

**REPORT
ON THE
RATE SETTING AUDIT**

**VISTA COVE CARE CENTER AT RIALTO
RIALTO, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1700025863**

**FISCAL PERIOD ENDED
DECEMBER 31, 2011**

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

**Section Chief: Julio M. Cueto
Audit Supervisor: Lucia Martinez
Auditor: Daniela Bitá Mocanu**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

August 26, 2013

Administrator
Vista Cove Care Center at Rialto
1471 South Riverside Avenue
Rialto, CA 92376

VISTA COVE CARE CENTER AT RIALTO
NATIONAL PROVIDER IDENTIFIER (NPI) 1700025863
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, 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 \$40,080, which resulted from Medi-Cal overpayments

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

Administrator
Page 2

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—Rancho Cucamonga at (909) 481-3420.

Original Signed By

Julio M. Cueto, Chief
Audits Section—Rancho Cucamonga
Financial Audits Branch

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
VISTA COVE CARE CENTER AT RIALTO

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

Provider NPI:
1700025863

OSHPD Facility No.:
206361158

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	\$ 3,699,675	\$ 67.98
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 1,023,676	\$ 18.81
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 1,221,793	\$ 22.45
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 497,151	\$ 9.13
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 23,431	\$ 0.43
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 44,364	\$ 0.82
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 50,169	\$ 0.92
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 624,831	\$ 11.48
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 1,245,514	\$ 22.89
11	Cost of Routine Service/Audited Total Costs	\$ 8,435,427	\$ 8,430,604	\$ 154.91
12	Total Patient Days (Adj 4)	54,426	54,423	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 154.99	\$ 154.91	
14	Overpayments (Adjs 7,8)	\$ 0	\$ (40,080)	
15	Medi-Cal Days (Adj 5)	43,923	43,184	
16	Medi-Cal Managed Care Days (Adj 6)		1,808	
INTERMEDIATE CARE				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
18	Total Patient Days (Adj)		0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj)	\$	\$ 0	
MENTALLY DISORDERED CARE				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
22	Total Patient Days (Adj)		0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj)	\$	\$ 0	
DEVELOPMENTALLY DISABLED CARE				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
26	Total Patient Days (Adj)		0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj)	\$	\$ 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 RIALTO

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

Provider NPI:
1700025863

OSHPD Facility No.:
206361158

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	
50	Total Patient Days (Adj)		0	
51	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
52	Overpayments (Adj)	\$	\$ 0	
HOSPICE INPATIENT CARE				
53	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
54	Total Patient Days (Adj)		0	
55	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
56	Overpayments (Adj)	\$	\$ 0	
OTHER ROUTINE SERVICES				
57	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
58	Total Patient Days (Adj)		0	
59	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
60	Overpayments (Adj)	\$	\$ 0	

ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR

Provider Name:
VISTA COVE CARE CENTER AT RIALTO

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

Provider NPI:
1700025863

OSHPD Facility No.:
206361158

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs	Activities	Total
			155	160	
GENERAL SERVICES					
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 70,335	\$ 70,335		
160	Activities	99,823		\$ 99,823	
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	339,800	0	0	339,800
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	286,052	0	0	286,052
083	Speech Pathology	104,137	0	0	104,137
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	3,529,517	70,335	99,823	3,699,675 *
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	\$ 4,429,664	\$ 70,335	\$ 99,823	\$ 4,429,664

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
VISTA COVE CARE CENTER AT RIALTO

Provider NPI:
1700025863

OSHPD Facility Number:
206361158

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	\$ 213,903	\$ 213,903										
010	Housekeeping	137,804	2,085	\$ 139,889									
060	Laundry and Linen	129,782	7,911	5,224	\$ 142,917								
065	Dietary	402,753	7,879	5,203	0	\$ 415,835							
155	Social Services	N/A	4,003	2,644	0	0	\$ 6,647						
160	Activities	N/A	0	0	0	0	0	\$ -					
165	Administration	N/A	10,720	7,080	0	0	0	0		\$ 17,800	\$ 17,800		
166	Medical Records	104,941	2,029	1,340	0	0	0	0		108,311		\$ 108,311	
170	Inservice Education - Nursing	67,044	0	0	0	0	0	0	\$ 67,044				
ANCILLARY SERVICES													
075	Patient Supplies		2,793	1,845	0	0	0	0	0	4,638	73	442	\$ 5,153
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		2,475	1,635	0	0	0	0	0	4,110	846	5,146	10,101
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	681	4,144	4,825
083	Speech Pathology		0	0	0	0	0	0	0	0	248	1,509	1,757
085	Pharmacy		0	0	0	0	0	0	0	0	758	4,610	5,368
090	Laboratory		0	0	0	0	0	0	0	0	55	333	387
095	Home Health Services		0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services		1,775	1,172	0	0	0	0	0	2,947	100	609	3,656
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		171,555	113,299	142,917	415,835	6,647	0	67,044	917,298	15,015	91,363	1,023,676 *
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		676	447	0	0	0	0	0	1,123	26	156	1,304
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,056,227	\$ 213,903	\$ 139,889	\$ 142,917	\$ 415,835	\$ 6,647	\$ -	\$ 67,044	\$ 930,116	\$ 17,800	\$ 108,311	\$ 1,056,227

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
VISTA COVE CARE CENTER AT RIALTO

Provider NPI:
1700025863

OSHPD Facility Number:
206361158

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	\$ 363,776	\$ 363,776										
010	Housekeeping	53,894	3,546	\$ 57,440									
060	Laundry and Linen	98,979	13,454	2,145	\$ 114,578								
065	Dietary	395,152	13,399	2,137	0	\$ 410,688							
155	Social Services	3,250	6,808	1,086	0	0	\$ 11,144						
160	Activities	5,472	0	0	0	0	0	\$ 5,472					
165	Administration	N/A	18,231	2,907	0	0	0	0	\$ 21,139	\$ 21,139			
166	Medical Records	5,135	3,451	550	0	0	0	0	9,137		\$ 9,137		
170	Inservice Education - Nursing	5,190	0	0	0	0	0	0	\$ 5,190				
ANCILLARY SERVICES													
075	Patient Supplies	13,160	4,751	758	0	0	0	0	0	18,668	86	37	\$ 18,792
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	0	4,209	671	0	0	0	0	0	4,881	1,004	434	6,319
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	809	350	1,158
083	Speech Pathology	0	0	0	0	0	0	0	0	0	294	127	422
085	Pharmacy	318,219	0	0	0	0	0	0	0	318,219	900	389	319,508
090	Laboratory	22,965	0	0	0	0	0	0	0	22,965	65	28	23,058
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	31,005	3,018	481	0	0	0	0	0	34,505	119	51	34,675
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	310,905	291,757	46,522	114,578	410,688	11,144	5,472	5,190	1,196,256	17,831	7,707	1,221,793 *
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	6,534	1,150	183	0	0	0	0	0	7,868	30	13	7,911
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,633,636	\$ 363,776	\$ 57,440	\$ 114,578	\$ 410,688	\$ 11,144	\$ 5,472	\$ 5,190	\$ 1,603,361	\$ 21,139	\$ 9,137	\$ 1,633,636

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
VISTA COVE CARE CENTER AT RIALTO

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

Provider NPI:
1700025863

OSHPD Facility Number:
206361158

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)	\$ 521,048	95%							
	Property Tax (line 40)	24,557	5%	\$ 545,605						
005	Plant Operations and Maintenance			3,409	\$ 3,409					
010	Housekeeping			5,285	33	\$ 5,319				
060	Laundry and Linen			20,052	126	199	\$ 20,377			
065	Dietary			19,971	126	198	0	\$ 20,295		
155	Social Services			10,147	64	101	0	0	\$ 10,311	
160	Activities			0	0	0	0	0	0	\$ -
165	Administration			27,173	171	269	0	0	0	0
166	Medical Records			5,144	32	51	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			7,081	45	70	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			6,274	39	62	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	0	0	0	0	0
083	Speech Pathology			0	0	0	0	0	0	0
085	Pharmacy			0	0	0	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			4,499	28	45	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			434,854	2,734	4,308	20,377	20,295	10,311	0
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - 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			1,715	11	17	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 545,605	100%	\$ 545,605	\$ 3,409	\$ 5,319	\$ 20,377	\$ 20,295	\$ 10,311	\$ -

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
VISTA COVE CARE CENTER AT RIALTO

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

Provider NPI:
1700025863

OSHPD Facility Number:
206361158

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 95% Of Total	Property Tax 5% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 521,048	95%							
	Property Tax (line 40)	24,557	5%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 27,613	\$ 27,613				
166	Medical Records				5,227		\$ 5,227			
170	Inservice Education - Nursing			\$ -						
	ANCILLARY SERVICES									
075	Patient Supplies			0	7,195	113	21	\$ 7,329	\$ 7,000	\$ 330
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	6,375	1,312	248	7,936	7,579	357
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	1,057	200	1,257	1,200	57
083	Speech Pathology			0	0	385	73	457	437	21
085	Pharmacy			0	0	1,175	223	1,398	1,335	63
090	Laboratory			0	0	85	16	101	96	5
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	4,571	155	29	4,756	4,542	214
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			0	492,879	23,293	4,410	520,581	497,151	23,431
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	1,742	40	8	1,790	1,709	81
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 545,605	100%	\$ -	\$ 512,764	\$ 27,613	\$ 5,227	\$ 545,605	\$ 521,048	\$ 24,557

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
VISTA COVE CARE CENTER AT RIALTO

Provider NPI:
1700025863

OSHPD Facility Number:
206361158

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. 63% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 3% of Total	Quality Assur. Fees 32% of Total	Caregiver Training 0% of Total
	GENERAL SERVICES													
045	Property Insurance	\$ -												
055	Interest - Other	14,065												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,462,495												
	Total Costs Allocable as Administration	1,476,560	63%											
167	CDPH Licensing Fees	52,594	2%											
168	Professional Liability Insurance	59,475	3%											
169	Quality Assurance Fees	740,739	32%											
174	Caregiver Training	0	0%											
	Total	2,329,368	100%						\$ 2,329,368					
	ANCILLARY SERVICES													
075	Patient Supplies			\$ -	\$ 4,638	\$ 18,668	\$ 7,195	\$ 30,502	9,504	\$ 6,024	\$ 215	\$ 243	\$ 3,022	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			339,800	4,110	4,881	6,375	355,166	110,664	70,149	2,499	2,826	35,191	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			286,052	0	0	0	286,052	89,129	56,498	2,012	2,276	28,343	0
083	Speech Pathology			104,137	0	0	0	104,137	32,447	20,568	733	828	10,318	0
085	Pharmacy			0	0	318,219	0	318,219	99,152	62,851	2,239	2,532	31,530	0
090	Laboratory			0	0	22,965	0	22,965	7,156	4,536	162	183	2,275	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	2,947	34,505	4,571	42,023	13,094	8,300	296	334	4,164	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			3,699,675	917,298	1,196,256	492,879	6,306,108	1,964,879	1,245,514	44,364	50,169	624,831	0
110	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0
	NONREIMBURSABLE													
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	1,123	7,868	1,742	10,734	3,344	2,120	76	85	1,064	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 2,329,368		\$ 4,429,664	\$ 930,116	\$ 1,603,361	\$ 512,764	\$ 7,475,905	\$ 2,329,368					
	Total Administrative Costs							\$ 2,329,368		\$ 1,476,560	\$ 52,594	\$ 59,475	\$ 740,739	\$ -
	Unit Cost Multiplier							0.31158341						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 126,111	\$ 30,275	\$ 32,841	\$ 189,227							
	TOTAL FACILITY COSTS							\$ 9,994,500						

*(To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
VISTA COVE CARE CENTER AT RIALTO

Provider NPI:
1700025863

OSHPD Facility Number:
206361158

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS	Plant Ops (SQ FT) 5 (Adj 3)	Hskpng (SQ FT) 10 (Adj 3)	Laundry (LBS) 60	Dietary (MEALS) 65	Soc Svcs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	Inserv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	169									
010	Housekeeping	262	262								
060	Laundry and Linen	994	994	994							
065	Dietary	990	990	990							
155	Social Services	503	503	503							
160	Activities										
165	Administration	1,347	1,347	1,347							
166	Medical Records	255	255	255							
170	Inservice Education - Nursing										
	ANCILLARY SERVICES										
075	Patient Supplies	351	351	351						30,502	30,502
077	Specialized Support Surfaces									0	0
080	Physical Therapy	311	311	311						355,166	355,166
081	Respiratory Therapy									0	0
082	Occupational Therapy									286,052	286,052
083	Speech Pathology									104,137	104,137
085	Pharmacy									318,219	318,219
090	Laboratory									22,965	22,965
095	Home Health Services									0	0
100	Other Ancillary Services	223	223	223						42,023	42,023
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	21,556	21,556	21,556	268,075	160,845	3,840,422	3,840,422	3,840,422	6,306,108	6,306,108
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	85	85	85						10,734	10,734
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	27,046	26,877	26,615	268,075	160,845	3,840,422	3,840,422	3,840,422	7,475,905	7,475,905
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 70,335 0.018314394	\$ 99,823 0.025992716			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 213,903 7.95858913	\$ 139,889 5.25602669	\$ 142,917 0.53312442	\$ 415,835 2.58531798	\$ 6,647 0.00173079	\$ - 0.00000000	\$ 67,044 0.01745746	\$ 17,800 0.00238099	\$ 108,311 0.01448798
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 363,776 13.53484392	\$ 57,440 2.15818633	\$ 114,578 0.42740976	\$ 410,688 2.55331593	\$ 11,144 0.00290166	\$ 5,472 0.00142484	\$ 5,190 0.00135141	\$ 21,139 0.00282755	\$ 9,137 0.00122216
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 545,605 20.17322340	\$ 3,409 0.12684730	\$ 5,319 0.19983538	\$ 20,377 0.07601196	\$ 20,295 0.12617680	\$ 10,311 0.00268498	\$ - 0.00000000	\$ - 0.00000000	\$ 27,613 0.00369365	\$ 5,227 0.00069924

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
VISTA COVE CARE CENTER AT RIALTO

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

Provider NPI:
1700025863

OSHPD Facility Number:
206361158

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	\$ 158,740	\$ 0	\$ 158,740	(Sch 3)
005	.20-.39	Fringe Benefits	6200	55,163	0	55,163	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	363,776	0	363,776	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 577,679	\$ 0	\$ 577,679	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 107,251	\$ 0	\$ 107,251	(Sch 3)
010	.20-.39	Fringe Benefits	6300	30,553	0	30,553	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	53,894	0	53,894	(Sch 4)
010		Housekeeping - Total	6300	\$ 191,698	\$ 0	\$ 191,698	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 0	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	1,226	0	1,226	(Sch 5)
025		Depreciation: Equipment	7140	53,116	0	53,116	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	465,006	1,700	466,706	(Sch 5)
040		Property Taxes	7300	24,557	0	24,557	(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	\$ 14,065	\$ 0	\$ 14,065	(Sch 6)
057		Subtotal 005 - 055		\$ 1,327,347	\$ 1,700	\$ 1,329,047	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 104,704	\$ 0	\$ 104,704	(Sch 3)
060	.20-.39	Fringe Benefits	6400	25,078	0	25,078	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	98,979	0	98,979	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 228,761	\$ 0	\$ 228,761	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 295,710	\$ 0	\$ 295,710	(Sch 3)
065	.20-.39	Fringe Benefits	6500	107,043	0	107,043	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	395,152	0	395,152	(Sch 4)
065		Dietary - Total	6500	\$ 797,905	\$ 0	\$ 797,905	
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	13,160	0	13,160	(Sch 4)
075		Patient Supplies - Total	8100	\$ 13,160	\$ 0	\$ 13,160	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	\$	\$ 0	\$ 0	N/A
077	.20-.39	Fringe Benefits	8150		0	0	N/A
077	.79	Agency Staff	8150		0	0	N/A
077	.40-.99	Other - Nonlabor	8150		0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
VISTA COVE CARE CENTER AT RIALTO

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

Provider NPI:
1700025863

OSHPD Facility Number:
206361158

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	339,800	0	339,800	(Sch 2)
080	.40-.99	Other - Nonlabor	8200		0	0	(Sch 4)
080		Physical Therapy - Total	8200	\$ 339,800	\$ 0	\$ 339,800	
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	286,052	0	286,052	(Sch 2)
082	.40-.99	Other - Nonlabor	8250		0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 286,052	\$ 0	\$ 286,052	
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	104,137	0	104,137	(Sch 2)
083	.40-.99	Other - Nonlabor	8280		0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 104,137	\$ 0	\$ 104,137	
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	318,219	0	318,219	(Sch 4)
085		Pharmacy - Total	8300	\$ 318,219	\$ 0	\$ 318,219	
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	22,965	0	22,965	(Sch 4)
090		Laboratory - Total	8400	\$ 22,965	\$ 0	\$ 22,965	
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	32,705	(1,700)	31,005	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 32,705	\$ (1,700)	\$ 31,005	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
VISTA COVE CARE CENTER AT RIALTO

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

Provider NPI:
1700025863

OSHPD Facility Number:
206361158

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		\$ 1,117,038	\$ (1,700)	\$ 1,115,338	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 2,758,758	\$ 0	\$ 2,758,758	(Sch 2)
105	.20-.39	Fringe Benefits	6110	770,759	0	770,759	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	310,905	0	310,905	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 3,840,422	\$ 0	\$ 3,840,422	
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 RIALTO

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

Provider NPI:
1700025863

OSHPD Facility Number:
206361158

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	6,534	0	6,534 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 6,534	\$ 0	\$ 6,534
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		\$ 3,846,956	\$ 0	\$ 3,846,956
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 56,159	\$ 0	\$ 56,159 (Sch 2)
155	.20-.39	Fringe Benefits	6600	14,176	0	14,176 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	3,250	0	3,250 (Sch 4)
155		Social Services - Total	6600	\$ 73,585	\$ 0	\$ 73,585

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
VISTA COVE CARE CENTER AT RIALTO

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

Provider NPI:
1700025863

OSHPD Facility Number:
206361158

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	\$ 74,068	\$ 0	\$ 74,068	(Sch 2)
160	.20-.39	Fringe Benefits	6700	25,755	0	25,755	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	5,472	0	5,472	(Sch 4)
160		Activities - Total	6700	\$ 105,295	\$ 0	\$ 105,295	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 324,859	\$ 0	\$ 324,859	(Sch 6)
165	.20-.39	Fringe Benefits	6900	92,441	0	92,441	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	1,045,195	0	1,045,195	(Sch 6)
165		Administration - Total	6900	\$ 1,462,495	\$ 0	\$ 1,462,495	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 81,694	\$ 0	\$ 81,694	(Sch 3)
166	.20-.39	Fringe Benefits	6900	23,247	0	23,247	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	5,135	0	5,135	(Sch 4)
166		Medical Records - Total	6900	\$ 110,076	\$ 0	\$ 110,076	
167		CDPH Licensing Fees	6900	\$ 52,594	\$ 0	\$ 52,594	(Sch 6)
168		Professional Liability Insurance	6900	\$ 59,475	\$ 0	\$ 59,475	(Sch 6)
169		Quality Assurance Fees	6900	\$ 740,739	\$ 0	\$ 740,739	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 55,680	\$ 0	\$ 55,680	(Sch 3)
170	.20-.39	Fringe Benefits	6800	11,364	0	11,364	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	5,190	0	5,190	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 72,234	\$ 0	\$ 72,234	
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		\$ 2,676,493	\$ 0	\$ 2,676,493	
200		Total		\$ 9,994,500	\$ 0	\$ 9,994,500	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 319,431	
-----	------	---	------	--	--	------------	--

* 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 RIALTO							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1700025863		8
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 costs in the audit report for informational purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			\$0	\$319,431	\$319,431

Provider Name							Fiscal Period	Provider NPI		Adjustments
VISTA COVE CARE CENTER AT RIALTO							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1700025863		8
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>RECLASSIFICATION OF REPORTED COSTS</u>										
2	10.5	035	4	8A-1	035	4	Leases and Rentals	\$465,006	\$1,700	\$466,706
	10.5	100	4	8A-1	100	4	Other Ancillary Services - Other - Nonlabor	32,705	(1,700)	31,005
							To reclassify lease expenses from the using cost centers to the Leases and Rentals cost center.			
							42 CFR 413.20 and 413.24			
							CMS Pub. 15-1, Sections 2300 and 2304			
							CCR, Title 22, Sections 52000(e) and 52501			

Provider Name							Fiscal Period	Provider NPI		Adjustments
VISTA COVE CARE CENTER AT RIALTO							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1700025863		8
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>ADJUSTMENT TO REPORTED STATISTICS</u>										
3	10.7	060	3	7	060		Laundry and Linen (Square Feet)	0	994	994
	10.7	165	2,3	7	165		Administration	336	1,011	1,347
	10.7	175	2	7	N/A		Total - Square Feet	25,866	1,011	26,877
	10.7	175	3	7	N/A		Total - Square Feet	24,610	2,005	26,615
							To establish the correct square footage to agree with the prior year audit report. 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 RIALTO							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1700025863		8
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 PATIENT DAYS</u>										
4	11(2)	105	1	1	12		Total Patient Days of Service - Skilled Nursing Care To adjust total patient days to agree with the provider's patient census reports. 42 CFR 413.20, 413.24, and 413.50 CMS Pub. 15-1, Sections 2205, 2300, and 2304	54,426	(3)	54,423
5	4.1	5	2	1	15		Medi-Cal Days of Service - Skilled Nursing Care 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 June 30, 2013 Reported Date: July 10, 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	43,923	(739)	43,184
6	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 41.20 and 413.50 CMS Pub. 15-1, Sections 2205 and 2304	0	1,808	1,808

Provider Name							Fiscal Period			Provider NPI		Adjustments
VISTA COVE CARE CENTER AT RIALTO							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1700025863		8
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
<u>ADJUSTMENTS TO OTHER MATTERS</u>												
	Not Reported			1	14		Overpayments		\$0			
7							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			\$1,772		
8							To recover Medi-Cal overpayments because 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			<u>38,308</u> \$40,080	\$40,080	