REPORT
ON THE
RATE SETTING AUDIT

POMONA VISTA CARE CENTER
POMONA, CALIFORNIA
PROVIDER NUMBER: ZZT05282J
NATIONAL PROVIDER IDENTIFIER: 1639334006

FISCAL PERIOD ENDED
DECEMBER 31, 2009

Audits Section – Santa Ana
Financial Audits Branch
Audits and Investigations
Department of Health Care Services

Section Chief: Margaret A. Varho
Audit Supervisor: Stan Van Arsdale
Auditor: Ivy Kwan

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

TOBY DOUGLAS
DIRECTOR

EDMUND G. BROWN JR.
GOVERNOR

Date: June 15, 2011

William Presnell, CFO
Sun Mar Management Services
3050 Saturn Street, Suite 101
Brea, CA 92821

PROVIDER: POMONA VISTA CARE CENTER
PROVIDER NO. ZZT05282J
NATIONAL PROVIDER IDENTIFIER: 1639334006
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 $3,978, which resulted from Medi-Cal overbillings and/or duplicate payments.

3. Audited Allocation of Home Office Cost

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

605 West Santa Ana Blvd., Building 28, Room 830, Santa Ana, CA 92701
(714) 558-4434 / (714) 558-4179 fax
Internet Address: www.dhcs.ca.gov

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.

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
(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—Santa Ana at (714) 558-4434.

(***Original signed by Felipe Avila***)
for
Margaret A. Varho, Chief
Audits Section—Santa Ana
Financial Audits Branch

Certified

STATE OF CALIFORNIA

SCHEDULE 1

SUMMARY OF AUDITED FACILITY COST PER PATIENT DAY

Provider Name:
POMONA VISTA CARE CENTER

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

Provider Number:
ZZT05282J

NPI:
1639334006

OSHPD Facility No.:
206190626

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	$ 1,343,654	$ 68.31
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	$ N/A	$ 480,815	$ 24.44
3	Cost of Direct and Indirect NonLabor - Other (Sch. 4, Ln. 105)	$ N/A	$ 430,875	$ 21.90
4	Cost of Capital Related (Sch. 5, Ln. 105)	$ N/A	$ 257,376	$ 13.08
5	Property Taxes (Sch. 5, Ln. 105)	$ N/A	$ 18,431	$ 0.94
6	DPH Licensing Fees (Sch. 6, Ln. 105)	$ N/A	$ 15,906	$ 0.81
7	Liability Insurance (Sch. 6, Ln. 105)	$ N/A	$ 22,055	$ 1.12
8	Caregiver Training (Sch. 6, Ln. 105)	$ N/A	$ 0	$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	$ N/A	$ 184,154	$ 9.36
10	Cost of Administration (Sch. 6, Ln. 105)	$ N/A	$ 295,511	$ 15.02
11	Cost of Routine Service/Audited Total Costs	$ 3,197,499	$ 3,048,776	$ 154.99
12	Total Patient Days (Adj)	19,671	19,671	
13	Cost Per Patient Day (Cost Divided by Days)	$ 162.55	$ 154.99	
14	Overpayments (Adj 17)	$ 0	$ (3,978)	
15				
	INTERMEDIATE CARE			
16	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
17	Total Patient Days (Adj)		0	
18	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
19	Overpayments (Adj)	$	$ 0	
	MENTALLY DISORDERED CARE			
20	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
21	Total Patient Days (Adj)		0	
22	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
23	Overpayments (Adj)	$	$ 0	
	DEVELOPMENTALLY DISABLED			
24	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
25	Total Patient Days (Adj)		0	
26	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
27	Overpayments (Adj)	$	$ 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	

SUMMARY OF AUDITED FACILITY COST PER PATIENT DAY

Provider Name: POMONA VISTA CARE CENTER

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

Provider Number: ZZT05282J

NPI: 1639334006

OSHPD Facility No.: 206190626

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

ALLOCATION OF GENERAL SERVICES - LABOR
(DIRECT CARE)

Provider Name: POMONA VISTA CARE CENTER

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

Provider Number: ZZT05282J

NPI: 1639334006

OSHPD Facility No.: 206190626

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)	$ 47,428	$ 47,428			
160	Activities (Salaries, Fringe Benefits, & Agency Labor)	97,993		$ 97,993		
165	Administration					
166	Medical Records					
170	Inservice Education - Nursing					
	ANCILLARY SERVICES					
075	Patient Supplies	7,299	0	0	7,299	***
077	Specialized Support Surfaces	N/A	0	0	0	***
080	Physical Therapy	36,670	0	0	36,670	***
081	Respiratory Therapy	0	0	0	0	***
082	Occupational Therapy	22,494	0	0	22,494	***
083	Speech Pathology	11,753	0	0	11,753	***
085	Pharmacy	17,331	0	0	17,331	***
090	Laboratory	1,686	0	0	1,686	***
095	Home Health Services	0	0	0	0	
100	Other Ancillary Services	27,789	0	0	27,789	
101	Subacute Ancillary Services	0	0	0	0	
102	Subacute Pediatrics Ancillary Services	0	0	0	0	**
	ROUTINE SERVICES					
105	Skilled Nursing Care	1,198,233	47,428	97,993	1,343,654	*
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	2,350	0	0	2,350	
145	Other Nonreimbursable	0	0	0	0	
	TOTAL	$ 1,471,026	$ 47,428	$ 97,993	$ 1,471,026	

* (To Schedule 1)

** (To Pediatric Subacute Schedule 1)

*** (To Pediatric Subacute Schedule 2)

ALLOCATION OF GENERAL SERVICES - LABOR
(INDIRECT CARE)

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
POMONA VISTA CARE CENTER	ZZT05282J	1639334006	206190626	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	$ 22,972	$ 22,972											
010	Housekeeping	132,515	244	$ 132,759										
060	Laundry and Linen	67,334	1,035	6,046	$ 74,415									
065	Dietary	171,964	2,716	15,868	0	$ 190,548								
155	Social Services	N/A	197	1,151	0	0	$ 1,348							
160	Activities	N/A	3,597	21,009	0	0	0	$ 24,605						
165	Administration	N/A	315	1,842	0	0	0	0		$ 2,157	$ 2,157			
166	Medical Records	46,249	221	1,289	0	0	0	0		47,759		$ 47,759		
170	Inservice Education - Nursing	51,957	581	3,391	0	0	0	0	$ 55,929					
	ANCILLARY SERVICES													
075	Patient Supplies		391	2,287	0	0	0	0	0	2,678	14	305	$ 2,996	***
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0	***
080	Physical Therapy		331	1,934	0	0	0	0	0	2,265	37	810	3,112	***
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0	***
082	Occupational Therapy		331	1,934	0	0	0	0	0	2,265	25	553	2,843	***
083	Speech Pathology		0	0	0	0	0	0	0	0	10	213	223	***
085	Pharmacy		0	0	0	0	0	0	0	0	14	314	328	***
090	Laboratory		0	0	0	0	0	0	0	0	1	31	32	***
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	23	504	526	
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		12,729	74,352	74,415	190,548	1,348	24,605	55,929	433,927	2,026	44,862	480,815	*
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		284	1,657	0	0	0	0	0	1,941	8	168	2,116	
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0	
	TOTAL	$ 492,991	$ 22,972	$ 132,759	$ 74,415	$ 190,548	$ 1,348	$ 24,605	$ 55,929	$ 443,075	$ 2,157	$ 47,759	$ 492,991	

* (To Schedule 1)

** (To Pediatric Subacute Schedule 1)

*** (To Pediatric Subacute Schedule 2)

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

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
POMONA VISTA CARE CENTER	ZZT05282J	1639334006	206190626	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	$ 82,442	$ 82,442											
010	Housekeeping	20,811	877	$ 21,688										
060	Laundry and Linen	7,867	3,715	988	$ 12,570									
065	Dietary	120,599	9,749	2,592	0	$ 132,940								
155	Social Services	0	707	188	0	0	$ 895							
160	Activities	1,438	12,907	3,432	0	0	0	$ 17,778						
165	Administration	N/A	1,131	301	0	0	0	0		$ 1,432	$ 1,432			
166	Medical Records	0	792	211	0	0	0	0		1,003		$ 1,003		
170	Inservice Education - Nursing	1,066	2,084	554	0	0	0	0	$ 3,704					
	ANCILLARY SERVICES													
075	Patient Supplies	0	1,405	374	0	0	0	0	0	1,778	9	6	$ 1,794	***
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0	***
080	Physical Therapy	0	1,188	316	0	0	0	0	0	1,504	24	17	1,545	***
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0	***
082	Occupational Therapy	0	1,188	316	0	0	0	0	0	1,504	17	12	1,532	***
083	Speech Pathology	0	0	0	0	0	0	0	0	0	6	4	11	***
085	Pharmacy	0	0	0	0	0	0	0	0	0	9	7	16	***
090	Laboratory	0	0	0	0	0	0	0	0	0	1	1	2	***
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	15	11	26	
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	202,875	45,681	12,146	12,570	132,940	895	17,778	3,704	428,588	1,345	942	430,875	*
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		1,018	271	0	0	0	0	0	1,289	5	4	1,298	
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0	
	TOTAL	$ 437,098	$ 82,442	$ 21,688	$ 12,570	$ 132,940	$ 895	$ 17,778	$ 3,704	$ 434,663	$ 1,432	$ 1,003	$ 437,098	

* (To Schedule 1)

** (To Pediatric Subacute Schedule 1)

*** (To Pediatric Subacute Schedule 2)

ALLOCATION OF CAPITAL COSTS

Provider Name: POMONA VISTA CARE CENTER

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

Provider Number: ZZT05282J

NPI: 1639334006

OSHPD Facility Number: 206190626

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)	$ 273,882	93%							
	Property Tax (line 40)	19,613	7%	$ 293,495						
005	Plant Operations and Maintenance			3,319	$ 3,319					
010	Housekeeping			3,086	35	$ 3,122				
060	Laundry and Linen			13,075	150	142	$ 13,367			
065	Dietary			34,314	392	373	0	$ 35,080		
155	Social Services			2,489	28	27	0	0	$ 2,544	
160	Activities			45,431	520	494	0	0	0	$ 46,445
165	Administration			3,982	46	43	0	0	0	0
166	Medical Records			2,788	32	30	0	0	0	0
170	Inservice Education - Nursing			7,334	84	80	0	0	0	0
	ANCILLARY SERVICES									
075	Patient Supplies			4,945	57	54	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			4,181	48	45	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			4,181	48	45	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			160,785	1,839	1,748	13,367	35,080	2,544	46,445
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			3,584	41	39	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	$ 293,495	100%	$ 293,495	$ 3,319	$ 3,122	$ 13,367	$ 35,080	$ 2,544	$ 46,445

* (To Schedule 1)

** (To Pediatric Subacute Schedule 1)

*** (To Pediatric Subacute Schedule 2)

ALLOCATION OF CAPITAL COSTS

Provider Name: POMONA VISTA CARE CENTER

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

Provider Number: ZZT05282J

NPI: 1639334006

OSHPD Facility Number: 206190626

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 93% Of Total	Property Tax 7% Of Total	
	GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	$ 273,882	93%								
	Property Tax (line 40)	19,613	7%								
005	Plant Operations and Maintenance										
010	Housekeeping										
060	Laundry and Linen										
065	Dietary										
155	Social Services										
160	Activities										
165	Administration				$ 4,071	$ 4,071					
166	Medical Records				2,850		$ 2,850				
170	Inservice Education - Nursing			$ 7,498							
	ANCILLARY SERVICES										
075	Patient Supplies			0	5,055	26	18	$ 5,099	$ 4,758	$ 341	***
077	Specialized Support Surfaces			0	0	0	0	0	0	0	***
080	Physical Therapy			0	4,275	69	48	4,392	4,099	294	***
081	Respiratory Therapy			0	0	0	0	0	0	0	***
082	Occupational Therapy			0	4,275	47	33	4,355	4,064	291	***
083	Speech Pathology			0	0	18	13	31	29	2	***
085	Pharmacy			0	0	27	19	46	42	3	***
090	Laboratory			0	0	3	2	4	4	0	***
095	Home Health Services			0	0	0	0	0	0	0	
100	Other Ancillary Services			0	0	43	30	73	68	5	
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			7,498	269,306	3,824	2,677	275,807	257,376	18,431	*
110	Intermediate Care			0	0	0	0	0	0	0	*
115	Mentally Disordered Care			0	0	0	0	0	0	0	*
120	Developmentally Disabled Care			0	0	0	0	0	0	0	*
125	Subacute Care			0	0	0	0	0	0	0	*
126	Subacute Care - 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	3,664	14	10	3,688	3,442	246	
145	Other Nonreimbursable			0	0	0	0	0	0	0	
	TOTAL	$ 293,495	100%	$ 7,498	$ 286,574	$ 4,071	$ 2,850	$ 293,495	$ 273,882	$ 19,613	

* (To Schedule 1)

** (To Pediatric Subacute Schedule 1)

*** (To Pediatric Subacute Schedule 2)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
POMONA VISTA CARE CENTER	ZZT05282J	1639334006	206190626	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. 57% of Total	DPH License Fees 3% of Total	Liability Insurance 4% of Total	Quality Assur. Fees 36% of Total	Caregiver Training 0% of Total	
	GENERAL SERVICES														
045	Property Insurance	$ 2,553													
055	Interest-Other	41,581													
165	Administration (Salaries & Wages, Fringe Benefits,														
	Agency Staff and Other - Nonlabor)	270,461													
	Total Costs Allocable as Administration	314,595	57%												
167	DPH Licensing Fees	16,933	3%												
168	Liability Insurance	23,479	4%												
169	Quality Assurance Fees	196,046	36%												
174	Caregiver Training	0	0%												
	Total	551,053	100%						$ 551,053						
	ANCILLARY SERVICES														
075	Patient Supplies			$ 7,299	$ 2,678	$ 1,778	$ 5,055	$ 16,810	3,515	$ 2,007	$ 108	$ 150	$ 1,251	$ -	***
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0	***
080	Physical Therapy			36,670	2,265	1,504	4,275	44,713	9,350	5,338	287	398	3,326	0	***
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0	***
082	Occupational Therapy			22,494	2,265	1,504	4,275	30,537	6,385	3,645	196	272	2,272	0	***
083	Speech Pathology			11,753	0	0	0	11,753	2,458	1,403	76	105	874	0	***
085	Pharmacy			17,331	0	0	0	17,331	3,624	2,069	111	154	1,289	0	***
090	Laboratory			1,686	0	0	0	1,686	353	201	11	15	125	0	***
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0	
100	Other Ancillary Services			27,789	0	0	0	27,789	5,811	3,317	179	248	2,067	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			1,343,654	433,927	428,588	269,306	2,475,475	517,625	295,511	15,906	22,055	184,154	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			2,350	1,941	1,289	3,664	9,244	1,933	1,104	59	82	688	0	
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0	
	SUBTOTAL	$ 551,053		$ 1,471,026	$ 443,075	$ 434,663	$ 286,574	$ 2,635,339	$ 551,053						
	Total Administrative Costs							$ 551,053		$ 314,595	$ 16,933	$ 23,479	$ 196,046	$ -	
	Unit Cost Multiplier							0.20910140							
	Accumulated Administration Costs (Sch 2 thru 5)				$ 49,916	$ 2,435	$ 4,071	$ 56,422							
	TOTAL FACILITY COSTS							$ 3,242,813							

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

STATISTICS FOR COST ALLOCATION

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
POMONA VISTA CARE CENTER	ZZT05282J	1639334006	206190626	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)
		(Adj 16)	(Adj 16)	(Adj 16)	(Adj 1)	(Adj 2)	(Adj)	(Adj)	(Adj)		
	GENERAL SERVICES										
005	Plant Operations and Maintenance	100									
010	Housekeeping	93	93								
060	Laundry and Linen	394	394	394							
065	Dietary	1,034	1,034	1,034							
155	Social Services	75	75	75							
160	Activities	1,369	1,369	1,369							
165	Administration	120	120	120							
166	Medical Records	84	84	84							
170	Inservice Education - Nursing	221	221	221							
	ANCILLARY SERVICES										
075	Patient Supplies	149	149	149						16,810	16,810
077	Specialized Support Surfaces									0	0
080	Physical Therapy	126	126	126						44,713	44,713
081	Respiratory Therapy									0	0
082	Occupational Therapy	126	126	126						30,537	30,537
083	Speech Pathology									11,753	11,753
085	Pharmacy									17,331	17,331
090	Laboratory									1,686	1,686
095	Home Health Services									0	0
100	Other Ancillary Services									27,789	27,789
101	Subacute Ancillary Services									0	0
102	Subacute Pediatrics Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	4,845	4,845	4,845	195,870	58,761	1,401,108	1,401,108	1,401,108	2,475,475	2,475,475
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	108	108	108						9,244	9,244
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	8,844	8,744	8,651	195,870	58,761	1,401,108	1,401,108	1,401,108	2,635,339	2,635,339
	TOTAL DIRECT SALARIES COSTS - SCH. 2						$ 47,428	$ 97,993			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.033850353	0.069939648			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		$ 22,972	$ 132,759	$ 74,415	$ 190,548	$ 1,348	$ 24,605	$ 55,929	$ 2,157	$ 47,759
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		2.62717292	15.34612497	0.37992280	3.24276969	0.00096209	0.01756142	0.03991776	0.00081841	0.01812244
	TOTAL INDIRECT OTHER COSTS - SCH. 4		$ 82,442	$ 21,688	$ 12,570	$ 132,940	$ 895	$ 17,778	$ 3,704	$ 1,432	$ 1,003
	UNIT COST MULTIPLIER (INDIRECT OTHER)		9.42840805	2.50697514	0.06417288	2.26238808	0.00063889	0.01268820	0.00264342	0.00054348	0.00038043
	TOTAL CAPITAL COSTS - SCH. 5	$ 293,495	$ 3,319	$ 3,122	$ 13,367	$ 35,080	$ 2,544	$ 46,445	$ 7,498	$ 4,071	$ 2,850
	UNIT COST MULTIPLIER (CAPITAL COSTS)	33.18577567	0.37952625	0.36083379	0.06824372	0.59698821	0.00181603	0.03314868	0.00535125	0.00154483	0.00108138

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: POMONA VISTA CARE CENTER

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

Provider Number: ZZT05282J

NPI: 1639334006

OSHPD Facility Number: 206190626

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	$ 0	$ 0	$ 0	(Sch 3)
005	.20-.39	Fringe Benefits	6200	0	0	0	(Sch 3)
005	.79	Agency Staff	6200	25,566	(2,594)	22,972	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	82,442	0	82,442	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	$ 108,008	$ (2,594)	$ 105,414	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	$ 0	$ 0	$ 0	(Sch 3)
010	.20-.39	Fringe Benefits	6300	0	0	0	(Sch 3)
010	.79	Agency Staff	6300	147,482	(14,967)	132,515	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	21,411	(600)	20,811	(Sch 4)
010		Housekeeping - Total	6300	$ 168,893	$ (15,567)	$ 153,326	
015		Depreciation: Buildings and Improvements	7110 - 7120	$ 0	0	$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	2,645	0	2,645	(Sch 5)
025		Depreciation: Equipment	7140	6,349	0	6,349	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	1,531	0	1,531	(Sch 5)
035		Leases and Rentals	7200	263,357	0	263,357	(Sch 5)
040		Property Taxes	7300	19,613	0	19,613	(Sch 5)
045		Property Insurance	7400	2,553	0	2,553	(Sch 6)
050		Interest-Property, Plant, and Equipment	7500	0	0	0	(Sch 5)
055		Interest-Other	7600	41,581	0	41,581	(Sch 6)
057		Subtotal 005 - 055		$ 614,530	$ (18,161)	$ 596,369	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	$ 0	$ 0	$ 0	(Sch 3)
060	.20-.39	Fringe Benefits	6400	0	0	0	(Sch 3)
060	.79	Agency Staff	6400	74,939	(7,605)	67,334	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	8,045	(178)	7,867	(Sch 4)
060		Laundry and Linen - Total	6400	$ 82,984	$ (7,783)	$ 75,201	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	$ 0	$ 0	$ 0	(Sch 3)
065	.20-.39	Fringe Benefits	6500	0	0	0	(Sch 3)
065	.79	Agency Staff	6500	192,005	(20,041)	171,964	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	132,220	(11,621)	120,599	(Sch 4)
065		Dietary - Total	6500	$ 324,225	$ (31,662)	$ 292,563	
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	7,299	0	7,299	
075		Patient Supplies - Total	8100	$ 7,299	$ 0	$ 7,299	(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: POMONA VISTA CARE CENTER

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

Provider Number: ZZT05282J

NPI: 1639334006

OSHPD Facility Number: 206190626

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	36,670	0	36,670	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	0	0	0	
080		Physical Therapy - Total	8200	$ 36,670	$ 0	$ 36,670	(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	22,494	0	22,494	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	0	0	0	
082		Occupational Therapy - Total	8250	$ 22,494	$ 0	$ 22,494	(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	11,753	0	11,753	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	0	0	0	
083		Speech Pathology - Total	8280	$ 11,753	$ 0	$ 11,753	(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	17,331	0	17,331	
085		Pharmacy - Total	8300	$ 17,331	$ 0	$ 17,331	(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	1,686	0	1,686	
090		Laboratory - Total	8400	$ 1,686	$ 0	$ 1,686	(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	26,615	1,174	27,789	
100		Other Ancillary Services - Total	8900	$ 26,615	$ 1,174	$ 27,789	(Sch 2)

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: POMONA VISTA CARE CENTER

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

Provider Number: ZZT05282J

NPI: 1639334006

OSHPD Facility Number: 206190626

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		$ 123,848	$ 1,174	$ 125,022	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	$ 1,008,900	$ 0	$ 1,008,900	(Sch 2)
105	.20-.39	Fringe Benefits	6110	190,101	(768)	189,333	(Sch 2)
105	.49	Agency Staff	6110	21,624	(21,624)	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	217,704	(14,829)	202,875	(Sch 4)
105		Skilled Nursing Care - Total	6110	$ 1,438,329	$ (37,221)	$ 1,401,108	
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: POMONA VISTA CARE CENTER

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

Provider Number: ZZT05282J

NPI: 1639334006

OSHPD Facility Number: 206190626

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	2,350	0	2,350	
140	.40-.99	Other - Nonlabor	8900	0	0	0	
140		Beauty and Barber - Total	8900	$ 2,350	$ 0	$ 2,350	(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**		$ 1,440,679	$ (37,221)	$ 1,403,458	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	$ 39,722	$ 0	$ 39,722	(Sch 2)
155	.20-.39	Fringe Benefits	6600	7,701	5	7,706	(Sch 2)
155	.49	Agency Staff	6600	0	0	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600	0	0	0	(Sch 4)
155		Social Services - Total	6600	$ 47,423	$ 5	$ 47,428	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: POMONA VISTA CARE CENTER

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

Provider Number: ZZT05282J

NPI: 1639334006

OSHPD Facility Number: 206190626

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	$ 81,604	$ 0	$ 81,604	(Sch 2)
160	.20-.39	Fringe Benefits	6700	15,539	10	15,549	(Sch 2)
160	.49	Agency Staff	6700	840	0	840	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	1,438	0	1,438	(Sch 4)
160		Activities - Total	6700	$ 99,421	$ 10	$ 99,431	
165		Administration					
165	.01-.19	Salaries and Wages	6900	$ 41,317	$ 0	$ 41,317	(Sch 6)
165	.20-.39	Fringe Benefits	6900	6,009	2	6,011	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	286,989	(63,856)	223,133	(Sch 6)
165		Administration - Total	6900	$ 334,315	$ (63,854)	$ 270,461	
166		Medical Records					
166	.01-.19	Medical Records - Salaries and Wages	6900	$ 40,377	$ 0	$ 40,377	(Sch 3)
166	.20-.39	Medical Records - Fringe Benefits	6900	5,872	0	5,872	(Sch 3)
166	.49	Medical Records - Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Medical Records - Other - Nonlabor	6900	0	0	0	(Sch 4)
166		Medical Records - Total	6900	$ 46,249	$ 0	$ 46,249	
167		DPH Licensing Fees	6900	$ 16,933	$ 0	$ 16,933	(Sch 6)
168		Liability Insurance	6900	$ 23,659	$ (180)	$ 23,479	(Sch 6)
169		Quality Assurance Fees	6900	$ 196,046	$ 0	$ 196,046	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	$ 41,435	$ 0	$ 41,435	(Sch 3)
170	.20-.39	Fringe Benefits	6800	10,516	6	10,522	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	1,066	0	1,066	(Sch 4)
170		Inservice Education - Nursing - Total	6800	$ 53,017	$ 6	$ 53,023	
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		$ 817,063	$ (64,013)	$ 753,050	
200		**Total**		**$ 3,403,329**	**$ (157,666)**	**$ 3,245,663**	

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

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: POMONA VISTA CARE CENTER

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

Provider Number: ZZT05282J

NPI: 1639334006

OSHPD Facility Number: 206190626

Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
005		Plant Operations and Maintenance				
005	1	Salaries and Wages		$	$	$ 0
005	2	Fringe Benefits				0
005	3	Agency Staff		25,566		25,566
005	4	Other - Nonlabor		82,442		82,442
005	5	Plant Operations and Maintenance - Total		$ 108,008	$ 0	$ 108,008
010		Housekeeping				
010	1	Salaries and Wages		$	$	$ 0
010	2	Fringe Benefits				0
010	3	Agency Staff		147,482		147,482
010	4	Other - Nonlabor		21,411		21,411
010	5	Housekeeping - Total		$ 168,893	$ 0	$ 168,893
015	4	Depreciation: Buildings and Improvements		$	$	$ 0
020	4	Depreciation: Leasehold Improvements		2,645		2,645
025	4	Depreciation: Equipment		6,349		6,349
030	4	Depreciation and Amortization - Other		1,531		1,531
035	4	Leases and Rentals		263,357		263,357
040	4	Property Taxes		19,613		19,613
045	4	Property Insurance		2,553		2,553
050	4	Interest-Property, Plant, and Equipment				0
055	4	Interest-Other		41,581		41,581
		Subtotal 005 - 055		614,530	0	614,530
060		Laundry and Linen				
060	1	Salaries and Wages		$	$	$ 0
060	2	Fringe Benefits				0
060	3	Agency Staff		74,939		74,939
060	4	Other - Nonlabor		8,045		8,045
060	5	Laundry and Linen - Total		$ 82,984	$ 0	$ 82,984
065		Dietary				
065	1	Salaries and Wages		$	$	$ 0
065	2	Fringe Benefits				0
065	3	Agency Staff		192,005		192,005
065	4	Other - Nonlabor		132,220		132,220
065	5	Dietary - Total		$ 324,225	$ 0	$ 324,225
070	4	Provision for Bad Debts		$	$	$ 0
		Ancillary Services (Note 1)				
075		Patient Supplies				
075	1	Salaries and Wages		$	$	$ 0
075	2	Fringe Benefits				0
075	3	Agency Staff				0
075	4	Other - Nonlabor		7,299		7,299
075	5	Patient Supplies - Total		$ 7,299	$ 0	$ 7,299
077		Specialized Support Surfaces				
077	1	Salaries and Wages		$	$	$ 0
077	2	Fringe Benefits				0
077	3	Agency Staff				0
077	4	Other - Nonlabor				0
077	5	Specialized Support Surfaces - Total		$ 0	$ 0	$ 0

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: POMONA VISTA CARE CENTER

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

Provider Number: ZZT05282J

NPI: 1639334006

OSHPD Facility Number: 206190626

Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
080		Physical Therapy				
080	1	Salaries and Wages		$	$	$ 0
080	2	Fringe Benefits				0
080	3	Agency Staff		36,670		36,670
080	4	Other - Nonlabor				0
080	5	Physical Therapy - Total		$ 36,670	$ 0	$ 36,670
081		Respiratory Therapy				
081	1	Salaries and Wages		$	$	$ 0
081	2	Fringe Benefits				0
081	3	Agency Staff				0
081	4	Other - Nonlabor				0
081	5	Respiratory Therapy - Total		$ 0	$ 0	$ 0
082		Occupational Therapy				
082	1	Salaries and Wages		$	$	$ 0
082	2	Fringe Benefits				0
082	3	Agency Staff		22,494		22,494
082	4	Other - Nonlabor				0
082	5	Occupational Therapy - Total		$ 22,494	$ 0	$ 22,494
083		Speech Pathology				
083	1	Salaries and Wages		$	$	$ 0
083	2	Fringe Benefits				0
083	3	Agency Staff		11,753		11,753
083	4	Other - Nonlabor				0
083	5	Speech Pathology - Total		$ 11,753	$ 0	$ 11,753
085		Pharmacy				
085	1	Salaries and Wages		$	$	$ 0
085	2	Fringe Benefits				0
085	3	Agency Staff				0
085	4	Other - Nonlabor		17,331		17,331
085	5	Pharmacy - Total		$ 17,331	$ 0	$ 17,331
090		Laboratory				
090	1	Salaries and Wages		$	$	$ 0
090	2	Fringe Benefits				0
090	3	Agency Staff				0
090	4	Other - Nonlabor		1,686		1,686
090	5	Laboratory - Total		$ 1,686	$ 0	$ 1,686
095		Home Health Services				
095	1	Salaries and Wages		$	$	$ 0
095	2	Fringe Benefits				0
095	3	Agency Staff				0
095	4	Other - Nonlabor				0
095	5	Home Health Services - Total		$ 0	$ 0	$ 0
100		Other Ancillary Services				
100	1	Salaries and Wages		$	$	$ 0
100	2	Fringe Benefits				0
100	3	Agency Staff				0
100	4	Other - Nonlabor		26,615		26,615
100	5	Other Ancillary Services - Total		$ 26,615	$ 0	$ 26,615

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: POMONA VISTA CARE CENTER

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

Provider Number: ZZT05282J

NPI: 1639334006

OSHPD Facility Number: 206190626

Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
101		Subacute Ancillary Services				
101	1	Salaries and Wages		$	$	$ 0
101	2	Fringe Benefits				0
101	3	Agency Staff				0
101	4	Other - Nonlabor				0
101	5	Subacute Ancillary Services - Total		$ 0	$ 0	$ 0
102		Subacute Pediatrics Ancillary Services				
102	1	Salaries and Wages		$	$	$ 0
102	2	Fringe Benefits				0
102	3	Agency Staff				0
102	4	Other - Nonlabor				0
102	5	Subacute Pediatrics Ancillary Services - Total		$ 0	$ 0	$ 0
104		**Subtotal 075 - 102**		$ 123,848	$ 0	$ 123,848
		Routine Services				
105		Skilled Nursing Care				
105	1	Salaries and Wages		$ 1,008,900	$	$ 1,008,900
105	2	Fringe Benefits		190,101		190,101
105	3	Agency Staff		21,624		21,624
105	4	Other - Nonlabor		217,704		217,704
105	5	Skilled Nursing Care - Total		$ 1,438,329	$ 0	$ 1,438,329
110		Intermediate Care				
110	1	Salaries and Wages		$	$	$ 0
110	2	Fringe Benefits				0
110	3	Agency Staff				0
110	4	Other - Nonlabor				0
110	5	Intermediate Care - Total		$ 0	$ 0	$ 0
115		Mentally Disordered				
115	1	Salaries and Wages		$	$	$ 0
115	2	Fringe Benefits				0
115	3	Agency Staff				0
115	4	Other - Nonlabor				0
115	5	Mentally Disordered - Total		$ 0	$ 0	$ 0
120		Developmentally Disabled				
120	1	Salaries and Wages		$	$	$ 0
120	2	Fringe Benefits				0
120	3	Agency Staff				0
120	4	Other - Nonlabor				0
120	5	Developmentally Disabled - Total		$ 0	$ 0	$ 0
125		Subacute Care				
125	1	Salaries and Wages		$	$	$ 0
125	2	Fringe Benefits				0
125	3	Agency Staff				0
125	4	Other - Nonlabor				0
125	5	Subacute Care - Total		$ 0	$ 0	$ 0
126		Subacute Care - Pediatrics				
126	1	Salaries and Wages		$	$	$ 0
126	2	Fringe Benefits				0
126	3	Agency Staff				0
126	4	Other - Nonlabor				0
126	5	Subacute Care - Pediatrics - Total		$ 0	$ 0	$ 0

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: POMONA VISTA CARE CENTER

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

Provider Number: ZZT05282J

NPI: 1639334006

OSHPD Facility Number: 206190626

Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
128		Transitional Inpatient Care				
128	1	Salaries and Wages		$	$	$ 0
128	2	Fringe Benefits				0
128	3	Agency Staff				0
128	4	Other - Nonlabor				0
128	5	Transitional Inpatient Care - Total		$ 0	$ 0	$ 0
130		Hospice Inpatient Care				
130	1	Salaries and Wages		$	$	$ 0
130	2	Fringe Benefits				0
130	3	Agency Staff				0
130	4	Other - Nonlabor				0
130	5	Hospice Inpatient Care - Total		$ 0	$ 0	$ 0
135		Other Routine Services				
135	1	Salaries and Wages		$	$	$ 0
135	2	Fringe Benefits				0
135	3	Agency Staff				0
135	4	Other - Nonlabor				0
135	5	Other Routine Services - Total		$ 0	$ 0	$ 0
		Other Nonreimbursable				
139		Residential Care **				
139	1	Salaries and Wages		$	$	$ 0
139	2	Fringe Benefits				0
139	3	Agency Staff				0
139	4	Other - Nonlabor				0
139	5	Residential Care - Total		$ 0	$ 0	$ 0
140		Beauty and Barber				
140	1	Salaries and Wages		$	$	$ 0
140	2	Fringe Benefits				0
140	3	Agency Staff		2,350		2,350
140	4	Other - Nonlabor				0
140	5	Beauty and Barber - Total		$ 2,350	$ 0	$ 2,350
145		Other Nonreimbursable				
145	1	Salaries and Wages		$	$	$ 0
145	2	Fringe Benefits				0
145	3	Agency Staff				0
145	4	Other - Nonlabor				0
145	5	Other Nonreimbursable - Total		$ 0	$ 0	$ 0
146		**Subtotal 105 - 145**		$ 1,440,679	$ 0	$ 1,440,679
155		Social Services				
155	1	Salaries and Wages		$ 39,722	$	$ 39,722
155	2	Fringe Benefits		7,701		7,701
155	3	Agency Staff				0
155	4	Other - Nonlabor				0
155	5	Social Services - Total		$ 47,423	$ 0	$ 47,423
160		Activities				
160	1	Salaries and Wages		$ 81,604	$	$ 81,604
160	2	Fringe Benefits		15,539		15,539
160	3	Agency Staff		840		840
160	4	Other - Nonlabor		1,438		1,438
160	5	Activities - Total		$ 99,421	$ 0	$ 99,421

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: POMONA VISTA CARE CENTER

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

Provider Number: ZZT05282J

NPI: 1639334006

OSHPD Facility Number: 206190626

Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
165		Administration				
165	1	Salaries and Wages		$ 41,317	$	$ 41,317
165	2	Fringe Benefits		6,009		6,009
165	3	Agency Staff				0
165	4	Other - Nonlabor		286,989		286,989
165	5	Administration - Total		$ 334,315	$ 0	$ 334,315
166		Medical Records				
166	1	Medical Records - Salaries and Wages		$ 40,377	$	$ 40,377
166	2	Medical Records - Fringe Benefits		5,872		5,872
166	3	Medical Records - Agency Staff				0
166	4	Medical Records - Other - Nonlabor				0
166	5	Medical Records - Total		$ 46,249	$ 0	$ 46,249
167	4	DPH Licensing Fees ***		$ 16,933	$	$ 16,933
168	4	Liability Insurance ***		$ 23,659	$	$ 23,659
169	4	Quality Assurance Fees ***		$ 196,046	$	$ 196,046
170		Inservice Education - Nursing				
170	1	Salaries and Wages		$ 41,435	$	$ 41,435
170	2	Fringe Benefits		10,516		10,516
170	3	Agency Staff				0
170	4	Other - Nonlabor		1,066		1,066
170	5	Inservice Education - Nursing - Total		$ 53,017	$ 0	$ 53,017
174		Caregiver Training ***				
174	1	Salaries and Wages		$	$	$ 0
174	2	Fringe Benefits				0
174	3	Agency Staff				0
174	4	Other - Nonlabor				0
174	5	Caregiver Training - Total		$ 0	$ 0	$ 0
		Subtotal 155 - 174		$ 817,063	$ 0	$ 817,063
200		**Total**		**$ 3,403,329**	**$ $ -**	**$ 3,403,329**

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:
POMONA VISTA CARE CENTER	ZZT05282J	1639334006	206190626	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	Sub No.		TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8	AUDIT ADJ 9
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	(2,594)							
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	(14,967)							
010	4	Housekeeping - Other - Nonlabor	(600)							
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	(7,605)							
060	4	Laundry and Linen - Other - Nonlabor	(178)							
065	1	Dietary - Salaries and Wages	0							
065	2	Dietary - Fringe Benefits	0							
065	3	Dietary - Agency Staff	(20,041)							
065	4	Dietary - Other - Nonlabor	(11,621)							
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							
083	1	Speech Pathology - Salaries and Wages	0							
083	2	Speech Pathology - Fringe Benefits	0							
083	3	Speech Pathology - Agency Staff	0							

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
POMONA VISTA CARE CENTER	ZZT05282J	1639334006	206190626	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	Sub No.		TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8	AUDIT ADJ 9
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	1,174						1,174	
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	(768)		(1,000)					
105	3	Skilled Nursing Care - Agency Staff	(21,624)	(21,624)						
105	4	Skilled Nursing Care - Other - Nonlabor	(14,829)	21,624			(2,593)	(1,303)	(1,174)	(18,000)
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							
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							

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
POMONA VISTA CARE CENTER	ZZT05282J	1639334006	206190626	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	Sub No.		TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8	AUDIT ADJ 9
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	0							
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	5							
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	10							
160	3	Activities - Agency Staff	0							
160	4	Activities - Other - Nonlabor	0							
165	1	Administration - Salaries and Wages	0							
165	2	Administration - Fringe Benefits	2							
165	3	Administration - Agency Staff	0							
165	4	Administration - Other - Nonlabor	(63,856)		1,000	180	2,593	1,303		18,000
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	0							
167	4	DPH Licensing Fees	0							
168	4	Liability Insurance	(180)			(180)				
169	4	Quality Assurance Fees	0							
170	1	Inservice Education - Nursing - Salaries and Wages	0							
170	2	Inservice Education - Nursing - Fringe Benefits	6							
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							

RECLASSIFICATIONS AND/OR ADJUSTMENTS TO REPORTED COSTS

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
POMONA VISTA CARE CENTER	ZZT05282J	1639334006	206190626	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	Sub No.		TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8	AUDIT ADJ 9
174	3	Caregiver Training - Agency Staff	0							
174	4	Caregiver Training - Other - Nonlabor	0							
			0							
			0							
			0							
			0							
			0							
			0							
			0							
			0							
200		Total	($157,666)	0	0	0	0	0	0	0
			(To Sch 8)							

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
POMONA VISTA CARE CENTER	ZZT05282J	1639334006	206190626	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	Sub No.		AUDIT ADJ 10	AUDIT ADJ 11	AUDIT ADJ 12	AUDIT ADJ 13	AUDIT ADJ 14	AUDIT ADJ 15	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	(2,594)								
005	4	Plant Operations and Maintenance - Other - Nonlabor									
010	1	Housekeeping - Salaries and Wages									
010	2	Housekeeping - Fringe Benefits									
010	3	Housekeeping - Agency Staff	(14,967)								
010	4	Housekeeping - Other - Nonlabor	(600)								
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									
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	(7,605)								
060	4	Laundry and Linen - Other - Nonlabor	(178)								
065	1	Dietary - Salaries and Wages									
065	2	Dietary - Fringe Benefits									
065	3	Dietary - Agency Staff	(20,041)								
065	4	Dietary - Other - Nonlabor	(11,621)								
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									
083	1	Speech Pathology - Salaries and Wages									
083	2	Speech Pathology - Fringe Benefits									
083	3	Speech Pathology - Agency Staff									

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
POMONA VISTA CARE CENTER	ZZT05282J	1639334006	206190626	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	Sub No.		AUDIT ADJ 10	AUDIT ADJ 11	AUDIT ADJ 12	AUDIT ADJ 13	AUDIT ADJ 14	AUDIT ADJ 15	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
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		232							
105	3	Skilled Nursing Care - Agency Staff									
105	4	Skilled Nursing Care - Other - Nonlabor	(7,626)		(620)	(1,500)	(3,637)				
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									
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									

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
POMONA VISTA CARE CENTER	ZZT05282J	1639334006	206190626	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	Sub No.		AUDIT ADJ 10	AUDIT ADJ 11	AUDIT ADJ 12	AUDIT ADJ 13	AUDIT ADJ 14	AUDIT ADJ 15	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
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		5							
155	3	Social Services - Agency Staff									
155	4	Social Services - Other - Nonlabor									
160	1	Activities - Salaries and Wages									
160	2	Activities - Fringe Benefits		10							
160	3	Activities - Agency Staff									
160	4	Activities - Other - Nonlabor									
165	1	Administration - Salaries and Wages									
165	2	Administration - Fringe Benefits		2							
165	3	Administration - Agency Staff									
165	4	Administration - Other - Nonlabor						(86,932)			
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									
167	4	DPH Licensing Fees									
168	4	Liability Insurance									
169	4	Quality Assurance Fees									
170	1	Inservice Education - Nursing - Salaries and Wages									
170	2	Inservice Education - Nursing - Fringe Benefits		6							
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									

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
POMONA VISTA CARE CENTER	ZZT05282J	1639334006	206190626	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	Sub No.		AUDIT ADJ 10	AUDIT ADJ 11	AUDIT ADJ 12	AUDIT ADJ 13	AUDIT ADJ 14	AUDIT ADJ 15	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
174	3	Caregiver Training - Agency Staff									
174	4	Caregiver Training - Other - Nonlabor									
200		Total	(65,232)	255	(620)	(1,500)	(3,637)	(86,932)	0	0	0

Provider Name	Fiscal Period	Provider Number	Adjustments
POMONA VISTA CARE CENTER	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009	ZZT05282J	17

Report References										
	Cost Report			Audit Report						
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
							MEMORANDUM ADJUSTMENTS			
1	10.7	105	4	N/A	N/A	N/A	Skilled Nursing Care (Pounds of Laundry)	0	195,870	195,870
2	10.7	105	5	N/A	N/A	N/A	Skilled Nursing Care (Meals Served)	0	58,761	58,761

To reconcile the provider's reported statistics on page 10.7 to the provider's reported statistics on page 11(1).
42 CFR 413.20 and 24 / CMS Pub. 15-1, Sections 2300 and 2304

Provider Name	Fiscal Period	Provider Number	Adjustments
POMONA VISTA CARE CENTER	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009	ZZT05282J	17

Report References										
	Cost Report			Audit Report						
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
							RECLASSIFICATIONS OF REPORTED COSTS			
3	10.5	105	3	8A-2	105	3	Skilled Nursing Care - Agency Staff	$21,624	($21,624)	$0
	10.5	105	4	8A-2	105	4	Skilled Nursing Care - Other - Nonlabo	217,704	21,624	239,328 *
							To reclassify consultant service fees because they do not qualify a agency costs in accordance with the Medi-Cal Long Term Car Reimbursement Act, AB 1629.			
							42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304			
							W & I Code, Article 3.8, Section 14126			
							CCR, Title 22, Section 52000 (i)			
4	10.5	105	2	8A-2	105	2	Skilled Nursing Care - Fringe Benefits	$190,101	($1,000)	$189,101 *
	10.5	165	4	8A-2	165	4	Administration - Other - Nonlabor	286,989	1,000	287,989 *
							To reclassify workers' compensation bonus expense to the proper cost center.			
							42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2304 and 2306			
5	10.5	165	4	8A-2	165	4	Administration - Other - Nonlabor *	$287,989	$180	$288,169 *
	10.5	168	4	8A-2	168	4	Liability Insurance	23,659	(180)	23,479
							To reclassify surety bond insurance expense in order to calculate reimbursement in accordance with the Medi-Cal Long Term Care Reimbursement Act, AB 1629.			
							42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304			
							W & I Code, Article 3.8, Section 14126			
							CCR, Title 22, Section 52507			
6	10.5	105	4	8A-2	105	4	Skilled Nursing Care - Other - Nonlabor *	$239,328	($2,593)	$236,735 *
	10.5	165	4	8A-2	165	4	Administration - Other - Nonlabor *	288,169	2,593	290,762 *
							To reclassify printing expenses for proper determination of cost.			
							42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304			
							CCR, Title 22, Section 52000(b)			

*Balance carried forward from prior/to subsequent adjustments

Provider Name	Fiscal Period	Provider Number	Adjustments
POMONA VISTA CARE CENTER	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009	ZZT05282J	17

Report References										
	Cost Report			Audit Report						
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
							RECLASSIFICATIONS OF REPORTED COSTS			
7	10.5	105	4	8A-2	105	4	Skilled Nursing Care - Other - Nonlabor *	$236,735	($1,303)	$235,432 *
	10.5	165	4	8A-2	165	4	Administration - Other - Nonlabor *	290,762	1,303	292,065 *
							To reclassify restaurant food expenses for proper determination of cost. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Section 52000(b)			
8	10.5	100	4	8A-2	100	4	Other Ancillary Services - Other - Nonlabor	$26,615	$1,174	$27,789
	10.5	105	4	8A-2	105	4	Skilled Nursing Care - Other - Nonlabor *	235,432	(1,174)	234,258 *
							To reclassify medical supplies expense not included in the Medi-Cal daily rate but to be billed separately, subject to the utilization controls and limitations of Medi-Cal regulations covering such services and supplies. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 51511(c) and 51511.5(c)			
9	10.5	105	4	8A-2	105	4	Skilled Nursing Care - Other - Nonlabor *	$234,258	($18,000)	$216,258 *
	10.5	165	4	8A-2	165	4	Administration - Other - Nonlabor *	292,065	18,000	310,065 *
							To reclassify medical director fees for proper determination of cost. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 CCR Title 22, Section 52000(b)			

*Balance carried forward from prior/to subsequent adjustments

Provider Name	Fiscal Period	Provider Number	Adjustments
POMONA VISTA CARE CENTER	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009	ZZT05282J	17

Report References										
	Cost Report			Audit Report						
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments		As Reported	Increase (Decrease)	As Adjusted	
							ADJUSTMENTS TO REPORTED COSTS					
10	10.5	5	3	8A-2	5	3	Plant Operations and Maintenance - Agency Staff		$25,566	($2,594)	$22,972	
	10.5	10	3	8A-2	10	3	Housekeeping - Agency Staff		147,482	(14,967)	132,515	
	10.5	10	4	8A-2	10	4	Housekeeping - Other - Nonlabor		21,411	(600)	20,811	
	10.5	60	3	8A-2	60	3	Laundry and Linen - Agency Staff		74,939	(7,605)	67,334	
	10.5	60	4	8A-2	60	4	Laundry and Linen - Other - Nonlabor		8,045	(178)	7,867	
	10.5	65	3	8A-2	65	3	Dietary - Agency Staff		192,005	(20,041)	171,964	
	10.5	65	4	8A-2	65	4	Dietary - Other - Nonlabor		132,220	(11,621)	120,599	
	10.5	105	4	8A-2	105	4	Skilled Nursing Care - Other - Nonlabor	*	216,258	(7,626)	208,632	*
							To eliminate the profits from related party transactions.					
							42 CFR 413.17 / CMS Pub. 15-1, Section 1005					
11	10.5	105	2	8A-2	105	2	Skilled Nursing Care - Fringe Benefits	*	$189,101	$232	$189,333	
	10.5	155	2	8A-2	155	2	Social Services - Fringe Benefits		7,701	5	7,706	
	10.5	160	2	8A-2	160	2	Activities - Fringe Benefits		15,539	10	15,549	
	10.5	165	2	8A-2	165	2	Administration - Fringe Benefits		6,009	2	6,011	
	10.5	170	2	8A-2	170	2	Inservice Education - Nursing - Fringe Benefits		10,516	6	10,522	
							To reconcile the reported workers' compensation insurance expense to agree with the amount paid.					
							42 CFR 413.20 and 413.24					
							CMS Pub. 15-1, Sections 2162.5, 2162.9, 2300 and 2304					
12	10.5	105	4	8A-2	105	4	Skilled Nursing Care - Other - Nonlabor	*	$208,632	($620)	$208,012	*
							To eliminate personal care items expense not included in the Medi-Cal rate.					
							42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304					
							CCR Title 22, Section 51123(b)					
13	10.5	105	4	8A-2	105	4	Skilled Nursing Care - Other - Nonlabor	*	$208,012	($1,500)	$206,512	*
							To eliminate medical director fees not related to the current fiscal period.					
							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
POMONA VISTA CARE CENTER	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009	ZZT05282J	17

Report References										
	Cost Report			Audit Report						
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments		As Reported	Increase (Decrease)	As Adjusted
							ADJUSTMENTS TO REPORTED COSTS				
14	10.5	105	4	8A-2	105	4	Skilled Nursing Care - Other - Nonlabor To eliminate noncovered drug charges not included in the Medi-Cal rate. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 CCR Title 22, Section 51123(b)	*	$206,512	($3,637)	$202,875
15	10.5	165	4	8A-2	165	4	Administration - Other - Nonlabor To adjust home office costs to agree with the audited Home Office Cost Report of Sun Mar Management Services for fiscal period ended September 30, 2009. 42 CFR 413.17 / CMS Pub. 15-1, Sections 2150.2 and 2304	*	$310,065	($86,932)	$223,133

*Balance carried forward from prior/to subsequent adjustments

Provider Name	Fiscal Period	Provider Number	Adjustments
POMONA VISTA CARE CENTER	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009	ZZT05282J	17

Report References										
	Cost Report			Audit Report						
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
							ADJUSTMENT TO REPORTED STATISTICS			
16	10.7	5	1	7	5		Plant Operations and Maintenance (Square Feet)	144	(44)	100
	10.7	10	1,2	7	10		Housekeeping	84	9	93
	10.7	60	1,2,3	7	60		Laundry and Linen	0	394	394
	10.7	65	1,2,3	7	65		Dietary	684	350	1,034
	10.7	75	1,2,3	7	75		Patient Supplies	35	114	149
	10.7	80	1,2,3	7	80		Physical Therapy	449	(323)	126
	10.7	82	1,2,3	7	82		Occupational Therapy	0	126	126
	10.7	105	1,2,3	7	105		Skilled Nursing Care	7,399	(2,554)	4,845
	10.7	140	1,2,3	7	140		Beauty and Barber	63	45	108
	10.7	155	1,2,3	7	155		Social Services	89	(14)	75
	10.7	160	1,2,3	7	160		Activities	827	542	1,369
	10.7	165	1,2,3	7	165		Administration	84	36	120
	10.7	166	1,2,3	7	166		Medical Records	0	84	84
	10.7	170	1,2,3	7	170		Inservice Education - Nursing	182	39	221
	10.7	175	1	7	175		Total - Square Feet	10,040	(1,196)	8,844
	10.7	175	2	7	175		Total - Square Feet	10,040	(1,296)	8,744
	10.7	175	3	7	175		Total - Square Feet	10,040	(1,389)	8,651

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

Provider Name	Fiscal Period	Provider Number	Adjustments
POMONA VISTA CARE CENTER	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009	ZZT05282J	17

Report References										
	Cost Report			Audit Report						
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
							ADJUSTMENT TO OTHER MATTERS			
17	Not Reported			1	14		Medi-Cal Overpayments To recover outstanding Medi-Cal credit balances. CCR, Title 22, Sections 50761 and 51458.1	$0	$3,978	$3,978