REPORT
ON THE
RATE SETTING AUDIT

BUENA VISTA CARE CENTER
ANAHEIM, CALIFORNIA
PROVIDER NUMBERS: ZZT05459J / NPI 1740275486

FISCAL PERIOD ENDED
DECEMBER 31, 2009

Audits Section - Burbank
Financial Audits Branch
Audits and Investigations
California Department of Health Care Services

Section Chief: Daniel J. Giardinelli
Audit Supervisor: Debra K. Blake
Auditor: Loan Vuong

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

TOBY DOUGLAS
DIRECTOR

EDMUND G. BROWN JR.
GOVERNOR

June 21, 2011

Hermann Muennichow, CPA
Muennichow & Associates, LLP
12814 Riverside Drive
North Hollywood, CA 91607

PROVIDER: BUENA VISTA CARE CENTER
PROVIDER NOS. ZZT05459J / NPI 1740275486
FISCAL PERIOD ENDED DECEMBER 31, 2009

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, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, the data presented in the accompanying Summary of Audited Facility Cost per Patient Day represents a proper determination of the allowable costs 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 $3,221, 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 Rate Development Branch.

Financial Audits/Burbank/A & I, MS 2101, 1405 North San Fernando Boulevard, Room 203, Burbank, CA 91504
Telephone (818) 295-2620 FAX: (818) 563-3324
Internet Address: www.dhcs.ca.gov

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
Office of Administrative Appeals and Hearings
1029 J Street, Suite 200
Sacramento, CA 95814-2825
(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 95899-7413

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 95814-5005
(916) 440-7700

The procedures that govern an appeal are contained in Welfare and Institutions Code, Section 14171, and California Code of Regulations, Title 22, Section 51016, et seq.

If you have questions regarding this report, you may call the Audits Section—Burbank at (818) 295-2620.

Original Signed By

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

Certified

STATE OF CALIFORNIA

SCHEDULE 1

SUMMARY OF AUDITED FACILITY COST PER PATIENT DAY

Provider Name:
BUENA VISTA CARE CENTER

Fiscal Period:
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number:
ZZT05459J

NPI:
1740275486

OSHPD Facility No.:
206301130

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	$ 2,332,186	$ 73.48
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	$ N/A	$ 635,022	$ 20.01
3	Cost of Direct and Indirect NonLabor - Other (Sch. 4, Ln. 105)	$ N/A	$ 533,393	$ 16.81
4	Cost of Capital Related (Sch. 5, Ln. 105)	$ N/A	$ 164,144	$ 5.17
5	Property Taxes (Sch. 5, Ln. 105)	$ N/A	$ 1,577	$ 0.05
6	DPH Licensing Fees (Sch. 6, Ln. 105)	$ N/A	$ 27,478	$ 0.87
7	Liability Insurance (Sch. 6, Ln. 105)	$ N/A	$ 42,599	$ 1.34
8	Caregiver Training (Sch. 6, Ln. 105)	$ N/A	$ 0	$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	$ N/A	$ 245,207	$ 7.73
10	Cost of Administration (Sch. 6, Ln. 105)	$ N/A	$ 640,080	$ 20.17
11	Cost of Routine Service/Audited Total Costs	$ 5,139,913	$ 4,621,686	$ 145.62
12	Total Patient Days (Adj)	31,738	31,738	
13	Cost Per Patient Day (Cost Divided by Days)	$ 161.95	$ 145.62	
14	Overpayments (Adj 14)	$ 0	$ 3,221	
15				
	INTERMEDIATE CARE			
16	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$ 0	$ 0	
17	Total Patient Days (Adj)	0	0	
18	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
19	Overpayments (Adj)	$ 0	$ 0	
	MENTALLY DISORDERED CARE			
20	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$ 0	$ 0	
21	Total Patient Days (Adj)	0	0	
22	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
23	Overpayments (Adj)	$ 0	$ 0	
	DEVELOPMENTALLY DISABLED			
24	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$ 0	$ 0	
25	Total Patient Days (Adj)	0	0	
26	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
27	Overpayments (Adj)	$ 0	$ 0	
	SUBACUTE CARE			
28	Cost of Direct Care - Labor (Adult Subacute Sch. 1, Ln. 25)	$ N/A	$ 0	$ 0.00 *
29	Cost of Indirect Care - Labor (Adult Subacute Sch. 1, Ln. 26)	$ N/A	$ 0	$ 0.00 *
30	Cost of Direct and Indirect NonLabor - Other (Adult SA Sch. 1, Ln. 27)	$ N/A	$ 0	$ 0.00 *
31	Cost of Capital Related (Adult Subacute Sch. 1, Ln. 28)	$ N/A	$ 0	$ 0.00 *
32	Property Taxes (Adult Subacute Sch. 1, Ln. 29)	$ N/A	$ 0	$ 0.00 *
33	DPH Licensing Fees (Adult Subacute Sch. 1, Ln. 30)	$ N/A	$ 0	$ 0.00 *
34	Liability Insurance (Adult Subacute Sch. 1, Ln. 31)	$ N/A	$ 0	$ 0.00 *
35	Quality Assurance Fees (Adult Subacute Sch. 1, Ln. 32)	$ N/A	$ 0	$ 0.00 *
36	Caregiver Training (Adult Subacute Sch. 1, Ln. 33)	$ N/A	$ 0	$ 0.00 *
37	Cost of Administration (Adult Subacute Sch., Ln. 34)	$ N/A	$ 0	$ 0.00 *
38	Total Cost of Subacute Service (Adult Subacute Sch. 1, Ln. 35)	$ 0	$ 0	$ 0.00 *
39	Total Patient Days (Adult Subacute Sch. 1, Ln. 36)	0	0	
40	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
41	Overpayments (Adult Subacute Sch. 1, Ln. 38 + Ln. 39)	$ 0	$ 0	

STATE OF CALIFORNIA

SCHEDULE 1

SUMMARY OF AUDITED FACILITY COST PER PATIENT DAY

Provider Name:
BUENA VISTA CARE CENTER

Fiscal Period:
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number:
ZZT05459J

NPI:
1740275486

OSHPD Facility No.:
206301130

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
	SUBACUTE - PEDIATRIC SUBACUTE			
42	Cost of Routine Service (Ped-SA, Sch. 1, Ln 3)	$ 0	$ 0	
43	Cost of Ancillary Service (Ped-SA, Sch. 1, Ln. 1 + Ln. 2)	$ 0	$ 0	
44	Total Cost of Pediatric Subacute Service (Ln. 42 + Ln. 43)	$ 0	$ 0	
45	Total Patient Days (Ped-SA, Sch. 1, Ln. 5)	0	0	
46	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
47	Overpayments (Ped-SA, Sch. 1, Ln. 7 + Ln. 8)	$ 0	$ 0	
	TRANSITIONAL INPATIENT CARE			
48	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$ 0	$ 0	
49	Total Patient Days (Adj)	0	0	
50	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
51	Overpayments (Adj)	$ 0	$ 0	
	HOSPICE INPATIENT CARE			
52	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$ 0	$ 0	
53	Total Patient Days (Adj)	0	0	
54	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
55	Overpayments (Adj)	$ 0	$ 0	
	OTHER ROUTINE SERVICES			
56	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$ 0	$ 0	
57	Total Patient Days (Adj)	0	0	
58	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
59	Overpayments (Adj)	$ 0	$ 0	

* (From Adult Subacute Schedule 1)

ALLOCATION OF GENERAL SERVICES - LABOR
(DIRECT CARE)

Provider Name: BUENA VISTA CARE CENTER

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZT05459J

NPI: 1740275486

OSHPD Facility No.: 206301130

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs 155	Activities 160	Total	
	GENERAL SERVICES					
005	Plant Operations and Maintenance					
010	Housekeeping					
060	Laundry and Linen					
065	Dietary					
155	Social Services (Salaries, Fringe Benefits, & Agency Labor)	$ 55,836	$ 55,836			
160	Activities (Salaries, Fringe Benefits, & Agency Labor)	40,085		$ 40,085		
165	Administration					
166	Medical Records					
170	Inservice Education - Nursing					
	ANCILLARY SERVICES					
075	Patient Supplies	62,281	0	0	62,281	*****
077	Specialized Support Surfaces	N/A	0	0	0	*****
080	Physical Therapy	311,094	0	0	311,094	*****
081	Respiratory Therapy	0	0	0	0	*****
082	Occupational Therapy	301,549	0	0	301,549	*****
083	Speech Pathology	53,098	0	0	53,098	*****
085	Pharmacy	220,660	0	0	220,660	*****
090	Laboratory	15,470	0	0	15,470	***
095	Home Health Services	0	0	0	0	
100	Other Ancillary Services	30,867	0	0	30,867	***
101	Subacute Ancillary Services	0	0	0	0	***
102	Subacute Pediatrics Ancillary Services	0	0	0	0	****
	ROUTINE SERVICES					
105	Skilled Nursing Care	2,236,265	55,836	40,085	2,332,186	*
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 - Pediatrics	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	4,788	0	0	4,788	
145	Other Nonreimbursable	0	0	0	0	
	TOTAL	$ 3,331,993	$ 55,836	$ 40,085	$ 3,331,993	

* (To Schedule 1)
** (To Adult Subacute Schedule 1)
*** (To Adult Subacute Schedule 2)
**** (To Pediatric Subacute Schedule 1)
***** (To Adult Subacute Schedule 2 & Pediatric Subacute Schedule 2)

ALLOCATION OF GENERAL SERVICES - LABOR
(INDIRECT CARE)

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
BUENA VISTA CARE CENTER	ZZT05459J	1740275486	206301130	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Srvs 155	Activities 160	In-serv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	
	GENERAL SERVICES													
005	Plant Operations and Maintenance	$ 47,493	$ 47,493											
010	Housekeeping	127,616	379	$ 127,995										
060	Laundry and Linen	85,113	2,296	6,238	$ 93,648									
065	Dietary	288,034	5,936	16,126	0	$ 310,096								
155	Social Services	N/A	713	1,938	0	0	$ 2,652							
160	Activities	N/A	2,277	6,185	0	0	0	$ 8,462						
165	Administration	N/A	3,305	8,979	0	0	0	0		$ 12,284	$ 12,284			
166	Medical Records	44,658	613	1,666	0	0	0	0		46,937		$ 46,937		
170	Inservice Education - Nursing	61,567	1,073	2,915	0	0	0	0	$ 65,555					
	ANCILLARY SERVICES													
075	Patient Supplies		351	954	0	0	0	0	0	1,305	177	676	$ 2,158	*****
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0	*****
080	Physical Therapy		694	1,885	0	0	0	0	0	2,579	851	3,250	6,680	*****
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0	*****
082	Occupational Therapy		407	1,105	0	0	0	0	0	1,512	816	3,118	5,447	*****
083	Speech Pathology		0	0	0	0	0	0	0	0	141	541	682	*****
085	Pharmacy		0	0	0	0	0	0	0	0	588	2,246	2,834	*****
090	Laboratory		0	0	0	0	0	0	0	0	41	157	199	***
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	82	314	396	***
101	Subacute Ancillary Services		0	0	0	0	0	0	0	0	0	0	0	***
102	Subacute Pediatrics Ancillary Services		0	0	0	0	0	0	0	0	0	0	0	****
	ROUTINE SERVICES													
105	Skilled Nursing Care		29,189	79,298	93,648	310,096	2,652	8,462	65,555	588,900	9,567	36,554	635,022	*
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 - Pediatrics		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		259	704	0	0	0	0	0	963	21	80	1,064	
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0	
	TOTAL	$ 654,481	$ 47,493	$ 127,995	$ 93,648	$ 310,096	$ 2,652	$ 8,462	$ 65,555	$ 595,260	$ 12,284	$ 46,937	$ 654,481	

* (To Schedule 1)
** (To Adult Subacute Schedule 1)
*** (To Adult Subacute Schedule 2)
**** (To Pediatric Subacute Schedule 1)
***** (To Adult Subacute Schedule 2 & Pediatric Subacute Schedule 2)

ALLOCATION OF GENERAL SERVICES - OTHER NONLABOR
(DIRECT AND INDIRECT CARE)

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
BUENA VISTA CARE CENTER	ZZT05459J	1740275486	206301130	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Srvs 155	Activities 160	In-serv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	
	GENERAL SERVICES													
005	Plant Operations and Maintenance	$ 172,425	$ 172,425											
010	Housekeeping	31,863	1,376	$ 33,239										
060	Laundry and Linen	19,364	8,337	1,620	$ 29,321									
065	Dietary	163,197	21,551	4,188	0	$ 188,935								
155	Social Services	3,300	2,590	503	0	0	$ 6,393							
160	Activities	5,679	8,266	1,606	0	0	0	$ 15,551						
165	Administration	N/A	12,000	2,332	0	0	0	0		$ 14,331	$ 14,331			
166	Medical Records	5,886	2,226	433	0	0	0	0		8,544		$ 8,544		
170	Inservice Education - Nursing	500	3,895	757	0	0	0	0	$ 5,152					
	ANCILLARY SERVICES													
075	Patient Supplies	0	1,275	248	0	0	0	0	0	1,523	206	123	$ 1,852	*****
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0	*****
080	Physical Therapy	0	2,519	490	0	0	0	0	0	3,009	992	592	4,593	*****
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0	*****
082	Occupational Therapy	0	1,477	287	0	0	0	0	0	1,764	952	568	3,284	*****
083	Speech Pathology	0	0	0	0	0	0	0	0	0	165	98	263	*****
085	Pharmacy	0	0	0	0	0	0	0	0	0	686	409	1,095	*****
090	Laboratory	0	0	0	0	0	0	0	0	0	48	29	77	***
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0	
100	Other Ancillary Services	0	0	0	0	0	0	0	0	0	96	57	153	***
101	Subacute Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0	***
102	Subacute Pediatrics Ancillary Services		0	0	0	0	0	0	0	0	0	0	0	****
	ROUTINE SERVICES													
105	Skilled Nursing Care	143,659	105,972	20,593	29,321	188,935	6,393	15,551	5,152	515,578	11,161	6,654	533,393	*
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 - Pediatrics		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		941	183	0	0	0	0	0	1,124	24	15	1,163	
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0	
	TOTAL	$ 545,873	$ 172,425	$ 33,239	$ 29,321	$ 188,935	$ 6,393	$ 15,551	$ 5,152	$ 522,997	$ 14,331	$ 8,544	$ 545,873	

* (To Schedule 1)
** (To Adult Subacute Schedule 1)
*** (To Adult Subacute Schedule 2)
**** (To Pediatric Subacute Schedule 1)
***** (To Adult Subacute Schedule 2 & Pediatric Subacute Schedule 2)

ALLOCATION OF CAPITAL COSTS

Provider Name: BUENA VISTA CARE CENTER

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZT05459J

NPI: 1740275486

OSHPD Facility Number: 206301130

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital Various	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Srvs 155	Activities 160
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	$ 173,645	99%							
	Property Tax (line 40)	1,668	1%	$ 175,313						
005	Plant Operations and Maintenance			6,001	$ 6,001					
010	Housekeeping			1,351	48	$ 1,399				
060	Laundry and Linen			8,186	290	68	$ 8,545			
065	Dietary			21,162	750	176	0	$ 22,088		
155	Social Services			2,543	90	21	0	0	$ 2,655	
160	Activities			8,117	288	68	0	0	0	$ 8,472
165	Administration			11,783	418	98	0	0	0	0
166	Medical Records			2,186	77	18	0	0	0	0
170	Inservice Education - Nursing			3,825	136	32	0	0	0	0
	ANCILLARY SERVICES									
075	Patient Supplies			1,252	44	10	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			2,474	88	21	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			1,451	51	12	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			0	0	0	0	0	0	0
101	Subacute Ancillary Services			0	0	0	0	0	0	0
102	Subacute Pediatrics Ancillary Services			0	0	0	0	0	0	0
	ROUTINE SERVICES									
105	Skilled Nursing Care			104,059	3,688	867	8,545	22,088	2,655	8,472
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 - Pediatrics			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			924	33	8	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	$ 175,313	100%	$ 175,313	$ 6,001	$ 1,399	$ 8,545	$ 22,088	$ 2,655	$ 8,472

* (To Schedule 1)

** (To Adult Subacute Schedule 1)

*** (To Adult Subacute Schedule 2)

**** (To Pediatric Subacute Schedule 1)

***** (To Adult Subacute Schedule 2 & Pediatric Subacute Schedule 2)

ALLOCATION OF CAPITAL COSTS

Provider Name: BUENA VISTA CARE CENTER

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZT05459J

NPI: 1740275486

OSHPD Facility Number: 206301130

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	In-serv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	Capital Related 99% Of Total	Property Tax 1% Of Total	
	GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	$ 173,645	99%								
	Property Tax (line 40)	1,668	1%								
005	Plant Operations and Maintenance										
010	Housekeeping										
060	Laundry and Linen										
065	Dietary										
155	Social Services										
160	Activities										
165	Administration				$ 12,299	$ 12,299					
166	Medical Records				2,281		$ 2,281				
170	Inservice Education - Nursing			$ 3,992							
	ANCILLARY SERVICES										
075	Patient Supplies			0	1,307	177	33	$ 1,517	$ 1,502	$ 14	*****
077	Specialized Support Surfaces			0	0	0	0	0	0	0	*****
080	Physical Therapy			0	2,582	852	158	3,592	3,557	34	*****
081	Respiratory Therapy			0	0	0	0	0	0	0	*****
082	Occupational Therapy			0	1,514	817	152	2,483	2,459	24	*****
083	Speech Pathology			0	0	142	26	168	166	2	*****
085	Pharmacy			0	0	589	109	698	691	7	*****
090	Laboratory			0	0	41	8	49	48	0	***
095	Home Health Services			0	0	0	0	0	0	0	
100	Other Ancillary Services			0	0	82	15	98	97	1	***
101	Subacute Ancillary Services			0	0	0	0	0	0	0	***
102	Subacute Pediatrics Ancillary Services			0	0	0	0	0	0	0	****
	ROUTINE SERVICES										
105	Skilled Nursing Care			3,992	154,366	9,578	1,777	165,721	164,144	1,577	*
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 - Pediatrics			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	964	21	4	989	980	9	
145	Other Nonreimbursable			0	0	0	0	0	0	0	
	TOTAL	$ 175,313	100%	$ 3,992	$ 160,733	$ 12,299	$ 2,281	$ 175,313	$ 173,645	$ 1,668	

* (To Schedule 1)
** (To Adult Subacute Schedule 1)
*** (To Adult Subacute Schedule 2)
**** (To Pediatric Subacute Schedule 1)
***** (To Adult Subacute Schedule 2 & Pediatric Subacute Schedule 2)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
BUENA VISTA CARE CENTER	ZZT05459J	1740275486	206301130	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

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. 67% of Total	DPH License Fees 3% of Total	Liability Insurance 4% of Total	Quality Assur. Fees 26% of Total	Caregiver Training 0% of Total	
	GENERAL SERVICES														
045	Property Insurance	$ 21,509													
055	Interest-Other	284													
165	Administration (Salaries & Wages, Fringe Benefits,														
	Agency Staff and Other - Nonlabor)	800,088													
	Total Costs Allocable as Administration	821,881	67%												
167	DPH Licensing Fees	35,282	3%												
168	Liability Insurance	54,698	4%												
169	Quality Assurance Fees	314,853	26%												
174	Caregiver Training	0	0%												
	Total	1,226,714	100%						$ 1,226,714						
	ANCILLARY SERVICES														
075	Patient Supplies			$ 62,281	$ 1,305	$ 1,523	$ 1,307	$ 66,415	17,669	$ 11,838	$ 508	$ 788	$ 4,535	$ -	*****
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0	*****
080	Physical Therapy			311,094	2,579	3,009	2,582	319,264	84,938	56,907	2,443	3,787	21,800	0	*****
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0	*****
082	Occupational Therapy			301,549	1,512	1,764	1,514	306,339	81,499	54,603	2,344	3,634	20,918	0	*****
083	Speech Pathology			53,098	0	0	0	53,098	14,126	9,464	406	630	3,626	0	*****
085	Pharmacy			220,660	0	0	0	220,660	58,705	39,331	1,688	2,618	15,067	0	*****
090	Laboratory			15,470	0	0	0	15,470	4,116	2,757	118	184	1,056	0	***
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0	
100	Other Ancillary Services			30,867	0	0	0	30,867	8,212	5,502	236	366	2,108	0	***
101	Subacute Ancillary Services			0	0	0	0	0	0	0	0	0	0	0	***
102	Subacute Pediatrics Ancillary Services			0	0	0	0	0	0	0	0	0	0	0	****
	ROUTINE SERVICES														
105	Skilled Nursing Care			2,332,186	588,900	515,578	154,366	3,591,030	955,364	640,080	27,478	42,599	245,207	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 - Pediatrics			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			4,788	963	1,124	964	7,839	2,086	1,397	60	93	535	0	
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0	
	SUBTOTAL	$ 1,226,714		$ 3,331,993	$ 595,260	$ 522,997	$ 160,733	$ 4,610,983	$ 1,226,714						
	Total Administrative Costs							$ 1,226,714		$ 821,881	$ 35,282	$ 54,698	$ 314,853	$ -	
	Unit Cost Multiplier							0.26604175							
	Accumulated Administration Costs (Sch 2 thru 5)				$ 59,221	$ 22,876	$ 12,299	$ 94,395							
	TOTAL FACILITY COSTS							$ 5,932,093							

* (To Schedule 1)
** (To Adult Subacute Schedule 1)
*** (To Adult Subacute Schedule 2)
**** (To Pediatric Subacute Schedule 1)
***** (To Adult Subacute Schedule 2 & Pediatric Subacute Schedule 2)

STATISTICS FOR COST ALLOCATION

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
BUENA VISTA CARE CENTER	ZZT05459J	1740275486	206301130	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

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	In-serv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL (ACCUM COST)
		(Adjs 1, 13)	(Adjs 1, 13)	(Adjs 1, 13)	(Adj 1)	(Adj 1)	(Adj)	(Adj)	(Adj)		
	GENERAL SERVICES										
005	Plant Operations and Maintenance	604									
010	Housekeeping	136	136								
060	Laundry and Linen	824	824	824							
065	Dietary	2,130	2,130	2,130							
155	Social Services	256	256	256							
160	Activities	817	817	817							
165	Administration	1,186	1,186	1,186							
166	Medical Records	220	220	220							
170	Inservice Education - Nursing	385	385	385							
	ANCILLARY SERVICES										
075	Patient Supplies	126	126	126						66,415	66,415
077	Specialized Support Surfaces									0	0
080	Physical Therapy	249	249	249						319,264	319,264
081	Respiratory Therapy									0	0
082	Occupational Therapy	146	146	146						306,339	306,339
083	Speech Pathology									53,098	53,098
085	Pharmacy									220,660	220,660
090	Laboratory									15,470	15,470
095	Home Health Services									0	0
100	Other Ancillary Services									30,867	30,867
101	Subacute Ancillary Services									0	0
102	Subacute Pediatrics Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	10,474	10,474	10,474	80,803	93,234	2,379,924	2,379,924	2,379,924	3,591,030	3,591,030
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 - Pediatrics						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	93	93	93						7,839	7,839
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	17,646	17,042	16,906	80,803	93,234	2,379,924	2,379,924	2,379,924	4,610,983	4,610,983
	TOTAL DIRECT SALARIES COSTS - SCH. 2						$ 55,836	$ 40,085			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.023461253	0.016842975			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		$ 47,493	$ 127,995	$ 93,648	$ 310,096	$ 2,652	$ 8,462	$ 65,555	$ 12,284	$ 46,937
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		2.78682080	7.57098117	1.15896475	3.32599822	0.00111415	0.00355571	0.02754489	0.00266415	0.01017933
	TOTAL INDIRECT OTHER COSTS - SCH. 4		$ 172,425	$ 33,239	$ 29,321	$ 188,935	$ 6,393	$ 15,551	$ 5,152	$ 14,331	$ 8,544
	UNIT COST MULTIPLIER (INDIRECT OTHER)		10.11765051	1.96610674	0.36287039	2.02646463	0.00268641	0.00653442	0.00216488	0.00310809	0.00185306
	TOTAL CAPITAL COSTS - SCH. 5	$ 175,313	$ 6,001	$ 1,399	$ 8,545	$ 22,088	$ 2,655	$ 8,472	$ 3,992	$ 12,299	$ 2,281
	UNIT COST MULTIPLIER (CAPITAL COSTS)	9.93499943	0.35211476	0.08275450	0.10574820	0.23690736	0.00111545	0.00355985	0.00167753	0.00266725	0.00049477

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: BUENA VISTA CARE CENTER

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZT05459J

NPI: 1740275486

OSHPD Facility Number: 206301130

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS ADJUSTED 8A-1	AUDIT ADJUSTMENTS 8A-2	AS AUDITED	
005		Plant Operations and Maintenance					
005	.01-.19	Salaries and Wages	6200	$ 40,494	$ 0	$ 40,494	(Sch 3)
005	.20-.39	Fringe Benefits	6200	6,999	0	6,999	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	172,425	0	172,425	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	$ 219,918	$ 0	$ 219,918	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	$ 101,341	$ 0	$ 101,341	(Sch 3)
010	.20-.39	Fringe Benefits	6300	26,275	0	26,275	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	31,863	0	31,863	(Sch 4)
010		Housekeeping - Total	6300	$ 159,479	$ 0	$ 159,479	
015		Depreciation: Buildings and Improvements	7110 - 7120	$ 0	0	$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	104,017	0	104,017	(Sch 5)
025		Depreciation: Equipment	7140	22,451	0	22,451	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	445,636	(399,436)	46,200	(Sch 5)
040		Property Taxes	7300	1,668	0	1,668	(Sch 5)
045		Property Insurance	7400	21,509	0	21,509	(Sch 6)
050		Interest-Property, Plant, and Equipment	7500	977	0	977	(Sch 5)
055		Interest-Other	7600	284	0	284	(Sch 6)
057		Subtotal 005 - 055		$ 975,939	$ (399,436)	$ 576,503	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	$ 64,493	$ 0	$ 64,493	(Sch 3)
060	.20-.39	Fringe Benefits	6400	20,620	0	20,620	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	19,821	(457)	19,364	(Sch 4)
060		Laundry and Linen - Total	6400	$ 104,934	$ (457)	$ 104,477	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	$ 233,764	$ 0	$ 233,764	(Sch 3)
065	.20-.39	Fringe Benefits	6500	54,270	0	54,270	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	163,197	0	163,197	(Sch 4)
065		Dietary - Total	6500	$ 451,231	$ 0	$ 451,231	
070		Provision for Bad Debts	7700	$ 0	0	$ 0	
		Ancillary Services (Note 1)					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	$ 0	$ 0	$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100	0	0	0	(Sch 2)
075	.79	Agency Staff	8100	0	0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	56,044	6,237	62,281	
075		Patient Supplies - Total	8100	$ 56,044	$ 6,237	$ 62,281	(Sch 2)
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	$ 0	$ 0	$ 0	N/A
077	.20-.39	Fringe Benefits	8150	0	0	0	N/A
077	.79	Agency Staff	8150	0	0	0	N/A
077	.40-.99	Other - Nonlabor	8150	0	0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	$ 0	$ 0	$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: BUENA VISTA CARE CENTER

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZT05459J

NPI: 1740275486

OSHPD Facility Number: 206301130

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS ADJUSTED 8A-1	AUDIT ADJUSTMENTS 8A-2	AS AUDITED	
080		Physical Therapy					
080	.01-.19	Salaries and Wages	8200	$ 0	$ 0	$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200	0	0	0	(Sch 2)
080	.79	Agency Staff	8200	0	0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	311,094	0	311,094	
080		Physical Therapy - Total	8200	$ 311,094	$ 0	$ 311,094	(Sch 2)
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	$ 0	$ 0	$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220	0	0	0	(Sch 2)
081	.79	Agency Staff	8220	0	0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220	0	0	0	
081		Respiratory Therapy - Total	8220	$ 0	$ 0	$ 0	(Sch 2)
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	0	0	0	(Sch 2)
082	.20-.39	Fringe Benefits	8250	0	0	0	(Sch 2)
082	.79	Agency Staff	8250	0	0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	301,549	0	301,549	
082		Occupational Therapy - Total	8250	$ 301,549	$ 0	$ 301,549	(Sch 2)
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	$ 0	$ 0	$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280	0	0	0	(Sch 2)
083	.79	Agency Staff	8280	0	0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	53,098	0	53,098	
083		Speech Pathology - Total	8280	$ 53,098	$ 0	$ 53,098	(Sch 2)
085		Pharmacy					
085	.01-.19	Salaries and Wages	8300	$ 0	$ 0	$ 0	(Sch 2)
085	.20-.39	Fringe Benefits	8300	0	0	0	(Sch 2)
085	.79	Agency Staff	8300	0	0	0	(Sch 2)
085	.40-.99	Other - Nonlabor	8300	220,660	0	220,660	
085		Pharmacy - Total	8300	$ 220,660	$ 0	$ 220,660	(Sch 2)
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	$ 0	$ 0	$ 0	(Sch 2)
090	.20-.39	Fringe Benefits	8400	0	0	0	(Sch 2)
090	.79	Agency Staff	8400	0	0	0	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	15,470	0	15,470	
090		Laboratory - Total	8400	$ 15,470	$ 0	$ 15,470	(Sch 2)
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	$ 0	$ 0	$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800	0	0	0	(Sch 2)
095	.79	Agency Staff	8800	0	0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800	0	0	0	
095		Home Health Services - Total	8800	$ 0	$ 0	$ 0	(Sch 2)
100		Other Ancillary Services					
100	.01-.19	Salaries and Wages	8900	$ 0	$ 0	$ 0	(Sch 2)
100	.20-.39	Fringe Benefits	8900	0	0	0	(Sch 2)
100	.79	Agency Staff	8900	0	0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	30,867	0	30,867	
100		Other Ancillary Services - Total	8900	$ 30,867	$ 0	$ 30,867	(Sch 2)

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: BUENA VISTA CARE CENTER

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZT05459J

NPI: 1740275486

OSHPD Facility Number: 206301130

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS ADJUSTED 8A-1	AUDIT ADJUSTMENTS 8A-2	AS AUDITED	
101		Subacute Ancillary Services					
101	.01-.19	Salaries and Wages	8100-8900	$ 0	$ 0	$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
101	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900	0	0	0	
101		Subacute Ancillary Services - Total	8100-8900	$ 0	$ 0	$ 0	(Sch 2)
102		Subacute Pediatrics Ancillary Services					
102	.01-.19	Salaries and Wages	8100-8900	$ 0	$ 0	$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
102	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900	0	0	0	
102		Subacute Pediatrics Ancillary Services - Total	8100-8900	$ 0	$ 0	$ 0	(Sch 2)
104		Subtotal 075 - 102		$ 988,782	$ 6,237	$ 995,019	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	$ 1,829,948	$ 0	$ 1,829,948	(Sch 2)
105	.20-.39	Fringe Benefits	6110	406,317	0	406,317	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	157,184	(13,525)	143,659	(Sch 4)
105		Skilled Nursing Care - Total	6110	$ 2,393,449	$ (13,525)	$ 2,379,924	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	$ 0	$ 0	$ 0	
110	.20-.39	Fringe Benefits	6120	0	0	0	
110	.49	Agency Staff	6120	0	0	0	
110	.40-.99	Other - Nonlabor	6120	0	0	0	
110		Intermediate Care - Total	6120	$ 0	$ 0	$ 0	(Sch 2)
115		Mentally Disordered Care					
115	.01-.19	Salaries and Wages	6130	$ 0	$ 0	$ 0	
115	.20-.39	Fringe Benefits	6130	0	0	0	
115	.49	Agency Staff	6130	0	0	0	
115	.40-.99	Other - Nonlabor	6130	0	0	0	
115		Mentally Disordered Care- Total	6130	$ 0	$ 0	$ 0	(Sch 2)
120		Developmentally Disabled Care					
120	.01-.19	Salaries and Wages	6140	$ 0	$ 0	$ 0	
120	.20-.39	Fringe Benefits	6140	0	0	0	
120	.49	Agency Staff	6140	0	0	0	
120	.40-.99	Other - Nonlabor	6140	0	0	0	
120		Developmentally Disabled Care- Total	6140	$ 0	$ 0	$ 0	(Sch 2)
125		Subacute Care					
125	.01-.19	Salaries and Wages	6150	$ 0	$ 0	$ 0	(Sch 2)
125	.20-.39	Fringe Benefits	6150	0	0	0	(Sch 2)
125	.49	Agency Staff	6150	0	0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150	0	0	0	(Sch 4)
125		Subacute Care - Total	6150	$ 0	$ 0	$ 0	
126		Subacute Care - Pediatrics					
126	.01-.19	Salaries and Wages	6160	$ 0	$ 0	$ 0	(Sch 2)
126	.20-.39	Fringe Benefits	6160	0	0	0	(Sch 2)
126	.49	Agency Staff	6160	0	0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160	0	0	0	
126		Subacute Care - Pediatrics - Total	6160	$ 0	$ 0	$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: BUENA VISTA CARE CENTER

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZT05459J

NPI: 1740275486

OSHPD Facility Number: 206301130

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS ADJUSTED 8A-1	AUDIT ADJUSTMENTS 8A-2	AS AUDITED	
128		Transitional Inpatient Care					
128	.01-.19	Salaries and Wages	6170	$ 0	$ 0	$ 0	
128	.20-.39	Fringe Benefits	6170	0	0	0	
128	.49	Agency Staff	6170	0	0	0	
128	.40-.99	Other - Nonlabor	6170	0	0	0	
128		Transitional Inpatient Care - Total	6170	$ 0	$ 0	$ 0	(Sch 2)
130		Hospice Inpatient Care					
130	.01-.19	Salaries and Wages	6180	$ 0	$ 0	$ 0	
130	.20-.39	Fringe Benefits	6180	0	0	0	
130	.49	Agency Staff	6180	0	0	0	
130	.40-.99	Other - Nonlabor	6180	0	0	0	
130		Hospice Inpatient Care - Total	6180	$ 0	$ 0	$ 0	(Sch 2)
135		Other Routine Services					
135	.01-.19	Salaries and Wages	6190	$ 0	$ 0	$ 0	
135	.20-.39	Fringe Benefits	6190	0	0	0	
135	.49	Agency Staff	6190	0	0	0	
135	.40-.99	Other - Nonlabor	6190	0	0	0	
135		Other Routine Services - Total	6190	$ 0	$ 0	$ 0	(Sch 2)
		Other Nonreimbursable					
139		Residential Care					
139	.01-.19	Salaries and Wages	9100	$ 0	$ 0	$ 0	
139	.20-.39	Fringe Benefits	9100	0	0	0	
139	.49	Agency Staff	9100	0	0	0	
139	.40-.99	Other - Nonlabor	9100	0	0	0	
139		Residential Care - Total	9100	$ 0	$ 0	$ 0	(Sch 2)
140		Beauty and Barber					
140	.01-.19	Salaries and Wages	8900	$ 0	$ 0	$ 0	
140	.20-.39	Fringe Benefits	8900	0	0	0	
140	.49	Agency Staff	8900	0	0	0	
140	.40-.99	Other - Nonlabor	8900	0	4,788	4,788	
140		Beauty and Barber - Total	8900	$ 0	$ 4,788	$ 4,788	(Sch 2)
145		Other Nonreimbursable					
145	.01-.19	Salaries and Wages	9100	$ 0	$ 0	$ 0	
145	.20-.39	Fringe Benefits	9100	0	0	0	
145	.49	Agency Staff	9100	0	0	0	
145	.40-.99	Other - Nonlabor	9100	0	0	0	
145		Other Nonreimbursable - Total	9100	$ 0	$ 0	$ 0	(Sch 2)
146		**Subtotal 105 - 145**		$ 2,393,449	$ (8,737)	$ 2,384,712	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	$ 44,131	$ 0	$ 44,131	(Sch 2)
155	.20-.39	Fringe Benefits	6600	11,705	0	11,705	(Sch 2)
155	.49	Agency Staff	6600	0	0	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600	3,300	0	3,300	(Sch 4)
155		Social Services - Total	6600	$ 59,136	$ 0	$ 59,136	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: BUENA VISTA CARE CENTER

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZT05459J

NPI: 1740275486

OSHPD Facility Number: 206301130

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS ADJUSTED 8A-1	AUDIT ADJUSTMENTS 8A-2	AS AUDITED	
160		Activities					
160	.01-.19	Salaries and Wages	6700	$ 29,786	$ 0	$ 29,786	(Sch 2)
160	.20-.39	Fringe Benefits	6700	10,299	0	10,299	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	5,679	0	5,679	(Sch 4)
160		Activities - Total	6700	$ 45,764	$ 0	$ 45,764	
165		Administration					
165	.01-.19	Salaries and Wages	6900	$ 256,050	$ (22,636)	$ 233,414	(Sch 6)
165	.20-.39	Fringe Benefits	6900	121,529	(6,748)	114,781	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	464,500	(12,607)	451,893	(Sch 6)
165		Administration - Total	6900	$ 842,079	$ (41,991)	$ 800,088	
166		Medical Records					
166	.01-.19	Medical Records - Salaries and Wages	6900	$ 44,539	$ 0	$ 44,539	(Sch 3)
166	.20-.39	Medical Records - Fringe Benefits	6900	119	0	119	(Sch 3)
166	.49	Medical Records - Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Medical Records - Other - Nonlabor	6900	8,386	(2,500)	5,886	(Sch 4)
166		Medical Records - Total	6900	$ 53,044	$ (2,500)	$ 50,544	
167		DPH Licensing Fees	6900	$ 35,282	$ 0	$ 35,282	(Sch 6)
168		Liability Insurance	6900	$ 55,192	$ (494)	$ 54,698	(Sch 6)
169		Quality Assurance Fees	6900	$ 314,853	$ 0	$ 314,853	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	$ 53,009	$ 0	$ 53,009	(Sch 3)
170	.20-.39	Fringe Benefits	6800	8,558	0	8,558	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	500	0	500	(Sch 4)
170		Inservice Education - Nursing - Total	6800	$ 62,067	$ 0	$ 62,067	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	$ 0	$ 0	$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900	0	0	0	(Sch 6)
174	.49	Agency Staff	6900	0	0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900	0	0	0	(Sch 6)
174		Caregiver Training - Total	6900	$ 0	$ 0	$ 0	
		Subtotal 155 - 174		$ 1,467,417	$ (44,985)	$ 1,422,432	
200		**Total**		**$ 6,381,752**	**$ (447,378)**	**$ 5,934,374**	

NOTE 1: Ancillary service costs are reclassified only if the facility has an Adult Subacute unit.

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: BUENA VISTA CARE CENTER

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZT05459J

NPI: 1740275486

OSHPD Facility Number: 206301130

Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
005		Plant Operations and Maintenance				
005	1	Salaries and Wages		$ 40,494	$	$ 40,494
005	2	Fringe Benefits		6,999		6,999
005	3	Agency Staff		0		0
005	4	Other - Nonlabor		172,425		172,425
005	5	Plant Operations and Maintenance - Total		$ 219,918	$ 0	$ 219,918
010		Housekeeping				
010	1	Salaries and Wages		$ 101,341	$	$ 101,341
010	2	Fringe Benefits		26,275		26,275
010	3	Agency Staff		0		0
010	4	Other - Nonlabor		31,863		31,863
010	5	Housekeeping - Total		$ 159,479	$ 0	$ 159,479
015	4	Depreciation: Buildings and Improvements		$ 0	$	$ 0
020	4	Depreciation: Leasehold Improvements		104,017		104,017
025	4	Depreciation: Equipment		22,451		22,451
030	4	Depreciation and Amortization - Other		0		0
035	4	Leases and Rentals		445,636		445,636
040	4	Property Taxes		1,668		1,668
045	4	Property Insurance		21,509		21,509
050	4	Interest-Property, Plant, and Equipment		977		977
055	4	Interest-Other		284		284
		Subtotal 005 - 055		975,939	0	975,939
060		Laundry and Linen				
060	1	Salaries and Wages		$ 64,493	$	$ 64,493
060	2	Fringe Benefits		20,620		20,620
060	3	Agency Staff		0		0
060	4	Other - Nonlabor		19,821		19,821
060	5	Laundry and Linen - Total		$ 104,934	$ 0	$ 104,934
065		Dietary				
065	1	Salaries and Wages		$ 233,764	$	$ 233,764
065	2	Fringe Benefits		54,270		54,270
065	3	Agency Staff		0		0
065	4	Other - Nonlabor		163,197		163,197
065	5	Dietary - Total		$ 451,231	$ 0	$ 451,231
070	4	Provision for Bad Debts		$ 0	$	$ 0
		Ancillary Services (Note 1)				
075		Patient Supplies				
075	1	Salaries and Wages		$ 0	$	$ 0
075	2	Fringe Benefits		0		0
075	3	Agency Staff		0		0
075	4	Other - Nonlabor		56,044		56,044
075	5	Patient Supplies - Total		$ 56,044	$ 0	$ 56,044
077		Specialized Support Surfaces				
077	1	Salaries and Wages		$ 0	$	$ 0
077	2	Fringe Benefits		0		0
077	3	Agency Staff		0		0
077	4	Other - Nonlabor		0		0
077	5	Specialized Support Surfaces - Total		$ 0	$ 0	$ 0

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: BUENA VISTA CARE CENTER

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZT05459J

NPI: 1740275486

OSHPD Facility Number: 206301130

Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
080		Physical Therapy				
080	1	Salaries and Wages		$ 0	$	$ 0
080	2	Fringe Benefits		0		0
080	3	Agency Staff		0		0
080	4	Other - Nonlabor		311,094		311,094
080	5	Physical Therapy - Total		$ 311,094	$ 0	$ 311,094
081		Respiratory Therapy				
081	1	Salaries and Wages		$ 0	$	$ 0
081	2	Fringe Benefits		0		0
081	3	Agency Staff		0		0
081	4	Other - Nonlabor		0		0
081	5	Respiratory Therapy - Total		$ 0	$ 0	$ 0
082		Occupational Therapy				
082	1	Salaries and Wages		$ 0	$	$ 0
082	2	Fringe Benefits		0		0
082	3	Agency Staff		0		0
082	4	Other - Nonlabor		301,549		301,549
082	5	Occupational Therapy - Total		$ 301,549	$ 0	$ 301,549
083		Speech Pathology				
083	1	Salaries and Wages		$ 0	$	$ 0
083	2	Fringe Benefits		0		0
083	3	Agency Staff		0		0
083	4	Other - Nonlabor		53,098		53,098
083	5	Speech Pathology - Total		$ 53,098	$ 0	$ 53,098
085		Pharmacy				
085	1	Salaries and Wages		$ 0	$	$ 0
085	2	Fringe Benefits		0		0
085	3	Agency Staff		0		0
085	4	Other - Nonlabor		220,660		220,660
085	5	Pharmacy - Total		$ 220,660	$ 0	$ 220,660
090		Laboratory				
090	1	Salaries and Wages		$ 0	$	$ 0
090	2	Fringe Benefits		0		0
090	3	Agency Staff		0		0
090	4	Other - Nonlabor		15,470		15,470
090	5	Laboratory - Total		$ 15,470	$ 0	$ 15,470
095		Home Health Services				
095	1	Salaries and Wages		$ 0	$	$ 0
095	2	Fringe Benefits		0		0
095	3	Agency Staff		0		0
095	4	Other - Nonlabor		0		0
095	5	Home Health Services - Total		$ 0	$ 0	$ 0
100		Other Ancillary Services				
100	1	Salaries and Wages		$ 0	$	$ 0
100	2	Fringe Benefits		0		0
100	3	Agency Staff		0		0
100	4	Other - Nonlabor		30,867		30,867
100	5	Other Ancillary Services - Total		$ 30,867	$ 0	$ 30,867

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: BUENA VISTA CARE CENTER

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZT05459J

NPI: 1740275486

OSHPD Facility Number: 206301130

Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
101		Subacute Ancillary Services				
101	1	Salaries and Wages		$ 0	$	$ 0
101	2	Fringe Benefits		0		0
101	3	Agency Staff		0		0
101	4	Other - Nonlabor		0		0
101	5	Subacute Ancillary Services - Total		$ 0	$ 0	$ 0
102		Subacute Pediatrics Ancillary Services				
102	1	Salaries and Wages		$ 0	$	$ 0
102	2	Fringe Benefits		0		0
102	3	Agency Staff		0		0
102	4	Other - Nonlabor		0		0
102	5	Subacute Pediatrics Ancillary Services - Total		$ 0	$ 0	$ 0
104		**Subtotal 075 - 102**		$ 988,782	$ 0	$ 988,782
		Routine Services				
105		Skilled Nursing Care				
105	1	Salaries and Wages		$ 1,829,948	$	$ 1,829,948
105	2	Fringe Benefits		406,317		406,317
105	3	Agency Staff		0		0
105	4	Other - Nonlabor		157,184		157,184
105	5	Skilled Nursing Care - Total		$ 2,393,449	$ 0	$ 2,393,449
110		Intermediate Care				
110	1	Salaries and Wages		$ 0	$	$ 0
110	2	Fringe Benefits		0		0
110	3	Agency Staff		0		0
110	4	Other - Nonlabor		0		0
110	5	Intermediate Care - Total		$ 0	$ 0	$ 0
115		Mentally Disordered				
115	1	Salaries and Wages		$ 0	$	$ 0
115	2	Fringe Benefits		0		0
115	3	Agency Staff		0		0
115	4	Other - Nonlabor		0		0
115	5	Mentally Disordered - Total		$ 0	$ 0	$ 0
120		Developmentally Disabled				
120	1	Salaries and Wages		$ 0	$	$ 0
120	2	Fringe Benefits		0		0
120	3	Agency Staff		0		0
120	4	Other - Nonlabor		0		0
120	5	Developmentally Disabled - Total		$ 0	$ 0	$ 0
125		Subacute Care				
125	1	Salaries and Wages		$ 0	$	$ 0
125	2	Fringe Benefits		0		0
125	3	Agency Staff		0		0
125	4	Other - Nonlabor		0		0
125	5	Subacute Care - Total		$ 0	$ 0	$ 0
126		Subacute Care - Pediatrics				
126	1	Salaries and Wages		$ 0	$	$ 0
126	2	Fringe Benefits		0		0
126	3	Agency Staff		0		0
126	4	Other - Nonlabor		0		0
126	5	Subacute Care - Pediatrics - Total		$ 0	$ 0	$ 0

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: BUENA VISTA CARE CENTER

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZT05459J

NPI: 1740275486

OSHPD Facility Number: 206301130

Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
128		Transitional Inpatient Care				
128	1	Salaries and Wages		$ 0	$	$ 0
128	2	Fringe Benefits		0		0
128	3	Agency Staff		0		0
128	4	Other - Nonlabor		0		0
128	5	Transitional Inpatient Care - Total		$ 0	$ 0	$ 0
130		Hospice Inpatient Care				
130	1	Salaries and Wages		$ 0	$	$ 0
130	2	Fringe Benefits		0		0
130	3	Agency Staff		0		0
130	4	Other - Nonlabor		0		0
130	5	Hospice Inpatient Care - Total		$ 0	$ 0	$ 0
135		Other Routine Services				
135	1	Salaries and Wages		$ 0	$	$ 0
135	2	Fringe Benefits		0		0
135	3	Agency Staff		0		0
135	4	Other - Nonlabor		0		0
135	5	Other Routine Services - Total		$ 0	$ 0	$ 0
		Other Nonreimbursable				
139		Residential Care **				
139	1	Salaries and Wages		$ 0	$	$ 0
139	2	Fringe Benefits		0		0
139	3	Agency Staff		0		0
139	4	Other - Nonlabor		0		0
139	5	Residential Care - Total		$ 0	$ 0	$ 0
140		Beauty and Barber				
140	1	Salaries and Wages		$ 0	$	$ 0
140	2	Fringe Benefits		0		0
140	3	Agency Staff		0		0
140	4	Other - Nonlabor		0		0
140	5	Beauty and Barber - Total		$ 0	$ 0	$ 0
145		Other Nonreimbursable				
145	1	Salaries and Wages		$ 0	$	$ 0
145	2	Fringe Benefits		0		0
145	3	Agency Staff		0		0
145	4	Other - Nonlabor		0		0
145	5	Other Nonreimbursable - Total		$ 0	$ 0	$ 0
146		**Subtotal 105 - 145**		$ 2,393,449	$ 0	$ 2,393,449
155		Social Services				
155	1	Salaries and Wages		$ 44,131	$	$ 44,131
155	2	Fringe Benefits		11,705		11,705
155	3	Agency Staff		0		0
155	4	Other - Nonlabor		3,300		3,300
155	5	Social Services - Total		$ 59,136	$ 0	$ 59,136
160		Activities				
160	1	Salaries and Wages		$ 29,786	$	$ 29,786
160	2	Fringe Benefits		10,299		10,299
160	3	Agency Staff		0		0
160	4	Other - Nonlabor		5,679		5,679
160	5	Activities - Total		$ 45,764	$ 0	$ 45,764

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: BUENA VISTA CARE CENTER

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZT05459J

NPI: 1740275486

OSHPD Facility Number: 206301130

Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
165		Administration				
165	1	Salaries and Wages		$ 256,050	$	$ 256,050
165	2	Fringe Benefits		121,529		121,529
165	3	Agency Staff		0		0
165	4	Other - Nonlabor		464,500		464,500
165	5	Administration - Total		$ 842,079	$ 0	$ 842,079
166		Medical Records				
166	1	Medical Records - Salaries and Wages		$ 44,539	$	$ 44,539
166	2	Medical Records - Fringe Benefits		119		119
166	3	Medical Records - Agency Staff		0		0
166	4	Medical Records - Other - Nonlabor		8,386		8,386
166	5	Medical Records - Total		$ 53,044	$ 0	$ 53,044
167	4	DPH Licensing Fees ***		$ 35,282	$	$ 35,282
168	4	Liability Insurance ***		$ 55,192	$	$ 55,192
169	4	Quality Assurance Fees ***		$ 314,853	$	$ 314,853
170		Inservice Education - Nursing				
170	1	Salaries and Wages		$ 53,009	$	$ 53,009
170	2	Fringe Benefits		8,558		8,558
170	3	Agency Staff		0		0
170	4	Other - Nonlabor		500		500
170	5	Inservice Education - Nursing - Total		$ 62,067	$ 0	$ 62,067
174		Caregiver Training ***				
174	1	Salaries and Wages		$ 0	$	$ 0
174	2	Fringe Benefits		0		0
174	3	Agency Staff		0		0
174	4	Other - Nonlabor		0		0
174	5	Caregiver Training - Total		$ 0	$ 0	$ 0
		Subtotal 155 - 174		$ 1,467,417	$ 0	$ 1,467,417
200		**Total**		**$ 6,381,752**	**$ $ -**	**$ 6,381,752**

NOTE 1: Ancillary service costs are reclassified only if the facility has an Adult Subacute unit.

* Amounts reclassified from ancillary service type accounts (lines 75 through 100)

** Complete with Direct Residential Care Costs

*** Amounts reclassified from Administration (line 165)

**** Totals in column 5 must match page 10.1, column 14, for each respective cost center (except reclasses)

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
BUENA VISTA CARE CENTER	ZZT05459J	1740275486	206301130	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	Sub No.		TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8
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	(399,436)							(14,244)
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	(457)							
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	6,237		6,237					
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							

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
BUENA VISTA CARE CENTER	ZZT05459J	1740275486	206301130	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	Sub No.		TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8
083	1	Speech Pathology - Salaries and Wages	0							
083	2	Speech Pathology - Fringe Benefits	0							
083	3	Speech Pathology - Agency Staff	0							
083	4	Speech Pathology - Other - Nonlabor	0							
085	1	Pharmacy - Salaries and Wages	0							
085	2	Pharmacy - Fringe Benefits	0							
085	3	Pharmacy - Agency Staff	0							
085	4	Pharmacy - Other - Nonlabor	0							
090	1	Laboratory - Salaries and Wages	0							
090	2	Laboratory - Fringe Benefits	0							
090	3	Laboratory - Agency Staff	0							
090	4	Laboratory - Other - Nonlabor	0							
095	1	Home Health Services - Salaries and Wages	0							
095	2	Home Health Services - Fringe Benefits	0							
095	3	Home Health Services - Agency Staff	0							
095	4	Home Health Services - Other - Nonlabor	0							
100	1	Other Ancillary Services - Salaries and Wages	0							
100	2	Other Ancillary Services - Fringe Benefits	0							
100	3	Other Ancillary Services - Agency Staff	0							
100	4	Other Ancillary Services - Other - Nonlabor	0							
101	1	Subacute Ancillary Services - Salaries and Wages	0							
101	2	Subacute Ancillary Services - Fringe Benefits	0							
101	3	Subacute Ancillary Services - Agency Staff	0							
101	4	Subacute Ancillary Services - Other - Nonlabor	0							
102	1	Subacute Pediatrics Ancillary Services - Salaries and Wages	0							
102	2	Subacute Pediatrics Ancillary - Services Fringe Benefits	0							
102	3	Subacute Pediatrics Ancillary - Services Agency Staff	0							
102	4	Subacute Pediatrics Ancillary Services - Other - Nonlabor	0							
105	1	Skilled Nursing Care - Salaries and Wages	0							
105	2	Skilled Nursing Care - Fringe Benefits	0							
105	3	Skilled Nursing Care - Agency Staff	0							
105	4	Skilled Nursing Care - Other - Nonlabor	(13,525)	(2,500)	(6,237)	(4,788)				
110	1	Intermediate Care - Salaries and Wages	0							
110	2	Intermediate Care - Fringe Benefits	0							
110	3	Intermediate Care Agency Staff	0							
110	4	Intermediate Care - Other - Nonlabor	0							
115	1	Mentally Disordered - Salaries and Wages	0							
115	2	Mentally Disordered - Fringe Benefits	0							
115	3	Mentally Disordered - Agency Staff	0							
115	4	Mentally Disordered - Other - Nonlabor	0							
120	1	Developmentally Disabled - Salaries and Wages	0							
120	2	Developmentally Disabled - Fringe Benefits	0							
120	3	Developmentally Disabled - Agency Staff	0							
120	4	Developmentally Disabled - Other - Nonlabor	0							
125	1	Subacute Care - Salaries and Wages	0							
125	2	Subacute Care - Fringe Benefits	0							

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
BUENA VISTA CARE CENTER	ZZT05459J	1740275486	206301130	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	Sub No.		TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8
125	3	Subacute Care - Agency Staff	0							
125	4	Subacute Care - Other - Nonlabor	0							
126	1	Subacute Care - Pediatrics - Salaries and Wages	0							
126	2	Subacute Care - Pediatrics - Fringe Benefits	0							
126	3	Subacute Care - Pediatrics - Agency Staff	0							
126	4	Subacute Care - Pediatrics - Other - Nonlabor	0							
128	1	Transitional Inpatient Care Salaries and Wages	0							
128	2	Transitional Inpatient Care Fringe Benefits	0							
128	3	Transitional Inpatient Care Agency Staff	0							
128	4	Transitional Inpatient Care - Other - Nonlabor	0							
130	1	Hospice Inpatient Care - Salaries and Wages	0							
130	2	Hospice Inpatient Care - Fringe Benefits	0							
130	3	Hospice Inpatient Care -Agency Staff	0							
130	4	Hospice Inpatient Care - Other - Nonlabor	0							
135	1	Other Routine Services - Salaries and Wages	0							
135	2	Other Routine Services - Fringe Benefits	0							
135	3	Other Routine Services - Agency Staff	0							
135	4	Other Routine Services - Other - Nonlabor	0							
139	1	Residential Care - Salaries and Wages	0							
139	2	Residential Care - Fringe Benefits	0							
139	3	Residential Care - Agency Staff	0							
139	4	Residential Care - Other - Nonlabor	0							
140	1	Beauty and Barber Salaries and Wages	0							
140	2	Beauty and Barber Fringe Benefits	0							
140	3	Beauty and Barber Agency Staff	0							
140	4	Beauty and Barber - Other - Nonlabor	4,788			4,788				
145	1	Other Nonreimbursable - Salaries and Wages	0							
145	2	Other Nonreimbursable - Fringe Benefits	0							
145	3	Other Nonreimbursable - Agency Staff	0							
145	4	Other Nonreimbursable - Other - Nonlabor	0							
155	1	Social Services - Salaries and Wages	0							
155	2	Social Services - Fringe Benefits	0							
155	3	Social Services - Agency Staff	0							
155	4	Social Services - Other - Nonlabor	0							
160	1	Activities - Salaries and Wages	0							
160	2	Activities - Fringe Benefits	0							
160	3	Activities - Agency Staff	0							
160	4	Activities - Other - Nonlabor	0							
165	1	Administration - Salaries and Wages	(22,636)						(22,636)	
165	2	Administration - Fringe Benefits	(6,748)						(6,748)	
165	3	Administration - Agency Staff	0							
165	4	Administration - Other - Nonlabor	(12,607)	2,500			(13,751)	(3,856)		
166	1	Medical Records - Salaries and Wages	0							
166	2	Medical Records - Fringe Benefits	0							
166	3	Medical Records - Agency Staff	0							
166	4	Medical Records - Other - Nonlabor	(2,500)							

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
BUENA VISTA CARE CENTER	ZZT05459J	1740275486	206301130	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	Sub No.		TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8
167	4	DPH Licensing Fees	0							
168	4	Liability Insurance	(494)							
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							
			0							
			0							
			0							
			0							
			0							
			0							
			0							
			0							
200		Total	($447,378)	0	0	0	(13,751)	(3,856)	(29,384)	(14,244)
			(To Sch 8)							

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
BUENA VISTA CARE CENTER	ZZT05459J	1740275486	206301130	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	Sub No.		AUDIT ADJ 9	AUDIT ADJ 10	AUDIT ADJ 11	AUDIT ADJ 12	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
005	1	Plant Operations and Maintenance - Salaries and Wages									
005	2	Plant Operations and Maintenance - Fringe Benefits									
005	3	Plant Operations and Maintenance - Agency Staff									
005	4	Plant Operations and Maintenance - Other - Nonlabor									
010	1	Housekeeping - Salaries and Wages									
010	2	Housekeeping - Fringe Benefits									
010	3	Housekeeping - Agency Staff									
010	4	Housekeeping - Other - Nonlabor									
015	4	Depreciation: Buildings and Improvements									
020	4	Depreciation: Leasehold Improvements									
025	4	Depreciation: Equipment									
030	4	Depreciation and Amortization - Other									
035	4	Leases and Rentals	(385,192)								
040	4	Property Taxes									
045	4	Property Insurance									
050	4	Interest-Property, Plant, and Equipment									
055	4	Interest-Other									
060	1	Laundry and Linen - Salaries and Wages									
060	2	Laundry and Linen - Fringe Benefits									
060	3	Laundry and Linen - Agency Staff									
060	4	Laundry and Linen - Other - Nonlabor		(457)							
065	1	Dietary - Salaries and Wages									
065	2	Dietary - Fringe Benefits									
065	3	Dietary - Agency Staff									
065	4	Dietary - Other - Nonlabor									
070	4	Provision for Bad Debts									
075	1	Patient Supplies - Salaries and Wages									
075	2	Patient Supplies - Fringe Benefits									
075	3	Patient Supplies - Agency Staff									
075	4	Patient Supplies - Other - Nonlabor									
077	1	Specialized Support Surfaces - Salaries and Wages									
077	2	Specialized Support Surfaces - Fringe Benefits									
077	3	Specialized Support Surfaces - Agency Staff									
077	4	Specialized Support Surfaces - Other - Nonlabor									
080	1	Physical Therapy - Salaries and Wages									
080	2	Physical Therapy - Fringe Benefits									
080	3	Physical Therapy - Agency Staff									
080	4	Physical Therapy - Other - Nonlabor									
081	1	Respiratory Therapy - Salaries and Wages									
081	2	Respiratory Therapy - Fringe Benefits									
081	3	Respiratory Therapy - Agency Staff									
081	4	Respiratory Therapy - Other - Nonlabor									
082	1	Occupational Therapy - Salaries and Wages									
082	2	Occupational Therapy - Fringe Benefits									
082	3	Occupational Therapy - Agency Staff									
082	4	Occupational Therapy - Other - Nonlabor									

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
BUENA VISTA CARE CENTER	ZZT05459J	1740275486	206301130	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	Sub No.		AUDIT ADJ 9	AUDIT ADJ 10	AUDIT ADJ 11	AUDIT ADJ 12	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
083	1	Speech Pathology - Salaries and Wages									
083	2	Speech Pathology - Fringe Benefits									
083	3	Speech Pathology - Agency Staff									
083	4	Speech Pathology - Other - Nonlabor									
085	1	Pharmacy - Salaries and Wages									
085	2	Pharmacy - Fringe Benefits									
085	3	Pharmacy - Agency Staff									
085	4	Pharmacy - Other - Nonlabor									
090	1	Laboratory - Salaries and Wages									
090	2	Laboratory - Fringe Benefits									
090	3	Laboratory - Agency Staff									
090	4	Laboratory - Other - Nonlabor									
095	1	Home Health Services - Salaries and Wages									
095	2	Home Health Services - Fringe Benefits									
095	3	Home Health Services - Agency Staff									
095	4	Home Health Services - Other - Nonlabor									
100	1	Other Ancillary Services - Salaries and Wages									
100	2	Other Ancillary Services - Fringe Benefits									
100	3	Other Ancillary Services - Agency Staff									
100	4	Other Ancillary Services - Other - Nonlabor									
101	1	Subacute Ancillary Services - Salaries and Wages									
101	2	Subacute Ancillary Services - Fringe Benefits									
101	3	Subacute Ancillary Services - Agency Staff									
101	4	Subacute Ancillary Services - Other - Nonlabor									
102	1	Subacute Pediatrics Ancillary Services - Salaries and Wages									
102	2	Subacute Pediatrics Ancillary - Services Fringe Benefits									
102	3	Subacute Pediatrics Ancillary - Services Agency Staff									
102	4	Subacute Pediatrics Ancillary Services - Other - Nonlabor									
105	1	Skilled Nursing Care - Salaries and Wages									
105	2	Skilled Nursing Care - Fringe Benefits									
105	3	Skilled Nursing Care - Agency Staff									
105	4	Skilled Nursing Care - Other - Nonlabor									
110	1	Intermediate Care - Salaries and Wages									
110	2	Intermediate Care - Fringe Benefits									
110	3	Intermediate Care Agency Staff									
110	4	Intermediate Care - Other - Nonlabor									
115	1	Mentally Disordered - Salaries and Wages									
115	2	Mentally Disordered - Fringe Benefits									
115	3	Mentally Disordered - Agency Staff									
115	4	Mentally Disordered - Other - Nonlabor									
120	1	Developmentally Disabled - Salaries and Wages									
120	2	Developmentally Disabled - Fringe Benefits									
120	3	Developmentally Disabled - Agency Staff									
120	4	Developmentally Disabled - Other - Nonlabor									
125	1	Subacute Care - Salaries and Wages									
125	2	Subacute Care - Fringe Benefits									

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
BUENA VISTA CARE CENTER	ZZT05459J	1740275486	206301130	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	Sub No.		AUDIT ADJ 9	AUDIT ADJ 10	AUDIT ADJ 11	AUDIT ADJ 12	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
125	3	Subacute Care - Agency Staff									
125	4	Subacute Care - Other - Nonlabor									
126	1	Subacute Care - Pediatrics - Salaries and Wages									
126	2	Subacute Care - Pediatrics - Fringe Benefits									
126	3	Subacute Care - Pediatrics - Agency Staff									
126	4	Subacute Care - Pediatrics - Other - Nonlabor									
128	1	Transitional Inpatient Care Salaries and Wages									
128	2	Transitional Inpatient Care Fringe Benefits									
128	3	Transitional Inpatient Care Agency Staff									
128	4	Transitional Inpatient Care - Other - Nonlabor									
130	1	Hospice Inpatient Care - Salaries and Wages									
130	2	Hospice Inpatient Care - Fringe Benefits									
130	3	Hospice Inpatient Care -Agency Staff									
130	4	Hospice Inpatient Care - Other - Nonlabor									
135	1	Other Routine Services - Salaries and Wages									
135	2	Other Routine Services - Fringe Benefits									
135	3	Other Routine Services - Agency Staff									
135	4	Other Routine Services - Other - Nonlabor									
139	1	Residential Care - Salaries and Wages									
139	2	Residential Care - Fringe Benefits									
139	3	Residential Care - Agency Staff									
139	4	Residential Care - Other - Nonlabor									
140	1	Beauty and Barber Salaries and Wages									
140	2	Beauty and Barber Fringe Benefits									
140	3	Beauty and Barber Agency Staff									
140	4	Beauty and Barber - Other - Nonlabor									
145	1	Other Nonreimbursable - Salaries and Wages									
145	2	Other Nonreimbursable - Fringe Benefits									
145	3	Other Nonreimbursable - Agency Staff									
145	4	Other Nonreimbursable - Other - Nonlabor									
155	1	Social Services - Salaries and Wages									
155	2	Social Services - Fringe Benefits									
155	3	Social Services - Agency Staff									
155	4	Social Services - Other - Nonlabor									
160	1	Activities - Salaries and Wages									
160	2	Activities - Fringe Benefits									
160	3	Activities - Agency Staff									
160	4	Activities - Other - Nonlabor									
165	1	Administration - Salaries and Wages									
165	2	Administration - Fringe Benefits									
165	3	Administration - Agency Staff									
165	4	Administration - Other - Nonlabor			2,500						
166	1	Medical Records - Salaries and Wages									
166	2	Medical Records - Fringe Benefits									
166	3	Medical Records - Agency Staff									
166	4	Medical Records - Other - Nonlabor			(2,500)						

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
BUENA VISTA CARE CENTER	ZZT05459J	1740275486	206301130	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	Sub No.		AUDIT ADJ 9	AUDIT ADJ 10	AUDIT ADJ 11	AUDIT ADJ 12	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
167	4	DPH Licensing Fees									
168	4	Liability Insurance				(494)					
169	4	Quality Assurance Fees									
170	1	Inservice Education - Nursing - Salaries and Wages									
170	2	Inservice Education - Nursing - Fringe Benefits									
170	3	Inservice Education - Nursing - Agency Staff									
170	4	Inservice Education - Nursing - Other - Nonlabor									
174	1	Caregiver Training - Salaries and Wages									
174	2	Caregiver Training - Fringe Benefits									
174	3	Caregiver Training - Agency Staff									
174	4	Caregiver Training - Other - Nonlabor									
200		Total	(385,192)	(457)	0	(494)	0	0	0	0	0

Provider Name	Fiscal Period	Provider Number	Adjustments
BUENA VISTA CARE CENTER	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009	ZZT05459J	14

Report References									
	Cost Report			Audit Report					
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
						MEMORANDUM ADJUSTMENT			
1						To reconcile provider's reported statistics on page 10.7 to provider's reported statistics on page 11.1. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304			

Provider Name	Fiscal Period	Provider Number	Adjustments
BUENA VISTA CARE CENTER	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009	ZZT05459J	14

Report References										
	Cost Report			Audit Report						
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line		Explanation of Audit Adjustments		As Reported	Increase (Decrease)	As Adjusted
							RECLASSIFICATIONS OF REPORTED COSTS				
2	10.5	105	4	8A-2	105	4	Skilled Nursing Care - Other - Nonlabor		$157,184	($2,500)	$154,684 *
	10.5	165	4	8A-2	165	4	Administration - Other - Nonlabor		464,500	2,500	467,000 *
							To reclassify medical director fees to the appropriate cost center.				
							42 CFR 413.20 and 413.24				
							CMS Pub. 15-1, Sections 2300 and 2304				
							CCR, Title 22, Section 52000(b)				
3	10.5	105	4	8A-2	105	4	Skilled Nursing Care - Other - Nonlabor	*	$154,684	($6,237)	$148,447 *
	10.5	075	4	8A-2	075	4	Patient Supplies - Other - Nonlabor		56,044	6,237	62,281
							To reclassify oxygen expenses to the appropriate cost center.				
							42 CFR 413.24 / CMS Pub. 15-1, Sections 2202, 2302, and 2300				
							CCR, Title 22, Section 51511(c)				
4	10.5	105	4	8A-2	105	4	Skilled Nursing Care - Other - Nonlabor	*	$148,447	($4,788)	$143,659
	10.5	140	4	8A-2	140	4	Beauty and Barber - Other - Nonlabor		0	4,788	4,788
							To reclassify beauty and barber expenses to the proper cost center.				
							42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304				

*Balance carried forward from prior/to subsequent adjustments

Provider Name	Fiscal Period	Provider Number	Adjustments
BUENA VISTA CARE CENTER	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009	ZZT05459J	14

Report References									
	Cost Report			Audit Report					
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line		Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
							ADJUSTMENTS TO REPORTED COSTS			
	10.5	165	4	8A-2	165	4	Administration - Other - Nonlabor *	$467,000		
5							To eliminate legal fees in connection with a fair hearing involving a governmental department. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304		($13,751)	
6							To eliminate non payroll benefit expenses due to lack of documentation. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304		(3,856) ($17,607)	$449,393 *
7	10.5	165	1	8A-2	165	1	Administration - Salaries and Wages	$256,050	($22,636)	$233,414
	10.5	165	2	8A-2	165	2	Administration - Fringe Benefits	121,529	(6,748)	114,781
							To adjust administrator's compensation based on the Department of Health Care Services guidelines. 42 CFR 413.102 CMS Pub. 15-1, Sections 901, 902.3, 904 and 1005			
	10.5	035	4	8A-2	035	4	Leases and Rentals	$445,636		
8							To eliminate prior year expenses not applicable to the audit period. 42 CFR 413.5 and 413.24 CMS Pub. 15-1, Sections 2300 and 2302.1		($14,244)	
9							To eliminate rental expenses associated to a related facility. 42 CFR 413.17 and 413.134(h) CMS Pub. 15-1, Sections 1011.5 and 1005		(385,192) ($399,436)	$46,200

*Balance carried forward from prior/to subsequent adjustments

Provider Name	Fiscal Period	Provider Number	Adjustments
BUENA VISTA CARE CENTER	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009	ZZT05459J	14

Report References										
	Cost Report			Audit Report						
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line		Explanation of Audit Adjustments		As Reported	Increase (Decrease)	As Adjusted
							ADJUSTMENTS TO REPORTED COSTS				
10	10.5	060	4	8A-2	060	4	Laundry and Linen - Other - Nonlabor To adjust the reported laundry supplies expense to agree with the provider's general ledger. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304		$19,821	($457)	$19,364
11	10.5	165	4	8A-2	165	4	Administration - Other - Nonlabor	*	$449,393	$2,500	$451,893
	10.5	166	4	8A-2	166	4	Medical Records - Other - Nonlabor To reconcile the reported expenses to agree with the audited amounts for proper cost determination. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304		8,386	(2,500)	5,886
12	10.5	168	4	8A-2	168	4	Administration - Liability Insurance To adjust liability insurance expenses for proper cost determination. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304		$55,192	($494)	$54,698

*Balance carried forward from prior/to subsequent adjustments

Provider Name	Fiscal Period	Provider Number	Adjustments
BUENA VISTA CARE CENTER	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009	ZZT05459J	14

Report References									
	Cost Report			Audit Report					
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
						ADJUSTMENT TO REPORTED STATISTICS			
13	10.7	005	1	7	005	Plant Operations and Maintenance (Square Feet)	0	604	604
	10.7	010	1,2	7	010	Housekeeping	0	136	136
	10.7	060	1,2,3	7	060	Laundry and Linen	0	824	824
	10.7	065	1,2,3	7	065	Dietary	0	2,130	2,130
	10.7	075	1,2,3	7	075	Patient Supplies	0	126	126
	10.7	080	1,2,3	7	080	Physical Therapy	0	249	249
	10.7	082	1,2,3	7	082	Occupational Therapy	0	146	146
	10.7	140	1,2,3	7	140	Beauty and Barber	0	93	93
	10.7	155	1,2,3	7	155	Social Services	0	256	256
	10.7	160	1,2,3	7	160	Activities	0	817	817
	10.7	165	1,2,3	7	165	Administration	0	1,186	1,186
	10.7	166	1,2,3	7	166	Medical Records	0	220	220
	10.7	170	1,2,3	7	170	Inservice Education - Nursing	0	385	385
	10.7	175	1	7	N/A	Total Statistics - Square Feet	10,474	7,172	17,646
	10.7	175	2	7	N/A	Total Statistics - Square Feet	10,474	6,568	17,042
	10.7	175	3	7	N/A	Total Statistics - Square Feet	10,474	6,432	16,906

To adjust square footage statistics to agree with the provider's record.
42 CFR 413.24 / CMS Pub. 15-1, Sections 2300 and 2306

Provider Name	Fiscal Period	Provider Number	Adjustments
BUENA VISTA CARE CENTER	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009	ZZT05459J	14

Report References									
	Cost Report			Audit Report					
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
						ADJUSTMENT TO OTHER MATTERS			
14	Not Reported			1	14	Overpayments To recover outstanding Medi-Cal credit balances. CCR, Title 22, Sections 50761 and 51458.1	$0	$3,221	$3,221