

**REPORT
ON THE
RATE SETTING AUDIT**

**COUNTRY VILLA EAST NURSING CENTER
LOS ANGELES, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1043204324**

**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: Yanique French**



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 EAST NURSING CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1043204324
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 \$5,632, 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 EAST NURSING CENTER

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

Provider NPI:
1043204324

OSHPD Facility No.:
206190597

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	\$ 3,608,226	\$ 105.61
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 859,432	\$ 25.16
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 708,895	\$ 20.75
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 108,100	\$ 3.16
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 20,446	\$ 0.60
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 21,261	\$ 0.62
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 151,148	\$ 4.42
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 407,773	\$ 11.94
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 802,144	\$ 23.48
11	Cost of Routine Service/Audited Total Costs	\$ 6,615,115	\$ 6,687,426	\$ 195.74
12	Total Patient Days (Adj)	34,164	34,164	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 193.63	\$ 195.74	
14	Overpayments (Adjs 9 & 10)	\$ 0	\$ 5,632	
15	Medi-Cal Days (Adj 8)	26,198	25,944	
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 EAST NURSING CENTER

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

Provider NPI:
1043204324

OSHPD Facility No.:
206190597

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 EAST NURSING CENTER

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

Provider NPI:
1043204324

OSHPD Facility No.:
206190597

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	\$ 65,641	\$ 65,641		
160	Activities	100,548		\$ 100,548	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
	ANCILLARY SERVICES				
075	Patient Supplies	2,194	0	0	2,194
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	441,192	0	0	441,192
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	260,434	0	0	260,434
083	Speech Pathology	53,592	0	0	53,592
085	Pharmacy	0	0	0	0
090	Laboratory	17,885	0	0	17,885
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	3,442,037	65,641	100,548	3,608,226 *
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	\$ 4,383,523	\$ 65,641	\$ 100,548	\$ 4,383,523

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
COUNTRY VILLA EAST NURSING CENTER

Provider NPI:
1043204324

OSHPD Facility Number:
206190597

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	\$ 50,882	\$ 50,882										
010	Housekeeping	263,864	411	\$ 264,275									
060	Laundry and Linen	5,923	2,470	12,932	\$ 21,325								
065	Dietary	440,169	5,285	27,672	0	\$ 473,126							
155	Social Services	N/A	226	1,184	0	0	\$ 1,410						
160	Activities	N/A	3,342	17,498	0	0	0	\$ 20,840					
165	Administration	N/A	3,306	17,311	0	0	0	0		\$ 20,617	\$ 20,617		
166	Medical Records	54,302	307	1,605	0	0	0	0		56,213		\$ 56,213	
170	Inservice Education - Nursing	68,546	417	2,181	0	0	0	0	\$ 71,144				
ANCILLARY SERVICES													
075	Patient Supplies		274	1,433	0	0	0	0	0	1,707	99	269	\$ 2,075
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	87	237	323
080	Physical Therapy		470	2,462	0	0	0	0	0	2,932	1,470	4,009	8,411
081	Respiratory Therapy		0	0	0	0	0	0	0	0	10	28	38
082	Occupational Therapy		533	2,789	0	0	0	0	0	3,322	880	2,400	6,602
083	Speech Pathology		86	452	0	0	0	0	0	538	180	491	1,209
085	Pharmacy		283	1,480	0	0	0	0	0	1,763	682	1,859	4,304
090	Laboratory		0	0	0	0	0	0	0	0	63	171	234
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	31	83	114
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		33,334	174,542	21,325	473,126	1,410	20,840	71,144	795,722	17,096	46,614	859,432 *
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care		0	0	0	0	0	0	0	0	0	0	0 *
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		140	732	0	0	0	0	0	872	19	53	944
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 883,686	\$ 50,882	\$ 264,275	\$ 21,325	\$ 473,126	\$ 1,410	\$ 20,840	\$ 71,144	\$ 806,856	\$ 20,617	\$ 56,213	\$ 883,686

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
COUNTRY VILLA EAST NURSING CENTER

Provider NPI:
1043204324

OSHPD Facility Number:
206190597

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	\$ 244,719	\$ 244,719										
010	Housekeeping	36,308	1,975	\$ 38,283									
060	Laundry and Linen	27,156	11,879	1,873	\$ 40,908								
065	Dietary	236,777	25,418	4,009	0	\$ 266,204							
155	Social Services	5,674	1,088	172	0	0	\$ 6,933						
160	Activities	8,962	16,072	2,535	0	0	0	\$ 27,569					
165	Administration	N/A	15,901	2,508	0	0	0	0		\$ 18,408	\$ 18,408		
166	Medical Records	8,722	1,474	232	0	0	0	0		10,429		\$ 10,429	
170	Inservice Education - Nursing	79	2,004	316	0	0	0	0	\$ 2,399				
ANCILLARY SERVICES													
075	Patient Supplies	23,937	1,317	208	0	0	0	0	0	25,461	88	50	\$ 25,599
077	Specialized Support Surfaces	26,432	0	0	0	0	0	0	0	26,432	77	44	26,553
080	Physical Therapy	0	2,261	357	0	0	0	0	0	2,618	1,313	744	4,674
081	Respiratory Therapy	3,076	0	0	0	0	0	0	0	3,076	9	5	3,090
082	Occupational Therapy	94	2,562	404	0	0	0	0	0	3,060	786	445	4,291
083	Speech Pathology	0	415	65	0	0	0	0	0	481	161	91	732
085	Pharmacy	203,661	1,360	214	0	0	0	0	0	205,235	609	345	206,189
090	Laboratory	1,244	0	0	0	0	0	0	0	1,244	56	32	1,332
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	9,326	0	0	0	0	0	0	0	9,326	27	15	9,369
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	155,364	160,322	25,284	40,908	266,204	6,933	27,569	2,399	684,983	15,265	8,648	708,895 *
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	3,881	673	106	0	0	0	0	0	4,660	17	10	4,687
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 995,412	\$ 244,719	\$ 38,283	\$ 40,908	\$ 266,204	\$ 6,933	\$ 27,569	\$ 2,399	\$ 966,575	\$ 18,408	\$ 10,429	\$ 995,412

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
COUNTRY VILLA EAST NURSING CENTER

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

Provider NPI:
1043204324

OSHPD Facility Number:
206190597

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)	\$ 113,503	84%							
	Property Tax (line 40)	21,468	16%	\$ 134,971						
005	Plant Operations and Maintenance			1,545	\$ 1,545					
010	Housekeeping			1,077	12	\$ 1,089				
060	Laundry and Linen			6,477	75	53	\$ 6,605			
065	Dietary			13,858	160	114	0	\$ 14,133		
155	Social Services			593	7	5	0	0	\$ 605	
160	Activities			8,763	101	72	0	0	0	\$ 8,937
165	Administration			8,669	100	71	0	0	0	0
166	Medical Records			804	9	7	0	0	0	0
170	Inservice Education - Nursing			1,092	13	9	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			718	8	6	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			1,233	14	10	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			1,397	16	11	0	0	0	0
083	Speech Pathology			226	3	2	0	0	0	0
085	Pharmacy			741	9	6	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
ROUTINE SERVICES										
105	Skilled Nursing Care			87,411	1,012	719	6,605	14,133	605	8,937
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			367	4	3	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 134,971	100%	\$ 134,971	\$ 1,545	\$ 1,089	\$ 6,605	\$ 14,133	\$ 605	\$ 8,937

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
COUNTRY VILLA EAST NURSING CENTER

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

Provider NPI:
1043204324

OSHPD Facility Number:
206190597

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 84% Of Total	Property Tax 16% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 113,503	84%							
	Property Tax (line 40)	21,468	16%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 8,841	\$ 8,841				
166	Medical Records				820		\$ 820			
170	Inservice Education - Nursing			\$ 1,114						
	ANCILLARY SERVICES									
075	Patient Supplies			0	732	42	4	\$ 778	\$ 655	\$ 124
077	Specialized Support Surfaces			0	0	37	3	41	34	6
080	Physical Therapy			0	1,257	630	58	1,946	1,637	310
081	Respiratory Therapy			0	0	4	0	5	4	1
082	Occupational Therapy			0	1,424	377	35	1,837	1,545	292
083	Speech Pathology			0	231	77	7	315	265	50
085	Pharmacy			0	756	292	27	1,075	904	171
090	Laboratory			0	0	27	2	29	25	5
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	13	1	14	12	2
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			1,114	120,536	7,331	680	128,547	108,100	20,446 *
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	374	8	1	383	322	61
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 134,971	100%	\$ 1,114	\$ 125,310	\$ 8,841	\$ 820	\$ 134,971	\$ 113,503	\$ 21,468

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
COUNTRY VILLA EAST NURSING CENTER

Provider NPI:
1043204324

OSHPD Facility Number:
206190597

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. 58% of Total	CDPH Licensing Fees 2% of Total	Professional Liability Ins. 11% of Total	Quality Assur. Fees 29% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 6,248												
055	Interest - Other	1,773												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	959,311												
	Total Costs Allocable as Administration	967,332	58%											
167	CDPH Licensing Fees	25,639	2%											
168	Professional Liability Insurance	182,274	11%											
169	Quality Assurance Fees	491,747	29%											
174	Caregiver Training	0	0%											
	Total	1,666,992	100%						\$ 1,666,992					
ANCILLARY SERVICES														
075	Patient Supplies			\$ 2,194	\$ 1,707	\$ 25,461	\$ 732	\$ 30,095	7,986	\$ 4,634	\$ 123	\$ 873	\$ 2,356	\$ -
077	Specialized Support Surfaces			0	0	26,432	0	26,432	7,014	4,070	108	767	2,069	0
080	Physical Therapy			441,192	2,932	2,618	1,257	447,999	118,876	68,982	1,828	12,998	35,067	0
081	Respiratory Therapy			0	0	3,076	0	3,076	816	474	13	89	241	0
082	Occupational Therapy			260,434	3,322	3,060	1,424	268,240	71,177	41,303	1,095	7,783	20,997	0
083	Speech Pathology			53,592	538	481	231	54,841	14,552	8,444	224	1,591	4,293	0
085	Pharmacy			0	1,763	205,235	756	207,754	55,127	31,990	848	6,028	16,262	0
090	Laboratory			17,885	0	1,244	0	19,129	5,076	2,945	78	555	1,497	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	9,326	0	9,326	2,475	1,436	38	271	730	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			3,608,226	795,722	684,983	120,536	5,209,466	1,382,326	802,144	21,261	151,148	407,773	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	872	4,660	374	5,906	1,567	909	24	171	462	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 1,666,992		\$ 4,383,523	\$ 806,856	\$ 966,575	\$ 125,310	\$ 6,282,264	\$ 1,666,992					
	Total Administrative Costs							\$ 1,666,992		\$ 967,332	\$ 25,639	\$ 182,274	\$ 491,747	\$ -
	Unit Cost Multiplier							0.26534891						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 76,830	\$ 28,837	\$ 9,661	\$ 115,328							
	TOTAL FACILITY COSTS							\$ 8,064,584						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
COUNTRY VILLA EAST NURSING CENTER

Provider NPI:
1043204324

OSHPD Facility Number:
206190597

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	198									
010	Housekeeping	138	138								
060	Laundry and Linen	830	830	830							
065	Dietary	1,776	1,776	1,776	0						
155	Social Services	76	76	76	0	0					
160	Activities	1,123	1,123	1,123	0	0					
165	Administration	1,111	1,111	1,111	0	0					
166	Medical Records	103	103	103	0	0					
170	Inservice Education - Nursing	140	140	140	0	0					
ANCILLARY SERVICES											
075	Patient Supplies	92	92	92	0	0	0	0	0	30,095	30,095
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	26,432	26,432
080	Physical Therapy	158	158	158	0	0	0	0	0	447,999	447,999
081	Respiratory Therapy	0	0	0	0	0	0	0	0	3,076	3,076
082	Occupational Therapy	179	179	179	0	0	0	0	0	268,240	268,240
083	Speech Pathology	29	29	29	0	0	0	0	0	54,841	54,841
085	Pharmacy	95	95	95	0	0	0	0	0	207,754	207,754
090	Laboratory	0	0	0	0	0	0	0	0	19,129	19,129
095	Home Health Services	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	0	0	0	0	0	0	0	0	9,326	9,326
101	Subacute Care Ancillary Services	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES											
105	Skilled Nursing Care	11,202	11,202	11,202	446,159	100,203	3,597,401	3,597,401	3,597,401	5,209,466	5,209,466
110	Intermediate Care	0	0	0	0	0	0	0	0	0	0
115	Mentally Disordered Care	0	0	0	0	0	0	0	0	0	0
120	Developmentally Disabled Care	0	0	0	0	0	0	0	0	0	0
125	Subacute Care	0	0	0	0	0	0	0	0	0	0
126	Subacute Care - Pediatric	0	0	0	0	0	0	0	0	0	0
128	Transitional Inpatient Care	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE											
139	Residential Care	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	47	47	47	0	0	0	0	0	5,906	5,906
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0
TOTAL STATISTICS		17,297	17,099	16,961	446,159	100,203	3,597,401	3,597,401	3,597,401	6,282,264	6,282,264
TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)							\$ 65,641 0.018246784	\$ 100,548 0.027950178			
TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)			\$ 50,882 2.97572958	\$ 264,275 15.58131305	\$ 21,325 0.04779764	\$ 473,126 4.72167807	\$ 1,410 0.00039204	\$ 20,840 0.00579295	\$ 71,144 0.01977650	\$ 20,617 0.00328176	\$ 56,213 0.00894795
TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)			\$ 244,719 14.31188958	\$ 38,283 2.25712168	\$ 40,908 0.09168991	\$ 266,204 2.65664266	\$ 6,933 0.00192729	\$ 27,569 0.00766359	\$ 2,399 0.00066678	\$ 18,408 0.00293018	\$ 10,429 0.00166001
TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)		\$ 134,971 7.80314505	\$ 1,545 0.09035749	\$ 1,089 0.06422401	\$ 6,605 0.01480394	\$ 14,133 0.14104291	\$ 605 0.00016812	\$ 8,937 0.00248416	\$ 1,114 0.00030969	\$ 8,841 0.00140730	\$ 820 0.00013047

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
COUNTRY VILLA EAST NURSING CENTER

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

Provider NPI:
1043204324

OSHPD Facility Number:
206190597

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	\$ 42,736	\$ 0	\$ 42,736	(Sch 3)
005	.20-.39	Fringe Benefits	6200	14,680	(6,534)	8,146	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	244,719	0	244,719	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 302,135	\$ (6,534)	\$ 295,601	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 208,141	\$ 0	\$ 208,141	(Sch 3)
010	.20-.39	Fringe Benefits	6300	73,294	(17,571)	55,723	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	36,333	(25)	36,308	(Sch 4)
010		Housekeeping - Total	6300	\$ 317,768	\$ (17,596)	\$ 300,172	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 0	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	30,260	0	30,260	(Sch 5)
025		Depreciation: Equipment	7140	17,597	0	17,597	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	65,667	(21)	65,646	(Sch 5)
040		Property Taxes	7300	21,176	292	21,468	(Sch 5)
045		Property Insurance	7400	6,248	0	6,248	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	0	0	0	(Sch 6)
055		Interest - Other	7600	\$ 1,773	\$ 0	\$ 1,773	(Sch 6)
057		Subtotal 005 - 055		\$ 762,624	\$ (23,859)	\$ 738,765	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 90,570	\$ (90,152)	\$ 418	(Sch 3)
060	.20-.39	Fringe Benefits	6400	27,415	(21,910)	5,505	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	27,020	136	27,156	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 145,005	\$ (111,926)	\$ 33,079	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 312,525	\$ (853)	\$ 311,672	(Sch 3)
065	.20-.39	Fringe Benefits	6500	103,005	25,492	128,497	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	242,029	(5,252)	236,777	(Sch 4)
065		Dietary - Total	6500	\$ 657,559	\$ 19,387	\$ 676,946	
070		Provision for Bad Debts	7700	\$ 0	0	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$ 3,458	\$ (2,285)	\$ 1,173	(Sch 2)
075	.20-.39	Fringe Benefits	8100	1,021	0	1,021	(Sch 2)
075	.79	Agency Staff	8100	0	0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	20,406	3,531	23,937	(Sch 4)
075		Patient Supplies - Total	8100	\$ 24,885	\$ 1,246	\$ 26,131	
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	26,432	0	26,432	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 26,432	\$ 0	\$ 26,432	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:

COUNTRY VILLA EAST NURSING CENTER

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1043204324

OSHPD Facility Number:

206190597

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	441,192	0	441,192	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	0	0	0	(Sch 4)
080		Physical Therapy - Total	8200	\$ 441,192	\$ 0	\$ 441,192	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$ 0	\$ 0	\$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220	0	0	0	(Sch 2)
081	.79	Agency Staff	8220	0	0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220	2,867	209	3,076	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 2,867	\$ 209	\$ 3,076	
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	260,434	0	260,434	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	94	0	94	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 260,528	\$ 0	\$ 260,528	
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	53,592	0	53,592	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	0	0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 53,592	\$ 0	\$ 53,592	
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	203,661	0	203,661	(Sch 4)
085		Pharmacy - Total	8300	\$ 203,661	\$ 0	\$ 203,661	
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	\$ 193	\$ 0	\$ 193	(Sch 2)
090	.20-.39	Fringe Benefits	8400	57	(2)	55	(Sch 2)
090	.79	Agency Staff	8400	17,637	0	17,637	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	1,139	105	1,244	(Sch 4)
090		Laboratory - Total	8400	\$ 19,026	\$ 103	\$ 19,129	
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	\$ 0	\$ 0	\$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800	0	0	0	(Sch 2)
095	.79	Agency Staff	8800	0	0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800	0	0	0	(Sch 4)
095		Home Health Services - Total	8800	\$ 0	\$ 0	\$ 0	
100		Other Ancillary Services					
100	.01-.19	Salaries and Wages	8900	\$ 0	\$ 0	\$ 0	(Sch 2)
100	.20-.39	Fringe Benefits	8900	0	0	0	(Sch 2)
100	.79	Agency Staff	8900	0	0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	9,326	0	9,326	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 9,326	\$ 0	\$ 9,326	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
COUNTRY VILLA EAST NURSING CENTER

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

Provider NPI:
1043204324

OSHPD Facility Number:
206190597

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		\$ 1,041,509	\$ 1,558	\$ 1,043,067	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 2,449,557	\$ (10,485)	\$ 2,439,072	(Sch 2)
105	.20-.39	Fringe Benefits	6110	792,925	210,040	1,002,965	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	152,038	3,326	155,364	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 3,394,520	\$ 202,881	\$ 3,597,401	
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 EAST NURSING CENTER

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

Provider NPI:
1043204324

OSHPD Facility Number:
206190597

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	3,881	0	3,881 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 3,881	\$ 0	\$ 3,881
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		\$ 3,398,401	\$ 202,881	\$ 3,601,282
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 52,893	\$ 0	\$ 52,893 (Sch 2)
155	.20-.39	Fringe Benefits	6600	20,464	(7,716)	12,748 (Sch 2)
155	.49	Agency Staff	6600	0	0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	5,674	0	5,674 (Sch 4)
155		Social Services - Total	6600	\$ 79,031	\$ (7,716)	\$ 71,315

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
COUNTRY VILLA EAST NURSING CENTER

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

Provider NPI:
1043204324

OSHPD Facility Number:
206190597

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	\$ 80,745	\$ 0	\$ 80,745	(Sch 2)
160	.20-.39	Fringe Benefits	6700	25,538	(5,735)	19,803	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	8,962	0	8,962	(Sch 4)
160		Activities - Total	6700	\$ 115,245	\$ (5,735)	\$ 109,510	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 324,702	\$ 0	\$ 324,702	(Sch 6)
165	.20-.39	Fringe Benefits	6900	136,760	(80,681)	56,079	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	507,298	71,232	578,530	(Sch 6)
165		Administration - Total	6900	\$ 968,760	\$ (9,449)	\$ 959,311	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 40,492	\$ 3,451	\$ 43,943	(Sch 3)
166	.20-.39	Fringe Benefits	6900	16,068	(5,709)	10,359	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	8,107	615	8,722	(Sch 4)
166		Medical Records - Total	6900	\$ 64,667	\$ (1,643)	\$ 63,024	
167		CDPH Licensing Fees	6900	\$ 24,219	\$ 1,420	\$ 25,639	(Sch 6)
168		Professional Liability Insurance	6900	\$ 195,253	\$ (12,979)	\$ 182,274	(Sch 6)
169		Quality Assurance Fees	6900	\$ 464,518	\$ 27,229	\$ 491,747	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 59,975	\$ (2,948)	\$ 57,027	(Sch 3)
170	.20-.39	Fringe Benefits	6800	18,995	(7,476)	11,519	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	79	0	79	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 79,049	\$ (10,424)	\$ 68,625	
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		\$ 1,990,742	\$ (19,297)	\$ 1,971,445	
200		Total		\$ 7,995,840	\$ 68,744	\$ 8,064,584	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 141,507	
-----	------	---	------	--	--	------------	--

* For informational purposes only, this amount is included in various cost centers above.

Provider Name							Fiscal Period		Provider NPI		Adjustments
COUNTRY VILLA EAST NURSING CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1043204324		10
Report References							Explanation of Audit Adjustments				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 230.	\$0	\$141,507	\$141,507	

Provider Name							Fiscal Period	Provider NPI		Adjustments
COUNTRY VILLA EAST NURSING CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1043204324		10
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	040	4	8A-1	040	4	Property Taxes	\$21,176	\$861	\$22,037 *
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	507,298	65,227	572,525 *
	10.5	166	1	8A-1	166	1	Medical Records - Salaries and Wages	40,492	3,655	44,147 *
	10.5	166	4	8A-1	166	4	Medical Records - Other - Nonlabor	8,107	615	8,722
	10.5	167	4	8A-1	167	4	Administration - CDPH Licensing Fees	24,219	1,420	25,639
	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance	195,253	12,158	207,411 *
	10.5	169	4	8A-1	169	4	Administration - Quality Assurance Fees	464,518	27,229	491,747
							To reverse the provider's allocation of overhead cost to the other facilities for proper cost determination. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304			
3	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance	* \$207,411	(\$25,137)	\$182,274
							To adjust the reported liability insurance to agree with the provider's invoices and to allocate the expense based on the number of beds. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			
4	10.5	010	4	8A-1	010	4	Housekeeping - Other - Nonlabor	\$36,333	(\$25)	\$36,308
	10.5	035	4	8A-1	035	4	Leases and Rentals	65,667	(21)	65,646
	10.5	060	4	8A-1	060	4	Laundry and Linen - Other - Nonlabor	27,020	136	27,156
	10.5	065	4	8A-1	065	4	Dietary - Other - Nonlabor	242,029	(5,252)	236,777
	10.5	075	4	8A-1	075	4	Patient Supplies - Other - Nonlabor	20,406	3,531	23,937
	10.5	081	4	8A-1	081	4	Respiratory Therapy - Other - Nonlabor	2,867	209	3,076
	10.5	090	4	8A-1	090	4	Laboratory - Other - Nonlabor	1,139	105	1,244
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	152,038	3,326	155,364
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 572,525	7	572,532 *
							To adjust the TwinMed expenses to agree with the provider's records. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			

Provider Name							Fiscal Period	Provider NPI		Adjustments	
COUNTRY VILLA EAST NURSING CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1043204324		10	
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>											
5	10.5	065	1	8A-1	065	1	Dietary - Salaries and Wages	\$312,525	(\$853)	\$311,672	
	10.5	065	2	8A-1	065	2	Dietary - Fringe Benefits	103,005	(212)	102,793 *	
	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages	2,449,557	(10,485)	2,439,072	
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	792,925	(2,651)	790,274 *	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 572,532	9,676	582,208 *	
	10.5	166	1	8A-1	166	1	Medical Records - Salaries and Wages	* 44,147	(204)	43,943	
	10.5	166	2	8A-1	166	2	Medical Records - Fringe Benefits	16,068	(62)	16,006 *	
	10.5	170	1	8A-1	170	1	Inservice Education - Nursing - Salaries and Wages	59,975	(2,948)	57,027	
	10.5	170	2	8A-1	170	2	Inservice Education - Nursing - Fringe Benefits	18,995	(598)	18,397 *	
							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				
6	10.5	005	2	8A-1	005	2	Plant Operations and Maintenance - Fringe Benefits	\$14,680	(\$6,534)	\$8,146	
	10.5	010	2	8A-1	010	2	Housekeeping - Fringe Benefits	73,294	(17,571)	55,723	
	10.5	060	1	8A-1	060	1	Laundry and Linen - Salaries and Wages	90,570	(90,152)	418	
	10.5	060	2	8A-1	060	2	Laundry and Linen - Fringe Benefits	27,415	(21,910)	5,505	
	10.5	065	2	8A-1	065	2	Dietary - Fringe Benefits	* 102,793	25,704	128,497	
	10.5	075	1	8A-1	075	1	Patient Supplies - Salaries and Wages	3,458	(2,285)	1,173	
	10.5	090	2	8A-1	090	2	Laboratory - Fringe Benefits	57	(2)	55	
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	* 790,274	212,691	1,002,965	
	10.5	155	2	8A-1	155	2	Social Services - Fringe Benefits	20,464	(7,716)	12,748	
	10.5	160	2	8A-1	160	2	Activities - Fringe Benefits	25,538	(5,735)	19,803	
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	136,760	(80,681)	56,079	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 582,208	(3,678)	578,530	
	10.5	166	2	8A-1	166	2	Medical Records - Fringe Benefits	* 16,006	(5,647)	10,359	
	10.5	170	2	8A-1	170	2	Inservice Education - Nursing - Fringe Benefits	* 18,397	(6,878)	11,519	
							To adjust workman's compensation expense to agree with the provider's 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 EAST NURSING CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1043204324		10	
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>											
7	10.5	040	4	8A-1	040	4	Property Taxes To adjust the property tax expenses due to insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	\$22,037	(\$569)	\$21,468

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
COUNTRY VILLA EAST NURSING CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1043204324		10
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				
ADJUSTMENT TO REPORTED PATIENT DAYS										
8	4.1	5	2	1	15		Medi-Cal Days To adjust Medi-Cal Settlement Data to agree with the following Paid Claims Summary Report: 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, 413.50, 413.53, 413.60, and 413.64 CMS Pub. 15-1, Sections 2304 and 2408	26,198	(254)	25,944

Provider Name							Fiscal Period			Provider NPI		Adjustments		
COUNTRY VILLA EAST NURSING CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1043204324		10		
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 OTHER MATTERS</u>														
	N/A			1	14		Medi-Cal Overpayments					\$0		
9							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						\$5,487	
10							To recover overpayment for patients' share of cost that was not refunded to the patients. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304						<u>145</u> <u>\$5,632</u>	\$5,632