

**REPORT  
ON THE  
SHARE OF COST REVIEW**

**LIFE CARE CENTER OF VISTA  
VISTA, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1811942063**

**FISCAL PERIOD ENDED  
DECEMBER 31, 2009**

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

**Section Chief: Patricia M. Fox  
Audit Supervisor: Sergio Gonzalez  
Auditor: Ana R. Macias**



TOBY DOUGLAS  
DIRECTOR

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



EDMUND G. BROWN JR.  
GOVERNOR

April 4, 2012

Sharron Clark, Administrator  
Life Care Center of Vista  
304 North Melrose Drive  
Vista, CA 92083

LIFE CARE CENTER OF VISTA  
NATIONAL PROVIDER IDENTIFIER (NPI) 1811942063  
FISCAL PERIOD ENDED DECEMBER 31, 2009

We have examined the facility's share of cost 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 Medi-Cal payment data reports and applicable billing records.

In our opinion, the data presented in the accompanying Adjustments Schedule represents a determination of the use of the share of cost for the above fiscal period in accordance with Medi-Cal reimbursement principles.

This audit report includes audit adjustments that summarize overpayments due the State in the amount of \$15,868.

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.

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

Sharron Clark  
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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—San Diego at (619) 688-3200.

Original Signed by:

Patricia M. Fox, Chief  
Audits Section—San Diego  
Financial Audits Branch

Certified

Provider Name							Fiscal Period	NPI	Adjustments	
LIFE CARE CENTER OF VISTA							JANUARY 1, 2009 THROUGH DECEMBER 31, 2009	1811942063	2	
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 OTHER MATTERS</b>										
1	N/A			N/A			Medi-Cal Overpayments To recover Medi-Cal overpayments, related to the Share of Cost, due to lack of documentation. 42 CFR 431.107 CMS Pub. 15-1, Section 2304.1 W&I Code, Sections 14105.27 and 14124.2(b) CCR, Title 22, Sections 51458.1 and 51476	\$0	\$9,095	\$9,095 *
2	N/A			N/A			Medi-Cal Overpayments To recover Medi-Cal overpayments because the Share of Cost was not properly deducted from the amount billed. CCR, Title 22, Section 51458.1	* \$9,095	\$6,773	\$15,868

\*Balance carried forward from prior/to subsequent adjustments