

**REPORT
ON THE
RATE SETTING AUDIT
COUNTRY VILLA TERRACE NURSING CENTER
LOS ANGELES, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1407840457
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: Henry Kwan
Auditor: Miriam Dau**



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



EDMUND G. BROWN JR.
GOVERNOR

June 11, 2013

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

COUNTRY VILLA TERRACE NURSING CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1407840457
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 \$4,718, 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 TERRACE NURSING CENTER

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

Provider NPI:
1407840457

OSHPD Facility No.:
206190223

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	\$ 1,846,253	\$ 113.05
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 581,510	\$ 35.61
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 339,482	\$ 20.79
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 159,249	\$ 9.75
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 14,680	\$ 0.90
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 8,833	\$ 0.54
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 66,211	\$ 4.05
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 162,980	\$ 9.98
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 547,988	\$ 33.55
11	Cost of Routine Service/Audited Total Costs	\$ 3,777,768	\$ 3,727,184	\$ 228.21
12	Total Patient Days (Adj)	16,332	16,332	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 231.31	\$ 228.21	
14	Overpayments (Adj 8)	\$ 0	\$ 4,718	
15	Medi-Cal Days (Adj 7)	9,477	9,475	
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 TERRACE NURSING CENTER

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

Provider NPI:
1407840457

OSHPD Facility No.:
206190223

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	

* (From Subacute Care Schedule 1)

**ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR**

Provider Name:
COUNTRY VILLA TERRACE NURSING CENTER

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

Provider NPI:
1407840457

OSHPD Facility No.:
206190223

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Svcs	Activities	Total
			155	160	
	GENERAL SERVICES				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 68,541	\$ 68,541		
160	Activities	66,877		\$ 66,877	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
	ANCILLARY SERVICES				
075	Patient Supplies	2,445	0	0	2,445 ***
077	Specialized Support Surfaces	N/A	0	0	0 ***
080	Physical Therapy	0	0	0	0 ***
081	Respiratory Therapy	0	0	0	0 ***
082	Occupational Therapy	0	0	0	0 ***
083	Speech Pathology	0	0	0	0 ***
085	Pharmacy	0	0	0	0 ***
090	Laboratory	543	0	0	543 ***
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	1,710,835	68,541	66,877	1,846,253 *
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	\$ 1,849,241	\$ 68,541	\$ 66,877	\$ 1,849,241

* (To Schedule 1)

** (To Subacute Care Schedule 1)

*** (To Subacute Care Schedule 2)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
COUNTRY VILLA TERRACE NURSING CENTER

Provider NPI:
1407840457

OSHPD Facility Number:
206190223

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	\$ 22,475	\$ 22,475										
010	Housekeeping	200,809	489	\$ 201,298									
060	Laundry and Linen	91,404	859	7,866	\$ 100,129								
065	Dietary	188,153	5,769	52,815	0	\$ 246,737							
155	Social Services	N/A	279	2,555	0	0	\$ 2,834						
160	Activities	N/A	3,573	32,714	0	0	0	\$ 36,287					
165	Administration	N/A	1,369	12,532	0	0	0	0		\$ 13,900	\$ 13,900		
166	Medical Records	64,385	514	4,706	0	0	0	0		69,605		\$ 69,605	
170	Inservice Education - Nursing	58,339	84	766	0	0	0	0	\$ 59,189				
ANCILLARY SERVICES													
075	Patient Supplies		94	861	0	0	0	0	0	955	80	402	\$ 1,437
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	130	651	780
080	Physical Therapy		623	5,701	0	0	0	0	0	6,324	1,175	5,886	13,385
081	Respiratory Therapy		0	0	0	0	0	0	0	0	15	75	90
082	Occupational Therapy		1,016	9,305	0	0	0	0	0	10,321	1,020	5,110	16,451
083	Speech Pathology		209	1,909	0	0	0	0	0	2,118	265	1,325	3,708
085	Pharmacy		0	0	0	0	0	0	0	0	791	3,960	4,751
090	Laboratory		0	0	0	0	0	0	0	0	119	594	713
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	81	404	485
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		7,390	67,660	100,129	246,737	2,834	36,287	59,189	520,225	10,201	51,083	581,510
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		209	1,909	0	0	0	0	0	2,118	23	116	2,257
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 625,565	\$ 22,475	\$ 201,298	\$ 100,129	\$ 246,737	\$ 2,834	\$ 36,287	\$ 59,189	\$ 542,060	\$ 13,900	\$ 69,605	\$ 625,565

* (To Schedule 1)

** (To Subacute Care Schedule 1)

*** (To Subacute Care Schedule 2)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
COUNTRY VILLA TERRACE NURSING CENTER

Provider NPI:
1407840457

OSHPD Facility Number:
206190223

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	\$ 69,010	\$ 69,010										
010	Housekeeping	11,028	1,502	\$ 12,530									
060	Laundry and Linen	14,974	2,638	490	\$ 18,102								
065	Dietary	122,944	17,712	3,287	0	\$ 143,944							
155	Social Services	3,734	857	159	0	0	\$ 4,750						
160	Activities	8,908	10,971	2,036	0	0	0	\$ 21,915					
165	Administration	N/A	4,203	780	0	0	0	0		\$ 4,983	\$ 4,983		
166	Medical Records	7,970	1,578	293	0	0	0	0		9,841		\$ 9,841	
170	Inservice Education - Nursing	360	257	48	0	0	0	0	\$ 665				
ANCILLARY SERVICES													
075	Patient Supplies	17,882	289	54	0	0	0	0	0	18,224	29	57	\$ 18,310
077	Specialized Support Surfaces	36,376	0	0	0	0	0	0	0	36,376	47	92	36,515
080	Physical Therapy	314,936	1,912	355	0	0	0	0	0	317,203	421	832	318,456
081	Respiratory Therapy	4,191	0	0	0	0	0	0	0	4,191	5	11	4,207
082	Occupational Therapy	262,582	3,120	579	0	0	0	0	0	266,282	366	722	267,370
083	Speech Pathology	69,352	640	119	0	0	0	0	0	70,111	95	187	70,393
085	Pharmacy	221,447	0	0	0	0	0	0	0	221,447	283	560	222,290
090	Laboratory	32,672	0	0	0	0	0	0	0	32,672	43	84	32,798
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	22,587	0	0	0	0	0	0	0	22,587	29	57	22,673
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	112,325	22,691	4,211	18,102	143,944	4,750	21,915	665	328,602	3,657	7,222	339,482
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	1,717	640	119	0	0	0	0	0	2,476	8	16	2,501
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,334,995	\$ 69,010	\$ 12,530	\$ 18,102	\$ 143,944	\$ 4,750	\$ 21,915	\$ 665	\$ 1,320,171	\$ 4,983	\$ 9,841	\$ 1,334,995

* (To Schedule 1)

** (To Subacute Care Schedule 1)

*** (To Subacute Care Schedule 2)

ALLOCATION OF CAPITAL COSTS

Provider Name:
COUNTRY VILLA TERRACE NURSING CENTER

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

Provider NPI:
1407840457

OSHPD Facility Number:
206190223

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)	\$ 181,083	92%							
	Property Tax (line 40)	16,693	8%	\$ 197,776						
005	Plant Operations and Maintenance			8,733	\$ 8,733					
010	Housekeeping			4,113	190	\$ 4,303				
060	Laundry and Linen			7,226	334	168	\$ 7,728			
065	Dietary			48,521	2,242	1,129	0	\$ 51,891		
155	Social Services			2,347	108	55	0	0	\$ 2,510	
160	Activities			30,054	1,388	699	0	0	0	\$ 32,141
165	Administration			11,513	532	268	0	0	0	0
166	Medical Records			4,323	200	101	0	0	0	0
170	Inservice Education - Nursing			704	33	16	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			791	37	18	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			5,237	242	122	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			8,548	395	199	0	0	0	0
083	Speech Pathology			1,754	81	41	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 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			62,158	2,872	1,446	7,728	51,891	2,510	32,141
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			1,754	81	41	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 197,776	100%	\$ 197,776	\$ 8,733	\$ 4,303	\$ 7,728	\$ 51,891	\$ 2,510	\$ 32,141

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

ALLOCATION OF CAPITAL COSTS

Provider Name:
COUNTRY VILLA TERRACE NURSING CENTER

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

Provider NPI:
1407840457

OSHPD Facility Number:
206190223

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 92% Of Total	Property Tax 8% Of Total
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 181,083	92%							
	Property Tax (line 40)	16,693	8%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 12,312	\$ 12,312				
166	Medical Records				4,624		\$ 4,624			
170	Inservice Education - Nursing			\$ 753						
ANCILLARY SERVICES										
075	Patient Supplies			0	845	71	27	\$ 943	\$ 864	\$ 80 ***
077	Specialized Support Surfaces			0	0	115	43	158	145	13 ***
080	Physical Therapy			0	5,601	1,041	391	7,033	6,440	594 ***
081	Respiratory Therapy			0	0	13	5	18	17	2 ***
082	Occupational Therapy			0	9,142	904	339	10,385	9,509	877 ***
083	Speech Pathology			0	1,876	234	88	2,198	2,013	186 ***
085	Pharmacy			0	0	700	263	964	882	81 ***
090	Laboratory			0	0	105	39	145	132	12 ***
095	Home Health Services			0	0	0	0	0	0	0 ***
100	Other Ancillary Services			0	0	71	27	98	90	8 ***
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			753	161,500	9,036	3,393	173,929	159,249	14,680 *
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	1,876	20	8	1,904	1,743	161
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 197,776	100%	\$ 753	\$ 180,840	\$ 12,312	\$ 4,624	\$ 197,776	\$ 181,083	\$ 16,693

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

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
COUNTRY VILLA TERRACE NURSING CENTER

Provider NPI:
1407840457

OSHPD Facility Number:
206190223

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. 70% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 8% of Total	Quality Assur. Fees 21% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 1,813												
055	Interest - Other	45,319												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	699,544												
	Total Costs Allocable as Administration	746,676	70%											
167	CDPH Licensing Fees	12,035	1%											
168	Professional Liability Insurance	90,217	8%											
169	Quality Assurance Fees	222,073	21%											
174	Caregiver Training	0	0%											
	Total	1,071,001	100%						\$ 1,071,001					
ANCILLARY SERVICES														
075	Patient Supplies			\$ 2,445	\$ 955	\$ 18,224	\$ 845	\$ 22,469	6,183	\$ 4,310	\$ 69	\$ 521	\$ 1,282	\$ -
077	Specialized Support Surfaces			0	0	36,376	0	36,376	10,009	6,978	112	843	2,075	0
080	Physical Therapy			0	6,324	317,203	5,601	329,128	90,562	63,138	1,018	7,629	18,778	0
081	Respiratory Therapy			0	0	4,191	0	4,191	1,153	804	13	97	239	0
082	Occupational Therapy			0	10,321	266,282	9,142	285,744	78,625	54,815	884	6,623	16,303	0
083	Speech Pathology			0	2,118	70,111	1,876	74,105	20,391	14,216	229	1,718	4,228	0
085	Pharmacy			0	0	221,447	0	221,447	60,933	42,481	685	5,133	12,634	0
090	Laboratory			543	0	32,672	0	33,215	9,139	6,372	103	770	1,895	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	22,587	0	22,587	6,215	4,333	70	524	1,289	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			1,846,253	520,225	328,602	161,500	2,856,580	786,011	547,988	8,833	66,211	162,980	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	2,118	2,476	1,876	6,470	1,780	1,241	20	150	369	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 1,071,001		\$ 1,849,241	\$ 542,060	\$ 1,320,171	\$ 180,840	\$ 3,892,312	\$ 1,071,001					
	Total Administrative Costs							\$ 1,071,001		\$ 746,676	\$ 12,035	\$ 90,217	\$ 222,073	\$ -
	Unit Cost Multiplier							0.27515807						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 83,505	\$ 14,824	\$ 16,936	\$ 115,265							
	TOTAL FACILITY COSTS							\$ 5,078,578						

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

STATISTICS FOR COST ALLOCATION

Provider Name:
COUNTRY VILLA TERRACE NURSING CENTER

Provider NPI:
1407840457

OSHPD Facility Number:
206190223

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj)	Plant Ops (SQ FT) 5 (Adj)	Hskpng (SQ FT) 10 (Adj)	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	707									
010	Housekeeping	333	333								
060	Laundry and Linen	585	585	585							
065	Dietary	3,928	3,928	3,928							
155	Social Services	190	190	190							
160	Activities	2,433	2,433	2,433							
165	Administration	932	932	932							
166	Medical Records	350	350	350							
170	Inservice Education - Nursing	57	57	57							
	ANCILLARY SERVICES										
075	Patient Supplies	64	64	64						22,469	22,469
077	Specialized Support Surfaces	0	0	0						36,376	36,376
080	Physical Therapy	424	424	424						329,128	329,128
081	Respiratory Therapy	0	0	0						4,191	4,191
082	Occupational Therapy	692	692	692						285,744	285,744
083	Speech Pathology	142	142	142						74,105	74,105
085	Pharmacy	0	0	0						221,447	221,447
090	Laboratory	0	0	0						33,215	33,215
095	Home Health Services	0	0	0						0	0
100	Other Ancillary Services	0	0	0						22,587	22,587
101	Subacute Care Ancillary Services	0	0	0						0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0						0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	5,032	5,032	5,032	199,695	47,337	1,823,160	1,823,160	1,823,160	2,856,580	2,856,580
110	Intermediate Care	0	0	0			0	0	0	0	0
115	Mentally Disordered Care	0	0	0			0	0	0	0	0
120	Developmentally Disabled Care	0	0	0			0	0	0	0	0
125	Subacute Care	0	0	0			0	0	0	0	0
126	Subacute Care - Pediatric	0	0	0			0	0	0	0	0
128	Transitional Inpatient Care	0	0	0			0	0	0	0	0
130	Hospice Inpatient Care	0	0	0			0	0	0	0	0
135	Other Routine Services	0	0	0			0	0	0	0	0
	NONREIMBURSABLE										
139	Residential Care	0	0	0						0	0
140	Beauty and Barber	142	142	142						6,470	6,470
145	Other Nonreimbursable	0	0	0						0	0
	TOTAL STATISTICS	16,011	15,304	14,971	199,695	47,337	1,823,160	1,823,160	1,823,160	3,892,312	3,892,312
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 68,541 0.037594616	\$ 66,877 0.036681915			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 22,475 1.46857031	\$ 201,298 13.44586427	\$ 100,129 0.50140937	\$ 246,737 5.21234761	\$ 2,834 0.00155430	\$ 36,287 0.01990326	\$ 59,189 0.03246513	\$ 13,900 0.00357121	\$ 69,605 0.01788270
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 69,010 4.50927862	\$ 12,530 0.83692404	\$ 18,102 0.09064588	\$ 143,944 3.04083242	\$ 4,750 0.00260525	\$ 21,915 0.01202051	\$ 665 0.00036461	\$ 4,983 0.00128013	\$ 9,841 0.00252836
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 197,776 12.35250765	\$ 8,733 0.57064969	\$ 4,303 0.28744983	\$ 7,728 0.03870004	\$ 51,891 1.09620941	\$ 2,510 0.00137674	\$ 32,141 0.01762950	\$ 753 0.00041302	\$ 12,312 0.00316323	\$ 4,624 0.00118791

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
COUNTRY VILLA TERRACE NURSING CENTER

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

Provider NPI:
1407840457

OSHPD Facility Number:
206190223

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	\$ 19,030	\$ 0	\$ 19,030	(Sch 3)
005	.20-.39	Fringe Benefits	6200	8,432	(4,987)	3,445	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	69,010	0	69,010	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 96,472	\$ (4,987)	\$ 91,485	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 1,838	\$ 0	\$ 1,838	(Sch 3)
010	.20-.39	Fringe Benefits	6300	3,202	112,274	115,476	(Sch 3)
010	.79	Agency Staff	6300	83,495	0	83,495	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	11,008	20	11,028	(Sch 4)
010		Housekeeping - Total	6300	\$ 99,543	\$ 112,294	\$ 211,837	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 206	\$ 0	\$ 206	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	7,141	0	7,141	(Sch 5)
025		Depreciation: Equipment	7140	11,038	0	11,038	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	162,668	30	162,698	(Sch 5)
040		Property Taxes	7300	16,848	(155)	16,693	(Sch 5)
045		Property Insurance	7400	1,813	0	1,813	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	0	0	0	(Sch 6)
055		Interest - Other	7600	\$ 41,398	\$ 3,921	\$ 45,319	(Sch 6)
057		Subtotal 005 - 055		\$ 437,127	\$ 111,103	\$ 548,230	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 38,610	\$ 0	\$ 38,610	(Sch 3)
060	.20-.39	Fringe Benefits	6400	14,628	(939)	13,689	(Sch 3)
060	.79	Agency Staff	6400	39,105	0	39,105	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	14,974	0	14,974	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 107,317	\$ (939)	\$ 106,378	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 154,671	\$ (3,461)	\$ 151,210	(Sch 3)
065	.20-.39	Fringe Benefits	6500	54,116	(17,173)	36,943	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	123,948	(1,004)	122,944	(Sch 4)
065		Dietary - Total	6500	\$ 332,735	\$ (21,638)	\$ 311,097	
070		Provision for Bad Debts	7700	\$ 0	0	0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$ 1,823	\$ 0	\$ 1,823	(Sch 2)
075	.20-.39	Fringe Benefits	8100	812	(190)	622	(Sch 2)
075	.79	Agency Staff	8100	0	0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	17,293	589	17,882	(Sch 4)
075		Patient Supplies - Total	8100	\$ 19,928	\$ 399	\$ 20,327	
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	36,376	0	36,376	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 36,376	\$ 0	\$ 36,376	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
COUNTRY VILLA TERRACE NURSING CENTER

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

Provider NPI:
1407840457

OSHPD Facility Number:
206190223

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	0	0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	314,936	0	314,936	(Sch 4)
080		Physical Therapy - Total	8200	\$ 314,936	\$ 0	\$ 314,936	
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	4,273	(82)	4,191	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 4,273	\$ (82)	\$ 4,191	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$ 0	\$ 0	\$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250	0	0	0	(Sch 2)
082	.79	Agency Staff	8250	0	0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	262,582	0	262,582	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 262,582	\$ 0	\$ 262,582	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$ 0	\$ 0	\$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280	0	0	0	(Sch 2)
083	.79	Agency Staff	8280	0	0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	69,352	0	69,352	(Sch 4)
083		Speech Pathology - Total	8280	\$ 69,352	\$ 0	\$ 69,352	
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	221,447	0	221,447	(Sch 4)
085		Pharmacy - Total	8300	\$ 221,447	\$ 0	\$ 221,447	
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	\$ 405	\$ 0	\$ 405	(Sch 2)
090	.20-.39	Fringe Benefits	8400	180	(42)	138	(Sch 2)
090	.79	Agency Staff	8400	0	0	0	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	32,218	454	32,672	(Sch 4)
090		Laboratory - Total	8400	\$ 32,803	\$ 412	\$ 33,215	
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	22,587	0	22,587	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 22,587	\$ 0	\$ 22,587	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
COUNTRY VILLA TERRACE NURSING CENTER

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

Provider NPI:
1407840457

OSHPD Facility Number:
206190223

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		\$ 984,284	\$ 729	\$ 985,013	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,272,406	\$ (14,274)	\$ 1,258,132	(Sch 2)
105	.20-.39	Fringe Benefits	6110	486,925	(34,222)	452,703	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	113,243	(918)	112,325	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 1,872,574	\$ (49,414)	\$ 1,823,160	
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 TERRACE NURSING CENTER

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

Provider NPI:
1407840457

OSHPD Facility Number:
206190223

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	1,717	0	1,717 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 1,717	\$ 0	\$ 1,717
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		\$ 1,874,291	\$ (49,414)	\$ 1,824,877
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 55,193	\$ 0	\$ 55,193 (Sch 2)
155	.20-.39	Fringe Benefits	6600	20,286	(6,938)	13,348 (Sch 2)
155	.49	Agency Staff	6600	0	0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	3,734	0	3,734 (Sch 4)
155		Social Services - Total	6600	\$ 79,213	\$ (6,938)	\$ 72,275

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
COUNTRY VILLA TERRACE NURSING CENTER

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

Provider NPI:
1407840457

OSHPD Facility Number:
206190223

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	\$ 50,253	\$ 0	\$ 50,253	(Sch 2)
160	.20-.39	Fringe Benefits	6700	21,933	(5,309)	16,624	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	8,913	(5)	8,908	(Sch 4)
160		Activities - Total	6700	\$ 81,099	\$ (5,314)	\$ 75,785	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 204,704	\$ 0	\$ 204,704	(Sch 6)
165	.20-.39	Fringe Benefits	6900	88,513	(26,112)	62,401	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	445,796	(13,357)	432,439	(Sch 6)
165		Administration - Total	6900	\$ 739,013	\$ (39,469)	\$ 699,544	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 47,982	\$ 4,941	\$ 52,923	(Sch 3)
166	.20-.39	Fringe Benefits	6900	16,556	(5,094)	11,462	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	8,081	(111)	7,970	(Sch 4)
166		Medical Records - Total	6900	\$ 72,619	\$ (264)	\$ 72,355	
167		CDPH Licensing Fees	6900	\$ 12,035	\$ 0	\$ 12,035	(Sch 6)
168		Professional Liability Insurance	6900	\$ 188,363	\$ (98,146)	\$ 90,217	(Sch 6)
169		Quality Assurance Fees	6900	\$ 222,073	\$ 0	\$ 222,073	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 50,379	\$ (2,881)	\$ 47,498	(Sch 3)
170	.20-.39	Fringe Benefits	6800	18,874	(8,033)	10,841	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	360	0	360	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 69,613	\$ (10,914)	\$ 58,699	
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		\$ 1,464,028	\$ (161,045)	\$ 1,302,983	
200		Total		\$ 5,199,782	\$ (121,204)	\$ 5,078,578	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 113,549	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name:
COUNTRY VILLA TERRACE NURSING CENTER

Provider NPI:
1407840457

OSHPD Facility Number:
206190223

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

Line No.	Sub No.	Description	TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ	AUDIT ADJ
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	(6,938)		(6,938)					
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	(5,309)		(5,309)					
160	3	Activities - Agency Staff	0							
160	4	Activities - Other - Nonlabor	(5)	(5)						
165	1	Administration - Salaries and Wages	0							
165	2	Administration - Fringe Benefits	(26,112)		(26,112)					
165	3	Administration - Agency Staff	0							
165	4	Administration - Other - Nonlabor	(13,357)		(2,199)		5,780	(16,938)		
166	1	Medical Records - Salaries and Wages	4,941				5,601	(660)		
166	2	Medical Records - Fringe Benefits	(5,094)		(7,158)		2,064			
166	3	Medical Records - Agency Staff	0							
166	4	Medical Records - Other - Nonlabor	(111)					(111)		
167	4	CDPH Licensing Fees	0							
168	4	Professional Liability Insurance	(98,146)			(98,146)				
169	4	Quality Assurance Fees	0							
170	1	Inservice Education - Nursing - Salaries and Wages	(2,881)				(2,881)			
170	2	Inservice Education - Nursing - Fringe Benefits	(8,033)		(7,428)		(605)			
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							

Provider Name							Fiscal Period			Provider NPI		Adjustments
COUNTRY VILLA TERRACE NURSING CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1407840457		8
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 group health insurance costs for informational purpose: 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			\$0	\$113,549	\$113,549

Provider Name							Fiscal Period		Provider NPI		Adjustments
COUNTRY VILLA TERRACE NURSING CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1407840457		8
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					
ADJUSTMENTS TO REPORTED COSTS											
2	10.5	010	4	8A-1	010	4	Housekeeping - Other - Nonlabor	\$11,008	\$20	\$11,028	
	10.5	035	4	8A-1	035	4	Leases and Rentals	162,668	30	162,698	
	10.5	065	4	8A-1	065	4	Dietary - Other - Nonlabor	123,948	(1,004)	122,944	
	10.5	075	4	8A-1	075	4	Patient Supplies - Other - Nonlabor	17,293	589	17,882	
	10.5	081	4	8A-1	081	4	Respiratory Therapy - Other - Nonlabor	4,273	(82)	4,191	
	10.5	090	4	8A-1	090	4	Laboratory - Other - Nonlabor	32,218	454	32,672	
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	113,243	(918)	112,325	
	10.5	160	4	8A-1	160	4	Activities - Other - Nonlabor	8,913	(5)	8,908	
To adjust Twin Med supplies expenses to agree with the provider's records. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304											
3	10.5	005	2	8A-1	005	2	Plant Operations and Maintenance - Fringe Benefits	\$8,432	(\$4,987)	\$3,445	
	10.5	010	2	8A-1	010	2	Housekeeping - Fringe Benefits	3,202	112,274	115,476	
	10.5	060	2	8A-1	060	2	Laundry and Linen - Fringe Benefits	14,628	(939)	13,689	
	10.5	065	2	8A-1	065	2	Dietary - Fringe Benefits	54,116	(16,322)	37,794 *	
	10.5	075	2	8A-1	075	2	Patient Supplies - Fringe Benefits	812	(190)	622	
	10.5	090	2	8A-1	090	2	Laboratory - Fringe Benefits	180	(42)	138	
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	486,925	(29,911)	457,014 *	
	10.5	155	2	8A-1	155	2	Social Services - Fringe Benefits	20,286	(6,938)	13,348	
	10.5	160	2	8A-1	160	2	Activities - Fringe Benefits	21,933	(5,309)	16,624	
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	88,513	(26,112)	62,401	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	445,796	(2,199)	443,597 *	
	10.5	166	2	8A-1	166	2	Medical Records - Fringe Benefits	16,556	(7,158)	9,398 *	
	10.5	170	2	8A-1	170	2	Inservice Education - Nursing - Fringe Benefits	18,874	(7,428)	11,446 *	
To adjust workers' compensation insurance expense to agree with the provider's supporting schedule. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304											

Provider Name							Fiscal Period	Provider NPI		Adjustments
COUNTRY VILLA TERRACE NURSING CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1407840457		8
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Cost Report			Audit Report						
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>ADJUSTMENTS TO REPORTED COSTS</u>										
4	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance To adjust liability insurance expense to agree with the provider's invoices and to allocate the expense based on the number of licensed beds. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$188,363	(\$98,146)	\$90,217
5	10.5	055	4	8A-1	055	4	Interest - Other	\$41,398	\$3,921	\$45,319
	10.5	065	1	8A-1	065	1	Dietary - Salaries and Wages	154,671	(3,461)	151,210
	10.5	065	2	8A-1	065	2	Dietary - Fringe Benefits	* 37,794	(851)	36,943
	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages	1,272,406	(14,274)	1,258,132
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	* 457,014	(4,311)	452,703
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 443,597	5,780	449,377 *
	10.5	166	1	8A-1	166	1	Medical Records - Salaries and Wages	47,982	5,601	53,583 *
	10.5	166	2	8A-1	166	2	Medical Records - Fringe Benefits	* 9,398	2,064	11,462
	10.5	170	1	8A-1	170	1	Inservice Education - Nursing - Salaries and Wages	50,379	(2,881)	47,498
	10.5	170	2	8A-1	170	2	Inservice Education - Nursing - Fringe Benefits To adjust reported home office costs to agree with the Country Villa Health Services home office audit report for the fiscal period ended December 31, 2011. 42 CFR 413.17 / CMS Pub. 15-1 Sections 2150.2 and 2304	* 11,446	(605)	10,841
6	10.5	040	4	8A-1	040	4	Property Taxes	\$16,848	(\$155)	\$16,693
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 449,377	(16,938)	432,439
	10.5	166	1	8A-1	166	1	Medical Records - Salaries and Wages	* 53,583	(660)	52,923
	10.5	166	4	8A-1	166	4	Medical Records - Other - Nonlabor To reverse the provider's allocation of overhead cost to other facilities for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	8,081	(111)	7,970

Provider Name							Fiscal Period	Provider NPI		Adjustments
COUNTRY VILLA TERRACE NURSING CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1407840457		8
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>										
7	4.1	5	2	1	15		Medi-Cal Days To reflect Medi-Cal patient days based on the following Fiscal Intermediary Payment Data: Service Period: January 1, 2011 through December 31, 2011 Payment Period: January 1, 2011 through July 31, 2012 Report Date: August 2, 2012 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	9,477	(2)	9,475

Provider Name							Fiscal Period			Provider NPI		Adjustments
COUNTRY VILLA TERRACE NURSING CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1407840457		8
Report References							Explanation of Audit Adjustments					
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
<u>ADJUSTMENT TO OTHER MATTERS</u>												
8	Not Reported			1	14		Overpayments 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	\$4,718	\$4,718		