT SAN GABRIEL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1659458271		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>ADJUSTMENT TO REPORTED PATIENT DAYS</u>												
3	4.1	5	2	1	15	N/A	Medi-Cal Days		19,139	(236)	18,903	
							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 May 31, 2013 Report Date: June 3, 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					

Provider Name							Fiscal Period			Provider NPI		Adjustments
VISTA COVE CARE CENTER AT SAN GABRIEL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1659458271		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>ADJUSTMENT TO OTHER MATTERS</u>												
4	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			\$0	\$15,112	\$15,112