

**REPORT
ON THE
RATE SETTING AUDIT
COUNTRY VILLA CLAREMONT
HEALTHCARE CENTER
CLAREMONT, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1982698882
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: Tabusum Faridi**



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



EDMUND G. BROWN JR.
GOVERNOR

June 19, 2013

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

COUNTRY VILLA CLAREMONT HEALTHCARE CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1982698882
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. We also examined the facility's use of and Records of Noncovered Services deducted from patient share of cost. 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, patient days, and use of share of cost 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 \$13,148, 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 CLAREMONT HEALTHCARE CENTER

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1982698882

OSHPD Facility No.:

206190373

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	\$ 3,852,585	\$ 116.19
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 886,548	\$ 26.74
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 751,236	\$ 22.66
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 408,841	\$ 12.33
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 70,017	\$ 2.11
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 20,041	\$ 0.60
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 159,636	\$ 4.81
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 380,687	\$ 11.48
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 869,927	\$ 26.24
11	Cost of Routine Service/Audited Total Costs	\$ 7,283,229	\$ 7,399,519	\$ 223.17
12	Total Patient Days (Adj)	33,157	33,157	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 219.66	\$ 223.17	
14	Overpayments (Adjs 13,14)	\$ 0	\$ 13,148	
15	Medi-Cal Days (Adj 12)	27,648	27,650	
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 CLAREMONT HEALTHCARE CENTER

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

Provider NPI:
1982698882

OSHPD Facility No.:
206190373

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 CLAREMONT HEALTHCARE CENTER

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

Provider NPI:
1982698882

OSHPD Facility No.:
206190373

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	\$ 45,016	\$ 45,016		
160	Activities	80,676		\$ 80,676	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
	ANCILLARY SERVICES				
075	Patient Supplies	1,752	0	0	1,752
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	306,128	0	0	306,128
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	300,165	0	0	300,165
083	Speech Pathology	93,794	0	0	93,794
085	Pharmacy	0	0	0	0
090	Laboratory	285	0	0	285
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	3,726,893	45,016	80,676	3,852,585
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	\$ 4,554,709	\$ 45,016	\$ 80,676	\$ 4,554,709

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
COUNTRY VILLA CLAREMONT HEALTHCARE CENTER

Provider NPI:
1982698882

OSHPD Facility Number:
206190373

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	\$ 32,563	\$ 32,563										
010	Housekeeping	144,492	229	\$ 144,721									
060	Laundry and Linen	83,051	1,681	7,524	\$ 92,256								
065	Dietary	497,016	4,186	18,735	0	\$ 519,937							
155	Social Services	N/A	269	1,205	0	0	\$ 1,475						
160	Activities	N/A	2,742	12,275	0	0	0	\$ 15,017					
165	Administration	N/A	1,486	6,649	0	0	0	0		\$ 8,135	\$ 8,135		
166	Medical Records	78,208	509	2,277	0	0	0	0		80,994		\$ 80,994	
170	Inservice Education - Nursing	77,612	375	1,678	0	0	0	0	\$ 79,665				
ANCILLARY SERVICES													
075	Patient Supplies		21	95	0	0	0	0	0	116	16	156	\$ 288
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	115	1,149	1,264
080	Physical Therapy		1,348	6,035	0	0	0	0	0	7,383	409	4,072	11,865
081	Respiratory Therapy		0	0	0	0	0	0	0	0	2	18	19
082	Occupational Therapy		419	1,875	0	0	0	0	0	2,294	368	3,663	6,325
083	Speech Pathology		72	323	0	0	0	0	0	395	113	1,123	1,631
085	Pharmacy		188	843	0	0	0	0	0	1,031	192	1,909	3,132
090	Laboratory		0	0	0	0	0	0	0	0	22	222	244
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	21	205	226
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		18,814	84,206	92,256	519,937	1,475	15,017	79,665	811,370	6,862	68,317	886,548 *
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		224	1,001	0	0	0	0	0	1,224	16	160	1,400
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 912,942	\$ 32,563	\$ 144,721	\$ 92,256	\$ 519,937	\$ 1,475	\$ 15,017	\$ 79,665	\$ 823,813	\$ 8,135	\$ 80,994	\$ 912,942

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
COUNTRY VILLA CLAREMONT HEALTHCARE CENTER

Provider NPI:
1982698882

OSHPD Facility Number:
206190373

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	\$ 278,181	\$ 278,181										
010	Housekeeping	28,946	1,955	\$ 30,901									
060	Laundry and Linen	13,432	14,361	1,607	\$ 29,399								
065	Dietary	265,979	35,759	4,000	0	\$ 305,739							
155	Social Services	4,620	2,301	257	0	0	\$ 7,178						
160	Activities	18,073	23,429	2,621	0	0	0	\$ 44,123					
165	Administration	N/A	12,692	1,420	0	0	0	0		\$ 14,112	\$ 14,112		
166	Medical Records	10,843	4,346	486	0	0	0	0		15,675		\$ 15,675	
170	Inservice Education - Nursing	571	3,203	358	0	0	0	0	\$ 4,132				
ANCILLARY SERVICES													
075	Patient Supplies	10,951	180	20	0	0	0	0	0	11,152	27	30	\$ 11,209
077	Specialized Support Surfaces	98,241	0	0	0	0	0	0	0	98,241	200	222	98,664
080	Physical Therapy	209	11,519	1,289	0	0	0	0	0	13,016	710	788	14,514
081	Respiratory Therapy	1,515	0	0	0	0	0	0	0	1,515	3	3	1,522
082	Occupational Therapy	25	3,579	400	0	0	0	0	0	4,004	638	709	5,351
083	Speech Pathology	0	617	69	0	0	0	0	0	686	196	217	1,099
085	Pharmacy	157,348	1,609	180	0	0	0	0	0	159,137	333	369	159,839
090	Laboratory	18,703	0	0	0	0	0	0	0	18,703	39	43	18,785
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	17,563	0	0	0	0	0	0	0	17,563	36	40	17,639
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	156,839	160,722	17,980	29,399	305,739	7,178	44,123	4,132	726,112	11,903	13,222	751,236 *
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	6,745	1,910	214	0	0	0	0	0	8,868	28	31	8,927
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,088,784	\$ 278,181	\$ 30,901	\$ 29,399	\$ 305,739	\$ 7,178	\$ 44,123	\$ 4,132	\$ 1,058,997	\$ 14,112	\$ 15,675	\$ 1,088,784

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
COUNTRY VILLA CLAREMONT HEALTHCARE CENTER

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

Provider NPI:
1982698882

OSHPD Facility Number:
206190373

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)	\$ 444,361	85%							
	Property Tax (line 40)	76,100	15%	\$ 520,461						
005	Plant Operations and Maintenance			9,746	\$ 9,746					
010	Housekeeping			3,589	68	\$ 3,657				
060	Laundry and Linen			26,365	503	190	\$ 27,059			
065	Dietary			65,651	1,253	473	0	\$ 67,377		
155	Social Services			4,224	81	30	0	0	\$ 4,335	
160	Activities			43,013	821	310	0	0	0	\$ 44,144
165	Administration			23,301	445	168	0	0	0	0
166	Medical Records			7,979	152	58	0	0	0	0
170	Inservice Education - Nursing			5,880	112	42	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			331	6	2	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			21,148	404	153	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			6,571	125	47	0	0	0	0
083	Speech Pathology			1,132	22	8	0	0	0	0
085	Pharmacy			2,954	56	21	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			295,071	5,631	2,128	27,059	67,377	4,335	44,144
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			3,506	67	25	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 520,461	100%	\$ 520,461	\$ 9,746	\$ 3,657	\$ 27,059	\$ 67,377	\$ 4,335	\$ 44,144

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
COUNTRY VILLA CLAREMONT HEALTHCARE CENTER

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

Provider NPI:
1982698882

OSHPD Facility Number:
206190373

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 85% Of Total	Property Tax 15% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 444,361	85%							
	Property Tax (line 40)	76,100	15%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 23,914	\$ 23,914				
166	Medical Records				8,188		\$ 8,188			
170	Inservice Education - Nursing			\$ 6,035						
	ANCILLARY SERVICES									
075	Patient Supplies			0	340	46	16	\$ 402	\$ 343	\$ 59
077	Specialized Support Surfaces			0	0	339	116	455	389	67
080	Physical Therapy			0	21,704	1,202	412	23,318	19,908	3,409
081	Respiratory Therapy			0	0	5	2	7	6	1
082	Occupational Therapy			0	6,743	1,081	370	8,195	6,997	1,198
083	Speech Pathology			0	1,162	332	114	1,607	1,372	235
085	Pharmacy			0	3,032	563	193	3,788	3,234	554
090	Laboratory			0	0	66	22	88	75	13
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	61	21	81	70	12
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			6,035	451,780	20,171	6,907	478,858	408,841	70,017
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	3,598	47	16	3,662	3,126	535
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 520,461	100%	\$ 6,035	\$ 488,359	\$ 23,914	\$ 8,188	\$ 520,461	\$ 444,361	\$ 76,100

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
COUNTRY VILLA CLAREMONT HEALTHCARE CENTER

Provider NPI:
1982698882

OSHPD Facility Number:
206190373

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. 11% of Total	Quality Assur. Fees 27% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 6,923												
055	Interest - Other	1,329												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,023,101												
	Total Costs Allocable as Administration	1,031,353	61%											
167	CDPH Licensing Fees	23,760	1%											
168	Professional Liability Insurance	189,259	11%											
169	Quality Assurance Fees	451,329	27%											
174	Caregiver Training	0	0%											
	Total	1,695,701	100%						\$ 1,695,701					
ANCILLARY SERVICES														
075	Patient Supplies			\$ 1,752	\$ 116	\$ 11,152	\$ 340	\$ 13,359	3,271	\$ 1,989	\$ 46	\$ 365	\$ 871	\$ -
077	Specialized Support Surfaces			0	0	98,241	0	98,241	24,053	14,629	337	2,685	6,402	0
080	Physical Therapy			306,128	7,383	13,016	21,704	348,231	85,259	51,856	1,195	9,516	22,693	0
081	Respiratory Therapy			0	0	1,515	0	1,515	371	226	5	41	99	0
082	Occupational Therapy			300,165	2,294	4,004	6,743	313,207	76,684	46,641	1,074	8,559	20,410	0
083	Speech Pathology			93,794	395	686	1,162	96,036	23,513	14,301	329	2,624	6,258	0
085	Pharmacy			0	1,031	159,137	3,032	163,200	39,957	24,303	560	4,460	10,635	0
090	Laboratory			285	0	18,703	0	18,988	4,649	2,828	65	519	1,237	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	17,563	0	17,563	4,300	2,615	60	480	1,145	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			3,852,585	811,370	726,112	451,780	5,841,847	1,430,292	869,927	20,041	159,636	380,687	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	1,224	8,868	3,598	13,691	3,352	2,039	47	374	892	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 1,695,701		\$ 4,554,709	\$ 823,813	\$ 1,058,997	\$ 488,359	\$ 6,925,879	\$ 1,695,701					
	Total Administrative Costs							\$ 1,695,701		\$ 1,031,353	\$ 23,760	\$ 189,259	\$ 451,329	\$ -
	Unit Cost Multiplier							0.24483551						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 89,129	\$ 29,787	\$ 32,102	\$ 151,017							
	TOTAL FACILITY COSTS							\$ 8,772,597						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
COUNTRY VILLA CLAREMONT HEALTHCARE CENTER

Provider NPI:
1982698882

OSHPD Facility Number:
206190373

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 Svcs (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	353									
010	Housekeeping	130	130								
060	Laundry and Linen	955	955	955							
065	Dietary	2,378	2,378	2,378							
155	Social Services	153	153	153							
160	Activities	1,558	1,558	1,558							
165	Administration	844	844	844							
166	Medical Records	289	289	289							
170	Inservice Education - Nursing	213	213	213							
	ANCILLARY SERVICES										
075	Patient Supplies	12	12	12						13,359	13,359
077	Specialized Support Surfaces									98,241	98,241
080	Physical Therapy	766	766	766						348,231	348,231
081	Respiratory Therapy									1,515	1,515
082	Occupational Therapy	238	238	238						313,207	313,207
083	Speech Pathology	41	41	41						96,036	96,036
085	Pharmacy	107	107	107						163,200	163,200
090	Laboratory									18,988	18,988
095	Home Health Services									0	0
100	Other Ancillary Services									17,563	17,563
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	10,688	10,688	10,688	326,430	97,929	3,883,732	3,883,732	3,883,732	5,841,847	5,841,847
110	Intermediate Care						0	0	0	0	0
115	Mentally Disordered Care						0	0	0	0	0
120	Developmentally Disabled Care						0	0	0	0	0
125	Subacute Care						0	0	0	0	0
126	Subacute Care - Pediatric						0	0	0	0	0
128	Transitional Inpatient Care						0	0	0	0	0
130	Hospice Inpatient Care						0	0	0	0	0
135	Other Routine Services						0	0	0	0	0
	NONREIMBURSABLE										
139	Residential Care									0	0
140	Beauty and Barber	127	127	127						13,691	13,691
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	18,852	18,499	18,369	326,430	97,929	3,883,732	3,883,732	3,883,732	6,925,879	6,925,879
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 45,016 0.011590913	\$ 80,676 0.020772803			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 32,563 1.76025731	\$ 144,721 7.87853631	\$ 92,256 0.28262123	\$ 519,937 5.30932667	\$ 1,475 0.00037972	\$ 15,017 0.00386670	\$ 79,665 0.02051250	\$ 8,135 0.00117460	\$ 80,994 0.01169435
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 278,181 15.03762366	\$ 30,901 1.68223045	\$ 29,399 0.09006360	\$ 305,739 3.12204570	\$ 7,178 0.00184826	\$ 44,123 0.01136086	\$ 4,132 0.00106401	\$ 14,112 0.00203751	\$ 15,675 0.00226326
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 520,461 27.60773393	\$ 9,746 0.52681389	\$ 3,657 0.19911216	\$ 27,059 0.08289264	\$ 67,377 0.68802340	\$ 4,335 0.00111621	\$ 44,144 0.01136635	\$ 6,035 0.00155394	\$ 23,914 0.00345279	\$ 8,188 0.00118229

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
COUNTRY VILLA CLAREMONT HEALTHCARE CENTER

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

Provider NPI:
1982698882

OSHPD Facility Number:
206190373

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	\$ 28,352	\$ 0	\$ 28,352	(Sch 3)
005	.20-.39	Fringe Benefits	6200	18,737	(14,526)	4,211	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	278,181	0	278,181	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 325,270	\$ (14,526)	\$ 310,744	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 0	\$ 0	\$ 0	(Sch 3)
010	.20-.39	Fringe Benefits	6300	0	0	0	(Sch 3)
010	.79	Agency Staff	6300	144,492	0	144,492	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	28,946	0	28,946	(Sch 4)
010		Housekeeping - Total	6300	\$ 173,438	\$ 0	\$ 173,438	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 4,292	\$ 0	\$ 4,292	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	20,452	0	20,452	(Sch 5)
025		Depreciation: Equipment	7140	27,789	0	27,789	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	391,828	0	391,828	(Sch 5)
040		Property Taxes	7300	73,088	3,012	76,100	(Sch 5)
045		Property Insurance	7400	6,923	0	6,923	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	0	0	0	(Sch 6)
055		Interest - Other	7600	\$ 1,329	\$ 0	\$ 1,329	(Sch 6)
057		Subtotal 005 - 055		\$ 1,024,409	\$ (11,514)	\$ 1,012,895	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 38,201	\$ (35,929)	\$ 2,272	(Sch 3)
060	.20-.39	Fringe Benefits	6400	18,191	(13,621)	4,570	(Sch 3)
060	.79	Agency Staff	6400	76,209	0	76,209	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	14,253	(821)	13,432	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 146,854	\$ (50,371)	\$ 96,483	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 316,330	\$ (1,670)	\$ 314,660	(Sch 3)
065	.20-.39	Fringe Benefits	6500	169,333	13,023	182,356	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	267,522	(1,543)	265,979	(Sch 4)
065		Dietary - Total	6500	\$ 753,185	\$ 9,810	\$ 762,995	
070		Provision for Bad Debts	7700	\$ 0	0	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$ 1,396	\$ 0	\$ 1,396	(Sch 2)
075	.20-.39	Fringe Benefits	8100	738	(382)	356	(Sch 2)
075	.79	Agency Staff	8100	0	0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	10,616	335	10,951	(Sch 4)
075		Patient Supplies - Total	8100	\$ 12,750	\$ (47)	\$ 12,703	
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	98,241	0	98,241	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 98,241	\$ 0	\$ 98,241	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
COUNTRY VILLA CLAREMONT HEALTHCARE CENTER

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

Provider NPI:
1982698882

OSHPD Facility Number:
206190373

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	306,128	0	306,128	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	209	0	209	(Sch 4)
080		Physical Therapy - Total	8200	\$ 306,337	\$ 0	\$ 306,337	
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	1,515	0	1,515	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 1,515	\$ 0	\$ 1,515	
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	300,165	0	300,165	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	25	0	25	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 300,190	\$ 0	\$ 300,190	
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	93,794	0	93,794	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	0	0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 93,794	\$ 0	\$ 93,794	
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	157,348	0	157,348	(Sch 4)
085		Pharmacy - Total	8300	\$ 157,348	\$ 0	\$ 157,348	
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	\$ 227	\$ 0	\$ 227	(Sch 2)
090	.20-.39	Fringe Benefits	8400	120	(62)	58	(Sch 2)
090	.79	Agency Staff	8400	0	0	0	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	20,170	(1,467)	18,703	(Sch 4)
090		Laboratory - Total	8400	\$ 20,517	\$ (1,529)	\$ 18,988	
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	17,563	0	17,563	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 17,563	\$ 0	\$ 17,563	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
COUNTRY VILLA CLAREMONT HEALTHCARE CENTER

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

Provider NPI:
1982698882

OSHPD Facility Number:
206190373

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		\$ 1,008,255	\$ (1,576)	\$ 1,006,679	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 2,322,279	\$ (4,869)	\$ 2,317,410	(Sch 2)
105	.20-.39	Fringe Benefits	6110	1,246,447	163,036	1,409,483	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	154,375	2,464	156,839	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 3,723,101	\$ 160,631	\$ 3,883,732	
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 CLAREMONT HEALTHCARE CENTER

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

Provider NPI:
1982698882

OSHPD Facility Number:
206190373

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	6,745	0	6,745 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 6,745	\$ 0	\$ 6,745
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		\$ 3,729,846	\$ 160,631	\$ 3,890,477
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 34,823	\$ 0	\$ 34,823 (Sch 2)
155	.20-.39	Fringe Benefits	6600	19,240	(9,047)	10,193 (Sch 2)
155	.49	Agency Staff	6600	0	0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	4,624	(4)	4,620 (Sch 4)
155		Social Services - Total	6600	\$ 58,687	\$ (9,051)	\$ 49,636

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
COUNTRY VILLA CLAREMONT HEALTHCARE CENTER

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

Provider NPI:
1982698882

OSHPD Facility Number:
206190373

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	\$ 61,934	\$ 0	\$ 61,934	(Sch 2)
160	.20-.39	Fringe Benefits	6700	30,296	(11,554)	18,742	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	18,073	0	18,073	(Sch 4)
160		Activities - Total	6700	\$ 110,303	\$ (11,554)	\$ 98,749	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 340,926	\$ 0	\$ 340,926	(Sch 6)
165	.20-.39	Fringe Benefits	6900	197,448	(90,842)	106,606	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	504,300	71,269	575,569	(Sch 6)
165		Administration - Total	6900	\$ 1,042,674	\$ (19,573)	\$ 1,023,101	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 51,255	\$ 10,507	\$ 61,762	(Sch 3)
166	.20-.39	Fringe Benefits	6900	29,756	(13,310)	16,446	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	10,171	672	10,843	(Sch 4)
166		Medical Records - Total	6900	\$ 91,182	\$ (2,131)	\$ 89,051	
167		CDPH Licensing Fees	6900	\$ 23,760	\$ 0	\$ 23,760	(Sch 6)
168		Professional Liability Insurance	6900	\$ 157,834	\$ 31,425	\$ 189,259	(Sch 6)
169		Quality Assurance Fees	6900	\$ 451,329	\$ 0	\$ 451,329	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 64,955	\$ (2,060)	\$ 62,895	(Sch 3)
170	.20-.39	Fringe Benefits	6800	31,752	(17,035)	14,717	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	571	0	571	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 97,278	\$ (19,095)	\$ 78,183	
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		\$ 2,033,047	\$ (29,979)	\$ 2,003,068	
200		Total		\$ 8,695,596	\$ 77,001	\$ 8,772,597	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 266,979	
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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 CLAREMONT HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1982698882		14
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 purpose 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$0	\$266,979	\$266,979	

Provider Name							Fiscal Period	Provider NPI		Adjustments	
COUNTRY VILLA CLAREMONT HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1982698882		14	
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>											
2	10.5	065	4	8A-1	065	4	Dietary - Other - Nonlabor	\$267,522	(\$1,543)	\$265,979	
	10.5	075	4	8A-1	075	4	Patient Supplies - Other - Nonlabor	10,616	335	10,951	
	10.5	090	4	8A-1	090	4	Laboratory - Other - Nonlabor	20,170	(1,467)	18,703	
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	154,375	2,464	156,839	
	10.5	155	4	8A-1	155	4	Social Services - Other - Nonlabor	4,624	(4)	4,620	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	504,300	(169)	504,131 *	
							To adjust TwinMed expense 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	\$18,737	(\$14,526)	\$4,211	
	10.5	060	1	8A-1	060	1	Laundry and Linen - Salaries and Wages	38,201	(9,457)	28,744 *	
	10.5	065	2	8A-1	065	2	Dietary - Fringe Benefits	169,333	13,389	182,722 *	
	10.5	075	2	8A-1	075	2	Patient Supplies - Fringe Benefits	738	(382)	356	
	10.5	090	2	8A-1	090	2	Laboratory - Fringe Benefits	120	(62)	58	
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	1,246,447	164,191	1,410,638 *	
	10.5	155	2	8A-1	155	2	Social Services - Fringe Benefits	19,240	(9,047)	10,193	
	10.5	160	2	8A-1	160	2	Activities - Fringe Benefits	30,296	(11,554)	18,742	
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	197,448	(90,842)	106,606	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 504,131	(3,770)	500,361 *	
	10.5	166	2	8A-1	166	2	Medical Records - Fringe Benefits	29,756	(15,758)	13,998 *	
	10.5	170	2	8A-1	170	2	Inservice Education - Nursing - Fringe Benefits	31,752	(16,646)	15,106 *	
							To adjust workers' compensation insurance expense to agree with the provider's schedule. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI	Adjustments			
COUNTRY VILLA CLAREMONT HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1982698882	14			
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	060	1	8A-1	060	1	Laundry and Linen - Salaries and Wages	*	\$28,744	(\$26,472)	\$2,272	
	10.5	060	2	8A-1	060	2	Laundry and Linen - Fringe Benefits		18,191	(13,621)	4,570	
							To adjust laundry expenses to agree with the provider's schedule. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304					
5	10.5	040	4	8A-1	040	4	Property Taxes		\$73,088	\$3,012	\$76,100	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	500,361	68,582	568,943 *	
	10.5	166	1	8A-1	166	1	Medical Records - Salaries and Wages		51,255	3,723	54,978 *	
	10.5	166	4	8A-1	166	4	Medical Records - Other - Nonlabor		10,171	672	10,843	
	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance		157,834	6,984	164,818 *	
							To reverse the provider's allocation of overhead costs to other facilities for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304					
6	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance	*	\$164,818	\$24,441	\$189,259	
							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					
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	\$568,943			
7	To eliminate legal expense not related to patient care. 42 CFR 413.9(c)(3) CMS Pub. 15-1, Sections 2102.3, 2136.2, and 2105										(\$189)	
8	To eliminate travel airfare expenses not related to patient care. 42 CFR 413.9(c)(3) CMS Pub. 15-1, Sections 2102.3, 2136.2, and 2105										(1,720)	
-Continued on next page-												
*Balance carried forward from prior/to subsequent adjustments												

Provider Name							Fiscal Period	Provider NPI	Adjustments		
COUNTRY VILLA CLAREMONT HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1982698882	14		
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>ADJUSTMENTS TO REPORTED COSTS</u>											
-Continued from previous page-											
9							To eliminate travel mileage and rental expenses not related to patient care. 42 CFR 413.9(c)(3) CMS Pub. 15-1, Sections 2102.3, 2136.2, and 2105		(1,383) <u>(\$3,292)</u>	\$565,651 *	
10	10.5	060	4	8A-1	060	4	Laundry and Linen - Other - Nonlabor To eliminate prior period laundry expenses not related to the current audit period. 42 CFR 413.5 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.1, 2304, and 2306	\$14,253	(\$821)	\$13,432	
11	10.5	065	1	8A-1	065	1	Dietary - Salaries and Wages	\$316,330	(\$1,670)	\$314,660	
	10.5	065	2	8A-1	065	2	Dietary - Fringe Benefits	* 182,722	(366)	182,356	
	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages	2,322,279	(4,869)	2,317,410	
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	* 1,410,638	(1,155)	1,409,483	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 565,651	9,918	575,569	
	10.5	166	1	8A-1	166	1	Medical Records - Salaries and Wages	* 54,978	6,784	61,762	
	10.5	166	2	8A-1	166	2	Medical Records - Fringe Benefits	* 13,998	2,448	16,446	
	10.5	170	1	8A-1	170	1	Inservice Education - Nursing - Salaries and Wages	64,955	(2,060)	62,895	
	10.5	170	2	8A-1	170	2	Inservice Education - Nursing - Fringe Benefits	* 15,106	(389)	14,717	
To adjust reported home office costs to agree with the Country Villa Health Services home office audit report for fiscal period ended December 31, 2011. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304											

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period			Provider NPI		Adjustments
COUNTRY VILLA CLAREMONT HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1982698882		14
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>												
12	4.1	005	2	1	15	N/A	Medi-Cal Days		27,648	2	27,650	
							To adjust reported Medi-Cal Nursing Facility 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					

Provider Name							Fiscal Period			Provider NPI		Adjustments
COUNTRY VILLA CLAREMONT HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1982698882		14
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>ADJUSTMENTS TO OTHER MATTERS</u>												
	Not Reported			1	14	N/A	Overpayments	\$0				
13							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	\$12,140				
14							To recover Medi-Cal overpayments because the Share of Cost was not properly deducted from the amount billed. 42 CFR 413.5 and 413.20 CMS Pub. 15-1, Sections 2300 and 2409 CCR, Title 22, Sections 50786 and 51458.1	<u>1,008</u> <u>\$13,148</u>	\$13,148			