

**REPORT  
ON THE  
RATE SETTING AUDIT**

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

**FISCAL PERIOD ENDED  
DECEMBER 31, 2012**

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

**Section Chief: Julio M. Cueto  
Audit Supervisor: Virat Shah  
Auditor: Teresa Zapata**



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



EDMUND G. BROWN JR.  
GOVERNOR

June 3, 2014

Lisa Hollinger, 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, 2012

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 \$9,726, 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 Rates Development Division.

Lisa Hollinger  
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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, 2012 THROUGH DECEMBER 31, 2012

## NPI:

1700025863

## OSHPD Facility No.:

206361158

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	\$ 4,131,106	\$ 73.20
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 1,040,563	\$ 18.44
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 1,079,454	\$ 19.13
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 860,088	\$ 15.24
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 24,881	\$ 0.44
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 43,355	\$ 0.77
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 47,710	\$ 0.85
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 671,019	\$ 11.89
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 1,437,905	\$ 25.48
11	Cost of Routine Service/Audited Total Costs	\$ 9,346,247	\$ 9,336,083	\$ 165.43
12	Total Patient Days (Adj )	56,434	56,434	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 165.61	\$ 165.43	
14	Overpayments (Adj 4)	\$ 0	\$ (9,726)	
15	Medi-Cal Days (Adj 2)	45,073	44,670	
16	Medi-Cal Managed Care Days (Adj 3)		120	
<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	
21	Medi-Cal Days (Adj )	0	0	
<b>MENTALLY DISORDERED CARE</b>				
22	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
23	Total Patient Days (Adj )	0	0	
24	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
25	Overpayments (Adj )	\$ 0	\$ 0	
<b>DEVELOPMENTALLY DISABLED CARE</b>				
26	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
27	Total Patient Days (Adj )	0	0	
28	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
29	Overpayments (Adj )	\$ 0	\$ 0	
30	Medi-Cal Days (Adj )	0	0	
<b>SUBACUTE CARE</b>				
31	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00
32	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
33	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
34	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
35	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00
36	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
37	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00
38	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
39	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
40	Cost of Administration (Subacute Care Sch.1, Ln. 34)	\$ N/A	\$ 0	\$ 0.00
41	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
42	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
43	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
44	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, 2012 THROUGH DECEMBER 31, 2012

**NPI:**  
1700025863

**OSHPD Facility No.:**  
206361158

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

**ALLOCATION OF GENERAL SERVICES  
DIRECT CARE LABOR**

**Provider Name:**  
VISTA COVE CARE CENTER AT RIALTO

**Fiscal Period:**  
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

**NPI:**  
1700025863

**OSHPD Facility No.:**  
206361158

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs	Activities	Total
			155	160	
	<b>GENERAL SERVICES</b>				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 94,298	\$ 94,298		
160	Activities	123,182		\$ 123,182	
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	0	0	0	0
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	0	0	0	0
083	Speech Pathology	0	0	0	0
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	3,913,626	94,298	123,182	4,131,106 *
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>\$ 4,131,106</b>	<b>\$ 94,298</b>	<b>\$ 123,182</b>	<b>\$ 4,131,106</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
INDIRECT CARE LABOR

Provider Name:  
VISTA COVE CARE CENTER AT RIALTO

NPI:  
1700025863

OSHPD Facility Number:  
206361158

Fiscal Period:  
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops	Hskpng	Laundry	Dietary	Soc Srvs	Activities	Inserv. Ed	Accumulated Costs	Admin	Medical Records	Total
			005	010	060	065	155	160	170		165	166	
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 140,664	\$ 140,664										
010	Housekeeping	218,135	1,371	\$ 219,506									
060	Laundry and Linen	131,657	5,202	8,198	\$ 145,057								
065	Dietary	405,853	5,181	8,165	0	\$ 419,199							
155	Social Services	N/A	2,633	4,148	0	0	\$ 6,781						
160	Activities	N/A	0	0	0	0	0	\$ 0					
165	Administration	N/A	7,050	11,109	0	0	0	0		\$ 18,159	\$ 18,159		
166	Medical Records	152,290	1,335	2,103	0	0	0	0		155,728		\$ 155,728	
170	Inservice Education - Nursing	35,586	0	0	0	0	0	0	\$ 35,586				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies		1,837	2,895	0	0	0	0	0	4,732	84	719	\$ 5,535
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		1,628	2,565	0	0	0	0	0	4,193	1,078	9,245	14,516
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	857	7,346	8,203
083	Speech Pathology		0	0	0	0	0	0	0	0	205	1,758	1,963
085	Pharmacy		0	0	0	0	0	0	0	0	485	4,162	4,647
090	Laboratory		0	0	0	0	0	0	0	0	54	465	519
095	Home Health Services		0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services		1,167	1,839	0	0	0	0	0	3,006	401	3,437	6,844
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		112,816	177,782	145,057	419,199	6,781	0	35,586	897,222	14,969	128,373	1,040,563 *
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		445	701	0	0	0	0	0	1,146	26	223	1,395
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 1,084,185	\$ 140,664	\$ 219,506	\$ 145,057	\$ 419,199	\$ 6,781	\$ 0	\$ 35,586	\$ 910,298	\$ 18,159	\$ 155,728	\$ 1,084,185

(To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
OTHER - NONLABOR

Provider Name:  
VISTA COVE CARE CENTER AT RIALTO

NPI:  
1700025863

OSHPD Facility Number:  
206361158

Fiscal Period:  
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

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	\$ 329,806	\$ 329,806										
010	Housekeeping	45,553	3,215	\$ 48,768									
060	Laundry and Linen	58,437	12,197	1,821	\$ 72,456								
065	Dietary	375,100	12,148	1,814	0	\$ 389,062							
155	Social Services	2,486	6,172	922	0	0	\$ 9,580						
160	Activities	6,325	0	0	0	0	0	\$ 6,325					
165	Administration	N/A	16,529	2,468	0	0	0	0		\$ 18,997	\$ 18,997		
166	Medical Records	6,577	3,129	467	0	0	0	0		10,173		\$ 10,173	
170	Inservice Education - Nursing	6,455	0	0	0	0	0	0	\$ 6,455				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies	16,838	4,307	643	0	0	0	0	0	21,788	88	47	\$ 21,923
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	479,112	3,816	570	0	0	0	0	0	483,498	1,128	604	485,230
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	396,164	0	0	0	0	0	0	0	396,164	896	480	397,540
083	Speech Pathology	94,797	0	0	0	0	0	0	0	94,797	214	115	95,126
085	Pharmacy	224,431	0	0	0	0	0	0	0	224,431	508	272	225,211
090	Laboratory	25,067	0	0	0	0	0	0	0	25,067	57	30	25,154
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	171,406	2,736	409	0	0	0	0	0	174,551	419	225	175,195
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	267,519	264,512	39,498	72,456	389,062	9,580	6,325	6,455	1,055,407	15,660	8,386	1,079,454 *
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	6,737	1,043	156	0	0	0	0	0	7,936	27	15	7,978
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 2,512,810</b>	<b>\$ 329,806</b>	<b>\$ 48,768</b>	<b>\$ 72,456</b>	<b>\$ 389,062</b>	<b>\$ 9,580</b>	<b>\$ 6,325</b>	<b>\$ 6,455</b>	<b>\$ 2,483,640</b>	<b>\$ 18,997</b>	<b>\$ 10,173</b>	<b>\$ 2,512,810</b>

\* (To Schedule 1)

## ALLOCATION OF CAPITAL COSTS

Provider Name:  
VISTA COVE CARE CENTER AT RIALTO

Fiscal Period:  
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

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
	<b>GENERAL SERVICES</b>									
	Capital Related (excluding lines 40 & 45)	\$ 902,524	97%							
	Property Tax (line 40)	26,109	3%	\$ 928,633						
005	Plant Operations and Maintenance			5,803	\$ 5,803					
010	Housekeeping			8,996	57	\$ 9,052				
060	Laundry and Linen			34,129	215	338	\$ 34,682			
065	Dietary			33,992	214	337	0	\$ 34,542		
155	Social Services			17,271	109	171	0	0	\$ 17,550	
160	Activities			0	0	0	0	0	0	\$ 0
165	Administration			46,250	291	458	0	0	0	0
166	Medical Records			8,756	55	87	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
	<b>ANCILLARY SERVICES</b>									
075	Patient Supplies			12,052	76	119	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			10,678	67	106	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			7,657	48	76	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			740,132	4,654	7,332	34,682	34,542	17,550	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
	<b>NONREIMBURSABLE</b>									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			2,919	18	29	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 928,633	100%	\$ 928,633	\$ 5,803	\$ 9,052	\$ 34,682	\$ 34,542	\$ 17,550	\$ 0

\* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
VISTA COVE CARE CENTER AT RIALTO

Fiscal Period:  
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

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 97% Of Total	Property Tax 3% Of Total
<b>GENERAL SERVICES</b>										
	Capital Related (excluding lines 40 & 45)	\$ 902,524	97%							
	Property Tax (line 40)	26,109	3%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 46,999	\$ 46,999				
166	Medical Records				8,897		\$ 8,897			
170	Inservice Education - Nursing			\$ 0						
<b>ANCILLARY SERVICES</b>										
075	Patient Supplies			0	12,247	217	41	\$ 12,505	\$ 12,153	\$ 352
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	10,851	2,790	528	14,170	13,771	398
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	2,217	420	2,637	2,563	74
083	Speech Pathology			0	0	531	100	631	613	18
085	Pharmacy			0	0	1,256	238	1,494	1,452	42
090	Laboratory			0	0	140	27	167	162	5
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	7,781	1,037	196	9,014	8,761	253
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			0	838,892	38,743	7,334	884,970	860,088	24,881
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	2,966	67	13	3,046	2,960	86
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 928,633	100%	\$ 0	\$ 872,737	\$ 46,999	\$ 8,897	\$ 928,633	\$ 902,524	\$ 26,109

\* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:  
VISTA COVE CARE CENTER AT RIALTO

NPI:  
1700025863

OSHPD Facility Number:  
206361158

Fiscal Period:  
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

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. 65% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 2% of Total	Quality Assur. Fees 31% of Total	Caregiver Training 0% of Total
	<b>GENERAL SERVICES</b>													
045	Property Insurance	\$ 0												
055	Interest - Other	7,937												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,736,374												
	Total Costs Allocable as Administration	1,744,311	65%											
167	CDPH Licensing Fees	52,594	2%											
168	Professional Liability Insurance	57,877	2%											
169	Quality Assurance Fees	814,008	31%											
174	Caregiver Training	0	0%											
	Total	2,668,790	100%						\$ 2,668,790					
	<b>ANCILLARY SERVICES</b>													
075	Patient Supplies			\$ 0	\$ 4,732	\$ 21,788	\$ 12,247	\$ 38,767	12,320	\$ 8,052	\$ 243	\$ 267	\$ 3,758	\$ 0
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			0	4,193	483,498	10,851	498,542	158,435	103,553	3,122	3,436	48,324	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	0	396,164	0	396,164	125,900	82,288	2,481	2,730	38,401	0
083	Speech Pathology			0	0	94,797	0	94,797	30,126	19,690	594	653	9,189	0
085	Pharmacy			0	0	224,431	0	224,431	71,324	46,617	1,406	1,547	21,754	0
090	Laboratory			0	0	25,067	0	25,067	7,966	5,207	157	173	2,430	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	3,006	174,551	7,781	185,338	58,900	38,497	1,161	1,277	17,965	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			4,131,106	897,222	1,055,407	838,892	6,922,627	2,199,991	1,437,905	43,355	47,710	671,019	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	1,146	7,936	2,966	12,047	3,829	2,502	75	83	1,168	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	<b>SUBTOTAL</b>	\$ 2,668,790		\$ 4,131,106	\$ 910,298	\$ 2,483,640	\$ 872,737	\$ 8,397,781	\$ 2,668,790					
	Total Administrative Costs							\$ 2,668,790		\$ 1,744,311	\$ 52,594	\$ 57,877	\$ 814,008	\$ 0
	Unit Cost Multiplier							0.31779705						
	Accumulated Administration Costs (Sch 2 thru 5)				\$ 173,887	\$ 29,170	\$ 55,896	\$ 258,953						
	<b>TOTAL FACILITY COSTS</b>							\$ 11,325,524						

\* (To Schedule 1)

## STATISTICS FOR COST ALLOCATION

Provider Name:  
VISTA COVE CARE CENTER AT RIALTO

NPI:  
1700025863

OSHPD Facility Number:  
206361158

Fiscal Period:  
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS	Plant Ops (SQ FT) 5	Hskpng (SQ FT) 10	Laundry (LBS) 60	Dietary (MEALS) 65	Soc Srvs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	Inserv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	<b>GENERAL SERVICES</b>										
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										
	<b>ANCILLARY SERVICES</b>										
075	Patient Supplies	351	351	351						38,767	38,767
077	Specialized Support Surfaces									0	0
080	Physical Therapy	311	311	311						498,542	498,542
081	Respiratory Therapy									0	0
082	Occupational Therapy									396,164	396,164
083	Speech Pathology									94,797	94,797
085	Pharmacy									224,431	224,431
090	Laboratory									25,067	25,067
095	Home Health Services									0	0
100	Other Ancillary Services	223	223	223						185,338	185,338
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care	21,556	21,556	21,556	278,750	167,250	4,181,145	4,181,145	4,181,145	6,922,627	6,922,627
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
	<b>NONREIMBURSABLE</b>										
139	Residential Care									0	0
140	Beauty and Barber	85	85	85						12,047	12,047
145	Other Nonreimbursable									0	0
	<b>TOTAL STATISTICS</b>	27,046	26,877	26,615	278,750	167,250	4,181,145	4,181,145	4,181,145	8,397,781	8,397,781
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 94,298 0.022553152	\$ 123,182 0.029461308			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 140,664 5.23361982	\$ 219,506 8.24746227	\$ 145,057 0.52038456	\$ 419,199 2.50642315	\$ 6,781 0.00162180	\$ - 0.00000000	\$ 35,586 0.00851107	\$ 18,159 0.00216236	\$ 155,728 0.01854391
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 329,806 12.27093798	\$ 48,768 1.83234964	\$ 72,456 0.25993065	\$ 389,062 2.32623172	\$ 9,580 0.00229123	\$ 6,325 0.00151274	\$ 6,455 0.00154384	\$ 18,997 0.00226216	\$ 10,173 0.00121143
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 928,633 34.33531761	\$ 5,803 0.21589719	\$ 9,052 0.34012468	\$ 34,682 0.12441970	\$ 34,542 0.20653170	\$ 17,550 0.00419750	\$ - 0.00000000	\$ - 0.00000000	\$ 46,999 0.00559655	\$ 8,897 0.00105948

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
VISTA COVE CARE CENTER AT RIALTO

Fiscal Period:  
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

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	\$ 106,518	\$ 0	\$ 106,518	(Sch 3)
005	.20-.39	Fringe Benefits	6200	34,146	0	34,146	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	329,806	0	329,806	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 470,470	\$ 0	\$ 470,470	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 167,331	\$ 0	\$ 167,331	(Sch 3)
010	.20-.39	Fringe Benefits	6300	50,804	0	50,804	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	45,553	0	45,553	(Sch 4)
010		Housekeeping - Total	6300	\$ 263,688	\$ 0	\$ 263,688	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	10,784	0	10,784	(Sch 5)
025		Depreciation: Equipment	7140	58,380	0	58,380	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	833,360	0	833,360	(Sch 5)
040		Property Taxes	7300	26,109	0	26,109	(Sch 5)
045		Property Insurance	7400		0	0	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	7,937	0	7,937	(Sch 6)
057		<b>Subtotal 005 - 055</b>		\$ 1,670,728	\$ 0	\$ 1,670,728	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 103,472	\$ 0	\$ 103,472	(Sch 3)
060	.20-.39	Fringe Benefits	6400	28,185	0	28,185	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	58,437	0	58,437	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 190,094	\$ 0	\$ 190,094	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 293,654	\$ 0	\$ 293,654	(Sch 3)
065	.20-.39	Fringe Benefits	6500	112,199	0	112,199	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	375,100	0	375,100	(Sch 4)
065		Dietary - Total	6500	\$ 780,953	\$ 0	\$ 780,953	
070		Provision for Bad Debts	7700	\$	\$ 0	\$ 0	
		<b>Ancillary Services</b>					
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	16,838	0	16,838	(Sch 4)
075		Patient Supplies - Total	8100	\$ 16,838	\$ 0	\$ 16,838	
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, 2012 THROUGH DECEMBER 31, 2012

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		0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	479,112	0	479,112	(Sch 4)
080		Physical Therapy - Total	8200	\$ 479,112	\$ 0	\$ 479,112	
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		0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	396,164	0	396,164	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 396,164	\$ 0	\$ 396,164	
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		0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	94,797	0	94,797	(Sch 4)
083		Speech Pathology - Total	8280	\$ 94,797	\$ 0	\$ 94,797	
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	224,431	0	224,431	(Sch 4)
085		Pharmacy - Total	8300	\$ 224,431	\$ 0	\$ 224,431	
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	25,067	0	25,067	(Sch 4)
090		Laboratory - Total	8400	\$ 25,067	\$ 0	\$ 25,067	
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	171,406	0	171,406	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 171,406	\$ 0	\$ 171,406	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
VISTA COVE CARE CENTER AT RIALTO

Fiscal Period:  
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

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	\$ 3,023,161	\$ (3,023,161)	\$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900	890,465	(890,465)	0	(Sch 2)
101	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900	267,519	(267,519)	0	(Sch 4)
101		Subacute Care Ancillary Services - Total	8100-8900	\$ 4,181,145	\$ (4,181,145)	\$ 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		\$ 5,588,960	\$ (4,181,145)	\$ 1,407,815	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 0	\$ 3,023,161	\$ 3,023,161	(Sch 2)
105	.20-.39	Fringe Benefits	6110	0	890,465	890,465	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	0	267,519	267,519	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 0	\$ 4,181,145	\$ 4,181,145	
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, 2012 THROUGH DECEMBER 31, 2012

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
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
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
		<b>Other Nonreimbursable</b>				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0
139	.20-.39	Fringe Benefits	9100		0	0
139	.49	Agency Staff	9100		0	0
139	.40-.99	Other - Nonlabor	9100		0	0
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0
140	.20-.39	Fringe Benefits	8900		0	0
140	.49	Agency Staff	8900		0	0
140	.40-.99	Other - Nonlabor	8900	6,737	0	6,737
140		Beauty and Barber - Total	8900	\$ 6,737	\$ 0	\$ 6,737
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0
145	.20-.39	Fringe Benefits	9100		0	0
145	.49	Agency Staff	9100		0	0
145	.40-.99	Other - Nonlabor	9100		0	0
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		<b>Subtotal 105 - 145</b>		\$ 6,737	\$ 4,181,145	\$ 4,187,882
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 76,059	\$ 0	\$ 76,059
155	.20-.39	Fringe Benefits	6600	18,239	0	18,239
155	.49	Agency Staff	6600		0	0
155	.40-.99	Other - Nonlabor	6600	2,486	0	2,486
155		Social Services - Total	6600	\$ 96,784	\$ 0	\$ 96,784

## SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
VISTA COVE CARE CENTER AT RIALTO

Fiscal Period:  
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

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	\$ 95,381	\$ 0	\$ 95,381	(Sch 2)
160	.20-.39	Fringe Benefits	6700	27,801	0	27,801	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	6,325	0	6,325	(Sch 4)
160		Activities - Total	6700	\$ 129,507	\$ 0	\$ 129,507	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 337,713	\$ 0	\$ 337,713	(Sch 6)
165	.20-.39	Fringe Benefits	6900	73,863	0	73,863	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	1,324,798	0	1,324,798	(Sch 6)
165		Administration - Total	6900	\$ 1,736,374	\$ 0	\$ 1,736,374	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 91,919	\$ 0	\$ 91,919	(Sch 3)
166	.20-.39	Fringe Benefits	6900	60,371	0	60,371	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	6,577	0	6,577	(Sch 4)
166		Medical Records - Total	6900	\$ 158,867	\$ 0	\$ 158,867	
167		CDPH Licensing Fees	6900	\$ 52,594	\$ 0	\$ 52,594	(Sch 6)
168		Professional Liability Insurance	6900	\$ 57,877	\$ 0	\$ 57,877	(Sch 6)
169		Quality Assurance Fees	6900	\$ 814,008	\$ 0	\$ 814,008	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 27,884	\$ 0	\$ 27,884	(Sch 3)
170	.20-.39	Fringe Benefits	6800	7,702	0	7,702	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	6,455	0	6,455	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 42,041	\$ 0	\$ 42,041	
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	
		<b>Subtotal 155 - 174</b>		\$ 3,088,052	\$ 0	\$ 3,088,052	
200		<b>Total</b>		\$ 11,325,524	\$ 0	\$ 11,325,524	

210	0.24	Total Facility Group Health Insurance * (Adj)	6900			\$ 0
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\* For informational purposes only, this amount is included in various cost centers above.

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Line No.	Sub No.	TOTAL ADJ (Page 1)	AUDIT ADJ 1	AUDIT ADJ						
005	1	Plant Operations and Maintenance - Salaries and Wages	0							
005	2	Plant Operations and Maintenance - Fringe Benefits	0							
005	3	Plant Operations and Maintenance - Agency Staff	0							
005	4	Plant Operations and Maintenance - Other - Nonlabor	0							
010	1	Housekeeping - Salaries and Wages	0							
010	2	Housekeeping - Fringe Benefits	0							
010	3	Housekeeping - Agency Staff	0							
010	4	Housekeeping - Other - Nonlabor	0							
015	4	Depreciation: Buildings and Improvements	0							
020	4	Depreciation: Leasehold Improvements	0							
025	4	Depreciation: Equipment	0							
030	4	Depreciation and Amortization - Other	0							
035	4	Leases and Rentals	0							
040	4	Property Taxes	0							
045	4	Property Insurance	0							
050	4	Interest - Property, Plant, and Equipment	0							
055	4	Interest - Other	0							
060	1	Laundry and Linen - Salaries and Wages	0							
060	2	Laundry and Linen - Fringe Benefits	0							
060	3	Laundry and Linen - Agency Staff	0							
060	4	Laundry and Linen - Other - Nonlabor	0							
065	1	Dietary - Salaries and Wages	0							
065	2	Dietary - Fringe Benefits	0							
065	3	Dietary - Agency Staff	0							
065	4	Dietary - Other - Nonlabor	0							
070	4	Provision for Bad Debts	0							
075	1	Patient Supplies - Salaries and Wages	0							
075	2	Patient Supplies - Fringe Benefits	0							
075	3	Patient Supplies - Agency Staff	0							
075	4	Patient Supplies - Other - Nonlabor	0							
077	1	Specialized Support Surfaces - Salaries and Wages	0							
077	2	Specialized Support Surfaces - Fringe Benefits	0							
077	3	Specialized Support Surfaces - Agency Staff	0							
077	4	Specialized Support Surfaces - Other - Nonlabor	0							
080	1	Physical Therapy - Salaries and Wages	0							
080	2	Physical Therapy - Fringe Benefits	0							
080	3	Physical Therapy - Agency Staff	0							
080	4	Physical Therapy - Other - Nonlabor	0							
081	1	Respiratory Therapy - Salaries and Wages	0							
081	2	Respiratory Therapy - Fringe Benefits	0							
081	3	Respiratory Therapy - Agency Staff	0							
081	4	Respiratory Therapy - Other - Nonlabor	0							
082	1	Occupational Therapy - Salaries and Wages	0							
082	2	Occupational Therapy - Fringe Benefits	0							
082	3	Occupational Therapy - Agency Staff	0							
082	4	Occupational Therapy - Other - Nonlabor	0							





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Line No.	Sub No.	Description	TOTAL ADJ (Page 1)	AUDIT ADJ 1	AUDIT ADJ						
167	4	CDPH Licensing Fees	0								
168	4	Professional Liability Insurance	0								
169	4	Quality Assurance Fees	0								
170	1	Inservice Education - Nursing - Salaries and Wages	0								
170	2	Inservice Education - Nursing - Fringe Benefits	0								
170	3	Inservice Education - Nursing - Agency Staff	0								
170	4	Inservice Education - Nursing - Other - Nonlabor	0								
174	1	Caregiver Training - Salaries and Wages	0								
174	2	Caregiver Training - Fringe Benefits	0								
174	3	Caregiver Training - Agency Staff	0								
174	4	Caregiver Training - Other - Nonlabor	0								
200		Total	\$0	0	0	0	0	0	0	0	0

(To Sch 8)

Provider Name							Fiscal Period	NPI	Adjustments	
VISTA COVE CARE CENTER AT RIALTO							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1700025863	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>RECLASSIFICATION OF REPORTED COSTS</b>										
1	10.5	101	1	8A-1	101	1	Subacute Care Ancillary Services - Salaries and Wages	\$3,023,161	(\$3,023,161)	\$0
	10.5	101	2	8A-1	101	2	Subacute Care Ancillary Services - Fringe Benefits	890,465	(890,465)	0
	10.5	101	4	8A-1	101	4	Subacute Care Ancillary Services - Other - Nonlabor	267,519	(267,519)	0
	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages	0	3,023,161	3,023,161
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	0	890,465	890,465
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	0	267,519	267,519
To reclassify skilled nursing care expenses to the appropriate cost center since the cost did not flow to the correct center from page 10.1(3) to page 10.5 on the filed cost report. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4, and 2302.8										

Provider Name							Fiscal Period	NPI		Adjustments
VISTA COVE CARE CENTER AT RIALTO							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1700025863		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>ADJUSTMENTS TO REPORTED PATIENT DAYS</b>										
2	4.1	5	2	1	15		Medi-Cal Days - Skilled Nursing Care To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: January 1, 2012 through December 31, 2012 Payment Period: January 1, 2012 through December 31, 2013 Report Date: January 2, 2014 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 51511	45,073	(403)	44,670
3	Not Reported			1	16		Medi-Cal Managed Care Days - Skilled Nursing Care 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	120	120

Provider Name							Fiscal Period			NPI		Adjustments
VISTA COVE CARE CENTER AT RIALTO							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012			1700025863		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		Overpayments - Skilled Nursing Care To recover Medi-Cal overpayments because the Share of Cost was not properly deducted from the amount billed. 42 CFR 413.5 and 413.20 CMS Pub. 15-1, Sections 2300 and 2409 CCR, Title 22, Sections 50786 and 51458.1		\$0	\$9,726	\$9,726	