

**REPORT
ON THE
RATE SETTING AUDIT
COUNTRY VILLA UNIVERSITY PARK
HEALTHCARE CENTER
LOS ANGELES, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1215922570
FISCAL PERIOD ENDED
DECEMBER 31, 2011**

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

**Section Chief: Daniel J. Giardinelli
Audit Supervisor: Gertrude Lake
Auditor: Jeff Mai**



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



EDMUND G. BROWN JR.
GOVERNOR

June 14, 2013

Ruth Santo Domingo Mendoza
Director of Reimbursement
Country Villa Health Services
5120 West Goldleaf Circle, Suite 400
Los Angeles, CA 90056

COUNTRY VILLA UNIVERSITY PARK HEALTHCARE CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1215922570
FISCAL PERIOD ENDED DECEMBER 31, 2011

We have examined the facility's Integrated Disclosure and Medi-Cal Cost Report for the above-referenced fiscal period. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code and, 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 \$4,489, which resulted from Medi-Cal overpayments

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

Future Medi-Cal long-term care prospective rates may be affected by this examination. The extent to which the rates change will be determined by the Department's Fee-For-Service Rates Development Division.

Notwithstanding this audit report, overpayments to the provider are subject to recovery pursuant to Section 51458.1, Article 6 of Division 3, Title 22, California Code of Regulations.

If you disagree with the decision of the Department, you may appeal by writing to:

Chief
Department of Health Care Services
Office of Administrative Hearings and Appeals
1029 J Street, Suite 200
Sacramento, CA 95814
(916) 322-5603

The written notice of disagreement must be received by the Department within 60 calendar days from the day you receive this letter. A copy of this notice should be sent to:

United States Postal Service (USPS)

Assistant Chief Counsel
Department of Health Care Services
Office of Legal Services
MS 0010
PO Box 997413
Sacramento, CA 95899

Courier (UPS, FedEx, etc.)

Assistant Chief Counsel
Department of Health Care Services
Office of Legal Services
MS 0010
1501 Capitol Avenue, Suite 71.5001
Sacramento, CA 95814
(916) 440-7700

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

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

Original Signed By

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

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
COUNTRY VILLA UNIVERSITY PARK HEALTHCARE CENTER

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

Provider NPI:
1215922570

OSHPD Facility No.:
206190208

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	\$ 2,667,343	\$ 85.90
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 723,575	\$ 23.30
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 626,432	\$ 20.17
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 325,882	\$ 10.49
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 30,306	\$ 0.98
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 17,046	\$ 0.55
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 83,247	\$ 2.68
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 351,771	\$ 11.33
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 712,598	\$ 22.95
11	Cost of Routine Service/Audited Total Costs	\$ 5,537,924	\$ 5,538,200	\$ 178.35
12	Total Patient Days (Adj)	31,053	31,053	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 178.34	\$ 178.35	
14	Overpayments (Adj 5)	\$ 0	\$ 4,489	
15	Medi-Cal Days (Adj 4)	27,256	27,243	
16	Medi-Cal Managed Care Days (Adj)		0	
INTERMEDIATE CARE				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
18	Total Patient Days (Adj)	0	0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj)	\$ 0	\$ 0	
MENTALLY DISORDERED CARE				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
22	Total Patient Days (Adj)	0	0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj)	\$ 0	\$ 0	
DEVELOPMENTALLY DISABLED CARE				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
26	Total Patient Days (Adj)	0	0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj)	\$ 0	\$ 0	
SUBACUTE CARE				
29	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
37	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
38	Cost of Administration (Subacute Care Sch.1, Ln. 34)	\$ N/A	\$ 0	\$ 0.00
39	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
40	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
41	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
42	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
COUNTRY VILLA UNIVERSITY PARK HEALTHCARE CENTER

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

Provider NPI:
1215922570

OSHPD Facility No.:
206190208

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

ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR

Provider Name:
COUNTRY VILLA UNIVERSITY PARK HEALTHCARE CENTER

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

Provider NPI:
1215922570

OSHPD Facility No.:
206190208

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs	Activities	Total
			155	160	
GENERAL SERVICES					
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 49,511	\$ 49,511		
160	Activities	74,332		\$ 74,332	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
ANCILLARY SERVICES					
075	Patient Supplies	4,929	0	0	4,929
077	Specialized Support Surfaces	0	0	0	0
080	Physical Therapy	308,706	0	0	308,706
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	267,605	0	0	267,605
083	Speech Pathology	47,104	0	0	47,104
085	Pharmacy	0	0	0	0
090	Laboratory	16,317	0	0	16,317
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	0	0	0	0
101	Subacute Care Ancillary Services	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
ROUTINE SERVICES					
105	Skilled Nursing Care	2,543,500	49,511	74,332	2,667,343 *
110	Intermediate Care	0	0	0	0 *
115	Mentally Disordered Care	0	0	0	0 *
120	Developmentally Disabled Care	0	0	0	0 *
125	Subacute Care	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0 *
128	Transitional Inpatient Care	0	0	0	0 *
130	Hospice Inpatient Care	0	0	0	0 *
135	Other Routine Services	0	0	0	0 *
NONREIMBURSABLE					
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	TOTAL	\$ 3,312,004	\$ 49,511	\$ 74,332	\$ 3,312,004

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
COUNTRY VILLA UNIVERSITY PARK HEALTHCARE CENTER

Provider NPI:
1215922570

OSHPD Facility Number:
206190208

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 55,823	\$ 55,823										
010	Housekeeping	118,304	166	\$ 118,470									
060	Laundry and Linen	90,060	1,700	3,619	\$ 95,379								
065	Dietary	335,741	4,740	10,089	0	\$ 350,570							
155	Social Services	N/A	427	910	0	0	\$ 1,337						
160	Activities	N/A	3,277	6,975	0	0	0	\$ 10,252					
165	Administration	N/A	2,394	5,095	0	0	0	0	\$ 7,489	\$ 7,489			
166	Medical Records	67,096	874	1,860	0	0	0	0	69,830		\$ 69,830		
170	Inservice Education - Nursing	77,030	399	849	0	0	0	0	\$ 78,278				
ANCILLARY SERVICES													
075	Patient Supplies		109	233	0	0	0	0	0	342	41	385	\$ 768
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	68	637	706
080	Physical Therapy		527	1,122	0	0	0	0	0	1,649	461	4,301	6,412
081	Respiratory Therapy		0	0	0	0	0	0	0	0	4	35	39
082	Occupational Therapy		855	1,820	0	0	0	0	0	2,675	407	3,799	6,881
083	Speech Pathology		157	334	0	0	0	0	0	490	72	669	1,231
085	Pharmacy		290	617	0	0	0	0	0	906	143	1,335	2,385
090	Laboratory		0	0	0	0	0	0	0	0	33	308	341
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	13	124	137
101	Subacute Care Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES													
105	Skilled Nursing Care		39,438	83,947	95,379	350,570	1,337	10,252	78,278	659,202	6,235	58,138	723,575 *
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care		0	0	0	0	0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric		0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
NONREIMBURSABLE													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		470	1,001	0	0	0	0	0	1,471	10	98	1,579
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 744,054	\$ 55,823	\$ 118,470	\$ 95,379	\$ 350,570	\$ 1,337	\$ 10,252	\$ 78,278	\$ 666,735	\$ 7,489	\$ 69,830	\$ 744,054

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
COUNTRY VILLA UNIVERSITY PARK HEALTHCARE CENTER

Provider NPI:
1215922570

OSHPD Facility Number:
206190208

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 142,518	\$ 142,518										
010	Housekeeping	20,894	424	\$ 21,318									
060	Laundry and Linen	20,825	4,341	651	\$ 25,817								
065	Dietary	221,714	12,101	1,815	0	\$ 235,630							
155	Social Services	2,738	1,091	164	0	0	\$ 3,993						
160	Activities	13,348	8,366	1,255	0	0	0	\$ 22,969					
165	Administration	N/A	6,111	917	0	0	0	0		\$ 7,028	\$ 7,028		
166	Medical Records	20,442	2,231	335	0	0	0	0		23,008		\$ 23,008	
170	Inservice Education - Nursing	3,605	1,019	153	0	0	0	0	\$ 4,776				
ANCILLARY SERVICES													
075	Patient Supplies	21,949	279	42	0	0	0	0	0	22,270	39	127	\$ 22,435
077	Specialized Support Surfaces	46,756	0	0	0	0	0	0	0	46,756	64	210	47,030
080	Physical Therapy	135	1,346	202	0	0	0	0	0	1,683	433	1,417	3,533
081	Respiratory Therapy	2,601	0	0	0	0	0	0	0	2,601	4	12	2,616
082	Occupational Therapy	151	2,183	327	0	0	0	0	0	2,661	382	1,252	4,295
083	Speech Pathology	0	400	60	0	0	0	0	0	460	67	221	748
085	Pharmacy	94,272	740	111	0	0	0	0	0	95,123	134	440	95,697
090	Laboratory	6,253	0	0	0	0	0	0	0	6,253	31	101	6,385
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	9,084	0	0	0	0	0	0	0	9,084	12	41	9,137
101	Subacute Care Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES													
105	Skilled Nursing Care	192,447	100,687	15,106	25,817	235,630	3,993	22,969	4,776	601,426	5,851	19,155	626,432 *
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care	0	0	0	0	0	0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
NONREIMBURSABLE													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	1,134	1,200	180	0	0	0	0	0	2,514	10	32	2,556
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 820,866	\$ 142,518	\$ 21,318	\$ 25,817	\$ 235,630	\$ 3,993	\$ 22,969	\$ 4,776	\$ 790,830	\$ 7,028	\$ 23,008	\$ 820,866

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
COUNTRY VILLA UNIVERSITY PARK HEALTHCARE CENTER

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

Provider NPI:
1215922570

OSHPD Facility Number:
206190208

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital	Plant Ops	Hskpng	Laundry	Dietary	Soc Srvs	Activities
				Various	5	10	60	65	155	160
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 344,154	91%							
	Property Tax (line 40)	32,005	9%	\$ 376,159						
005	Plant Operations and Maintenance			18,963	\$ 18,963					
010	Housekeeping			1,064	56	\$ 1,120				
060	Laundry and Linen			10,879	578	34	\$ 11,491			
065	Dietary			30,329	1,610	95	0	\$ 32,034		
155	Social Services			2,735	145	9	0	0	\$ 2,889	
160	Activities			20,969	1,113	66	0	0	0	\$ 22,148
165	Administration			15,316	813	48	0	0	0	0
166	Medical Records			5,592	297	18	0	0	0	0
170	Inservice Education - Nursing			2,553	136	8	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			699	37	2	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			3,373	179	11	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			5,470	290	17	0	0	0	0
083	Speech Pathology			1,003	53	3	0	0	0	0
085	Pharmacy			1,854	98	6	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 Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
ROUTINE SERVICES										
105	Skilled Nursing Care			252,353	13,397	794	11,491	32,034	2,889	22,148
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
NONREIMBURSABLE										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			3,009	160	9	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 376,159	100%	\$ 376,159	\$ 18,963	\$ 1,120	\$ 11,491	\$ 32,034	\$ 2,889	\$ 22,148

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
COUNTRY VILLA UNIVERSITY PARK HEALTHCARE CENTER

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

Provider NPI:
1215922570

OSHPD Facility Number:
206190208

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	Capital Related 91% Of Total	Property Tax 9% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 344,154	91%							
	Property Tax (line 40)	32,005	9%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 16,178	\$ 16,178				
166	Medical Records				5,906		\$ 5,906			
170	Inservice Education - Nursing			\$ 2,696						
	ANCILLARY SERVICES									
075	Patient Supplies			0	738	89	33	\$ 860	\$ 787	\$ 73
077	Specialized Support Surfaces			0	0	148	54	202	184	17
080	Physical Therapy			0	3,563	996	364	4,923	4,504	419
081	Respiratory Therapy			0	0	8	3	11	10	1
082	Occupational Therapy			0	5,778	880	321	6,979	6,385	594
083	Speech Pathology			0	1,059	155	57	1,271	1,163	108
085	Pharmacy			0	1,958	309	113	2,380	2,178	203
090	Laboratory			0	0	71	26	97	89	8
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	29	10	39	36	3
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
	ROUTINE SERVICES									
105	Skilled Nursing Care			2,696	337,802	13,469	4,917	356,188	325,882	30,306
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
	NONREIMBURSABLE									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	3,178	23	8	3,209	2,936	273
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 376,159	100%	\$ 2,696	\$ 354,075	\$ 16,177	\$ 5,906	\$ 376,159	\$ 344,154	\$ 32,005

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
COUNTRY VILLA UNIVERSITY PARK HEALTHCARE CENTER

Provider NPI:
1215922570

OSHPD Facility Number:
206190208

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Accum Costs (From Sch 2)	Accum Costs (From Sch 3)	Accum Costs (From Sch 4)	Accum Costs (From Sch 5)	Total Accum Costs	Allocated Admin. Costs	Admin. 61% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 7% of Total	Quality Assur. Fees 30% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 26,194												
055	Interest - Other	358												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	829,354												
	Total Costs Allocable as Administration	855,906	61%											
167	CDPH Licensing Fees	20,474	1%											
168	Professional Liability Insurance	99,989	7%											
169	Quality Assurance Fees	422,514	30%											
174	Caregiver Training	0	0%											
	Total	1,398,883	100%						\$ 1,398,883					
ANCILLARY SERVICES														
075	Patient Supplies			\$ 4,929	\$ 342	\$ 22,270	\$ 738	\$ 28,279	7,721	\$ 4,724	\$ 113	\$ 552	\$ 2,332	\$ -
077	Specialized Support Surfaces			0	0	46,756	0	46,756	12,766	7,811	187	912	3,856	0
080	Physical Therapy			308,706	1,649	1,683	3,563	315,601	86,167	52,721	1,261	6,159	26,026	0
081	Respiratory Therapy			0	0	2,601	0	2,601	710	434	10	51	214	0
082	Occupational Therapy			267,605	2,675	2,661	5,778	278,718	76,097	46,560	1,114	5,439	22,984	0
083	Speech Pathology			47,104	490	460	1,059	49,114	13,409	8,204	196	958	4,050	0
085	Pharmacy			0	906	95,123	1,958	97,987	26,753	16,369	392	1,912	8,080	0
090	Laboratory			16,317	0	6,253	0	22,570	6,162	3,770	90	440	1,861	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	9,084	0	9,084	2,480	1,517	36	177	749	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES														
105	Skilled Nursing Care			2,667,343	659,202	601,426	337,802	4,265,772	1,164,662	712,598	17,046	83,247	351,771	0*
110	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0*
115	Mentally Disordered Care			0	0	0	0	0	0	0	0	0	0	0*
120	Developmentally Disabled Care			0	0	0	0	0	0	0	0	0	0	0*
125	Subacute Care			0	0	0	0	0	0	0	0	0	0	0*
126	Subacute Care - Pediatric			0	0	0	0	0	0	0	0	0	0	0*
128	Transitional Inpatient Care			0	0	0	0	0	0	0	0	0	0	0*
130	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0*
135	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0*
NONREIMBURSABLE														
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	1,471	2,514	3,178	7,163	1,956	1,197	29	140	591	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 1,398,883		\$ 3,312,004	\$ 666,735	\$ 790,830	\$ 354,075	\$ 5,123,645	\$ 1,398,883					
	Total Administrative Costs							\$ 1,398,883		\$ 855,906	\$ 20,474	\$ 99,989	\$ 422,514	\$ -
	Unit Cost Multiplier							0.27302496						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 77,319	\$ 30,036	\$ 22,084	\$ 129,438							
	TOTAL FACILITY COSTS							\$ 6,651,966						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
COUNTRY VILLA UNIVERSITY PARK HEALTHCARE CENTER

Provider NPI:
1215922570

OSHPD Facility Number:
206190208

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 3)	Plant Ops (SQ FT) 5 (Adj 3)	Hskpng (SQ FT) 10 (Adj 3)	Laundry (LBS) 60 (Adj)	Dietary (MEALS) 65 (Adj)	Soc Srvs (DIRECT EXP) 155 (Adj)	Activities (DIRECT EXP) 160 (Adj)	Inserv. Ed (DIRECT EXP) 170 (Adj)	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
GENERAL SERVICES											
005	Plant Operations and Maintenance	624									
010	Housekeeping	35	35								
060	Laundry and Linen	358	358	358							
065	Dietary	998	998	998	0						
155	Social Services	90	90	90	0	0					
160	Activities	690	690	690	0	0					
165	Administration	504	504	504	0	0					
166	Medical Records	184	184	184	0	0					
170	Inservice Education - Nursing	84	84	84	0	0					
ANCILLARY SERVICES											
075	Patient Supplies	23	23	23	0	0	0	0	0	28,279	28,279
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	46,756	46,756
080	Physical Therapy	111	111	111	0	0	0	0	0	315,601	315,601
081	Respiratory Therapy	0	0	0	0	0	0	0	0	2,601	2,601
082	Occupational Therapy	180	180	180	0	0	0	0	0	278,718	278,718
083	Speech Pathology	33	33	33	0	0	0	0	0	49,114	49,114
085	Pharmacy	61	61	61	0	0	0	0	0	97,987	97,987
090	Laboratory	0	0	0	0	0	0	0	0	22,570	22,570
095	Home Health Services	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	0	0	0	0	0	0	0	0	9,084	9,084
101	Subacute Care Ancillary Services	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES											
105	Skilled Nursing Care	8,304	8,304	8,304	301,710	90,513	2,735,947	2,735,947	2,735,947	4,265,772	4,265,772
110	Intermediate Care	0	0	0	0	0	0	0	0	0	0
115	Mentally Disordered Care	0	0	0	0	0	0	0	0	0	0
120	Developmentally Disabled Care	0	0	0	0	0	0	0	0	0	0
125	Subacute Care	0	0	0	0	0	0	0	0	0	0
126	Subacute Care - Pediatric	0	0	0	0	0	0	0	0	0	0
128	Transitional Inpatient Care	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE											
139	Residential Care	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	99	99	99	0	0	0	0	0	7,163	7,163
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0
	TOTAL STATISTICS	12,378	11,754	11,719	301,710	90,513	2,735,947	2,735,947	2,735,947	5,123,645	5,123,645
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 49,511 0.018096476	\$ 74,332 0.027168655			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 55,823 4.74927684	\$ 118,470 10.10924351	\$ 95,379 0.31612923	\$ 350,570 3.87314312	\$ 1,337 0.00048878	\$ 10,252 0.00374729	\$ 78,278 0.02861098	\$ 7,489 0.00146160	\$ 69,830 0.01362896
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 142,518 12.12506381	\$ 21,318 1.81912938	\$ 25,817 0.08556899	\$ 235,630 2.60327583	\$ 3,993 0.00145945	\$ 22,969 0.00839545	\$ 4,776 0.00174576	\$ 7,028 0.00137166	\$ 23,008 0.00449050
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 376,159 30.38931976	\$ 18,963 1.61331764	\$ 1,120 0.09557917	\$ 11,491 0.03808678	\$ 32,034 0.35391624	\$ 2,889 0.00105588	\$ 22,148 0.00809510	\$ 2,696 0.00098549	\$ 16,178 0.00315742	\$ 5,906 0.00115271

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
COUNTRY VILLA UNIVERSITY PARK HEALTHCARE CENTER

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

Provider NPI:
1215922570

OSHPD Facility Number:
206190208

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
005		Plant Operations and Maintenance					
005	.01-.19	Salaries and Wages	6200	\$ 43,214	\$ 0	\$ 43,214	(Sch 3)
005	.20-.39	Fringe Benefits	6200	12,609	0	12,609	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	142,518	0	142,518	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 198,341	\$ 0	\$ 198,341	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 95,577	\$ 0	\$ 95,577	(Sch 3)
010	.20-.39	Fringe Benefits	6300	22,727	0	22,727	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	20,829	65	20,894	(Sch 4)
010		Housekeeping - Total	6300	\$ 139,133	\$ 65	\$ 139,198	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 0	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	19,084	0	19,084	(Sch 5)
025		Depreciation: Equipment	7140	13,623	0	13,623	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	311,482	(35)	311,447	(Sch 5)
040		Property Taxes	7300	32,005	0	32,005	(Sch 5)
045		Property Insurance	7400	26,194	0	26,194	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	0	0	0	(Sch 6)
055		Interest - Other	7600	\$ 358	\$ 0	\$ 358	(Sch 6)
057		Subtotal 005 - 055		\$ 740,220	\$ 30	\$ 740,250	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 70,955	\$ 0	\$ 70,955	(Sch 3)
060	.20-.39	Fringe Benefits	6400	19,105	0	19,105	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	20,825	0	20,825	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 110,885	\$ 0	\$ 110,885	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 269,048	\$ 0	\$ 269,048	(Sch 3)
065	.20-.39	Fringe Benefits	6500	66,693	0	66,693	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	221,714	0	221,714	(Sch 4)
065		Dietary - Total	6500	\$ 557,455	\$ 0	\$ 557,455	
070		Provision for Bad Debts	7700	\$ 0	0	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$ 4,043	\$ 0	\$ 4,043	(Sch 2)
075	.20-.39	Fringe Benefits	8100	886	0	886	(Sch 2)
075	.79	Agency Staff	8100	0	0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	21,801	148	21,949	(Sch 4)
075		Patient Supplies - Total	8100	\$ 26,730	\$ 148	\$ 26,878	
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	46,756	0	46,756	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 46,756	\$ 0	\$ 46,756	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
COUNTRY VILLA UNIVERSITY PARK HEALTHCARE CENTER

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

Provider NPI:
1215922570

OSHPD Facility Number:
206190208

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
080		Physical Therapy					
080	.01-.19	Salaries and Wages	8200	\$ 0	\$ 0	\$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200	0	0	0	(Sch 2)
080	.79	Agency Staff	8200	308,706	0	308,706	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	135	0	135	(Sch 4)
080		Physical Therapy - Total	8200	\$ 308,841	\$ 0	\$ 308,841	
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	2,601	0	2,601	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 2,601	\$ 0	\$ 2,601	
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	267,605	0	267,605	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	151	0	151	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 267,756	\$ 0	\$ 267,756	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$ 107	\$ 0	\$ 107	(Sch 2)
083	.20-.39	Fringe Benefits	8280	476	0	476	(Sch 2)
083	.79	Agency Staff	8280	46,521	0	46,521	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	0	0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 47,104	\$ 0	\$ 47,104	
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	94,272	0	94,272	(Sch 4)
085		Pharmacy - Total	8300	\$ 94,272	\$ 0	\$ 94,272	
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	\$ 1,328	\$ 0	\$ 1,328	(Sch 2)
090	.20-.39	Fringe Benefits	8400	291	0	291	(Sch 2)
090	.79	Agency Staff	8400	14,698	0	14,698	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	7,159	(906)	6,253	(Sch 4)
090		Laboratory - Total	8400	\$ 23,476	\$ (906)	\$ 22,570	
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	(Sch 4)
095		Home Health Services - Total	8800	\$ 0	\$ 0	\$ 0	
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	9,084	0	9,084	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 9,084	\$ 0	\$ 9,084	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
COUNTRY VILLA UNIVERSITY PARK HEALTHCARE CENTER

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

Provider NPI:
1215922570

OSHPD Facility Number:
206190208

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
101		Subacute Care Ancillary Services					
101	.01-.19	Salaries and Wages	8100-8900	\$ 0	\$ 0	\$ 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	(Sch 4)
101		Subacute Care Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
102		Subacute Care - Pediatric Ancillary Services					
102	.01-.19	Salaries and Wages	8100-8900	\$ 0	\$ 0	\$ 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	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
104		Subtotal 075 - 102		\$ 826,620	\$ (758)	\$ 825,862	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 2,034,484	\$ 0	\$ 2,034,484	(Sch 2)
105	.20-.39	Fringe Benefits	6110	509,016	0	509,016	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	191,978	469	192,447	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,735,478	\$ 469	\$ 2,735,947	
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 - Pediatric					
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	(Sch 4)
126		Subacute Care - Pediatric - Total	6160	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
COUNTRY VILLA UNIVERSITY PARK HEALTHCARE CENTER

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

Provider NPI:
1215922570

OSHPD Facility Number:
206190208

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED
128		Transitional Inpatient Care				
128	.01-.19	Salaries and Wages	6170	\$ 0	\$ 0	\$ 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 (Sch 2)
139	.20-.39	Fringe Benefits	9100	0	0	0 (Sch 2)
139	.49	Agency Staff	9100	0	0	0 (Sch 2)
139	.40-.99	Other - Nonlabor	9100	0	0	0 (Sch 4)
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$ 0	\$ 0	\$ 0 (Sch 2)
140	.20-.39	Fringe Benefits	8900	0	0	0 (Sch 2)
140	.49	Agency Staff	8900	0	0	0 (Sch 2)
140	.40-.99	Other - Nonlabor	8900	1,134	0	1,134 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 1,134	\$ 0	\$ 1,134
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0 (Sch 2)
145	.20-.39	Fringe Benefits	9100	0	0	0 (Sch 2)
145	.49	Agency Staff	9100	0	0	0 (Sch 2)
145	.40-.99	Other - Nonlabor	9100	0	0	0 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		Subtotal 105 - 145		\$ 2,736,612	\$ 469	\$ 2,737,081
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 40,191	\$ 0	\$ 40,191 (Sch 2)
155	.20-.39	Fringe Benefits	6600	9,320	0	9,320 (Sch 2)
155	.49	Agency Staff	6600	0	0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	2,738	0	2,738 (Sch 4)
155		Social Services - Total	6600	\$ 52,249	\$ 0	\$ 52,249

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
COUNTRY VILLA UNIVERSITY PARK HEALTHCARE CENTER

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

Provider NPI:
1215922570

OSHPD Facility Number:
206190208

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
160		Activities					
160	.01-.19	Salaries and Wages	6700	\$ 57,996	\$ 0	\$ 57,996	(Sch 2)
160	.20-.39	Fringe Benefits	6700	16,336	0	16,336	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	13,348	0	13,348	(Sch 4)
160		Activities - Total	6700	\$ 87,680	\$ 0	\$ 87,680	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 150,576	\$ 0	\$ 150,576	(Sch 6)
165	.20-.39	Fringe Benefits	6900	54,483	0	54,483	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	624,295	0	624,295	(Sch 6)
165		Administration - Total	6900	\$ 829,354	\$ 0	\$ 829,354	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 55,715	\$ 0	\$ 55,715	(Sch 3)
166	.20-.39	Fringe Benefits	6900	11,381	0	11,381	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	20,442	0	20,442	(Sch 4)
166		Medical Records - Total	6900	\$ 87,538	\$ 0	\$ 87,538	
167		CDPH Licensing Fees	6900	\$ 20,474	\$ 0	\$ 20,474	(Sch 6)
168		Professional Liability Insurance	6900	\$ 99,989	\$ 0	\$ 99,989	(Sch 6)
169		Quality Assurance Fees	6900	\$ 422,514	\$ 0	\$ 422,514	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 62,421	\$ 0	\$ 62,421	(Sch 3)
170	.20-.39	Fringe Benefits	6800	14,609	0	14,609	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	3,605	0	3,605	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 80,635	\$ 0	\$ 80,635	
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		\$ 1,680,433	\$ 0	\$ 1,680,433	
200		Total		\$ 6,652,225	\$ (259)	\$ 6,651,966	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 72,523	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name							Fiscal Period			Provider NPI		Adjustments
COUNTRY VILLA UNIVERSITY PARK HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1215922570		5
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
<u>MEMORANDUM ADJUSTMENT</u>												
1	Not Reported			8	210		Total Facility Group Health Insurance To include total group health insurance costs for informational purposes. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304		\$0	\$72,523	\$72,523	

Provider Name							Fiscal Period	Provider NPI	Adjustments	
COUNTRY VILLA UNIVERSITY PARK HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1215922570	5	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>ADJUSTMENT TO REPORTED COSTS</u>										
2	10.5	010	4	8A-1	010	4	Housekeeping - Other - Nonlabor	\$20,829	\$65	\$20,894
	10.5	035	4	8A-1	035	4	Leases and Rentals	311,482	(35)	311,447
	10.5	075	4	8A-1	075	4	Patient Supplies - Other - Nonlabo	21,801	148	21,949
	10.5	090	4	8A-1	090	4	Laboratory - Other - Nonlabo	7,159	(906)	6,253
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	191,978	469	192,447
							To adjust TwinMed expenses to agree with the provider's records.			
							42 CFR 413.20 and 413.24			
							CMS Pub. 15-1, Sections 2300 and 2304			

Provider Name							Fiscal Period	Provider NPI		Adjustments
COUNTRY VILLA UNIVERSITY PARK HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1215922570		5
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>ADJUSTMENT TO REPORTED STATISTICS</u>										
3	10.7	075	1,2,3	7	075		Patient Supplies (Square Feet)	13	10	23
	10.7	080	1,2,3	7	080		Physical Therapy	118	(7)	111
	10.7	082	1,2,3	7	082		Occupational Therapy	189	(9)	180
	10.7	083	1,2,3	7	083		Speech Pathology	17	16	33
	10.7	085	1,2,3	7	085		Pharmacy	64	(3)	61
	10.7	105	1,2,3	7	105		Skilled Nursing Care	8,310	(6)	8,304
	10.7	175	1	7	N/A		Total Statistics - Square Feet	12,377	1	12,378
	10.7	175	2	7	N/A		Total Statistics - Square Feet	11,753	1	11,754
	10.7	175	3	7	N/A		Total Statistics - Square Feet	11,718	1	11,719
							To adjust square footage statistics to agree with the prior year's audited square footage in order to properly allocate indirect costs. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306			

Provider Name							Fiscal Period	Provider NPI		Adjustments
COUNTRY VILLA UNIVERSITY PARK HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1215922570		5
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>ADJUSTMENT TO REPORTED PATIENT DAYS</u>										
4	4.1	5	2	1	15	Medi-Cal Days To adjust Medi-Cal Settlement Data to agree with the following Fiscal Intermediary Payment Data: Service Period: January 1, 2011 through December 31, 2011 Payment Period: January 1, 2011 through March 25, 2013 Report Date: March 26, 2013 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408 CCR, Title 22, Section 51541	27,256	(13)	27,243	

Provider Name							Fiscal Period			Provider NPI		Adjustments
COUNTRY VILLA UNIVERSITY PARK HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1215922570		5
Report References												
Cost Report			Audit Report				Explanation of Audit Adjustments					
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
<u>ADJUSTMENT TO OTHER MATTERS</u>												
5	N/A			1	14		Medi-Cal Credit Balance To recover outstanding Medi-Cal credit balances. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761 and 51458.1	\$0	\$4,489	\$4,489		