

**REPORT  
ON THE  
RATE SETTING AUDIT**

**COUNTRY VILLA BAY VISTA HEALTHCARE CENTER  
LONG BEACH, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1447244801**

**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: Jimmy Lee**



TOBY DOUGLAS  
DIRECTOR

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



EDMUND G. BROWN JR.  
GOVERNOR

July 12, 2013

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

COUNTRY VILLA BAY VISTA HEALTHCARE CENTER  
NATIONAL PROVIDER IDENTIFIER 1447244801  
FISCAL PERIOD ENDED DECEMBER 31, 2011

We have examined the facility's Integrated Disclosure and Medi-Cal Cost Report for the above-referenced fiscal period. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code and was limited to a review of the cost report and accompanying financial statements, Medi-Cal payment data reports, prior fiscal period's Medi-Cal program audit report, and Medicare audit report for the current fiscal period, if applicable and available.

In our opinion, the data presented in the accompanying Summary of Audited Facility Cost per Patient Day represents a proper determination of the allowable costs and patient days for the above fiscal period in accordance with Medi-Cal reimbursement principles.

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules
2. Audit adjustments that include a summary of the total due the State in the amount of \$7,653, 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 BAY VISTA HEALTHCARE CENTER

## Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

## Provider NPI:

1447244801

## OSHPD Facility No.:

206190056

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
<b>SKILLED NURSING CARE</b>				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 2,238,786	\$ 106.31
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 572,876	\$ 27.20
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 432,127	\$ 20.52
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 255,477	\$ 12.13
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 30,970	\$ 1.47
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 12,959	\$ 0.62
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 182,291	\$ 8.66
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 227,940	\$ 10.82
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 668,041	\$ 31.72
11	Cost of Routine Service/Audited Total Costs	\$ 4,690,504	\$ 4,621,465	\$ 219.45
12	Total Patient Days (Adj )	21,059	21,059	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 222.73	\$ 219.45	
14	Overpayments (Adj 8)	\$ 0	\$ 7,653	
15	Medi-Cal Days (Adj 6)	13,585	13,447	
16	Medi-Cal Managed Care Days (Adj 7)		380	
<b>INTERMEDIATE CARE</b>				
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	
<b>MENTALLY DISORDERED CARE</b>				
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	
<b>DEVELOPMENTALLY DISABLED CARE</b>				
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	
<b>SUBACUTE CARE</b>				
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 BAY VISTA HEALTHCARE CENTER

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

**Provider NPI:**  
1447244801

**OSHPD Facility No.:**  
206190056

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
<b>SUBACUTE CARE - PEDIATRIC</b>				
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	
<b>TRANSITIONAL INPATIENT CARE</b>				
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	
<b>HOSPICE INPATIENT CARE</b>				
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	
<b>OTHER ROUTINE SERVICES</b>				
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 BAY VISTA HEALTHCARE CENTER

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

Provider NPI:  
1447244801

OSHPD Facility No.:  
206190056

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs	Activities	Total
			155	160	
<b>GENERAL SERVICES</b>					
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 54,346	\$ 54,346		
160	Activities	77,415		\$ 77,415	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
<b>ANCILLARY SERVICES</b>					
075	Patient Supplies	4,764	0	0	4,764
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	276,572	0	0	276,572
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	205,093	0	0	205,093
083	Speech Pathology	68,801	0	0	68,801
085	Pharmacy	0	0	0	0
090	Laboratory	30,802	0	0	30,802
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
<b>ROUTINE SERVICES</b>					
105	Skilled Nursing Care	2,107,025	54,346	77,415	2,238,786 *
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 *
<b>NONREIMBURSABLE</b>					
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	<b>TOTAL</b>	<b>\$ 2,824,818</b>	<b>\$ 54,346</b>	<b>\$ 77,415</b>	<b>\$ 2,824,818</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
INDIRECT CARE LABOR

Provider Name:  
COUNTRY VILLA BAY VISTA HEALTHCARE CENTER

Provider NPI:  
1447244801

OSHPD Facility Number:  
206190056

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
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 46,228	\$ 46,228										
010	Housekeeping	88,803	145	\$ 88,948									
060	Laundry and Linen	47,329	1,450	2,798	\$ 51,577								
065	Dietary	277,252	5,355	10,335	0	\$ 292,942							
155	Social Services	N/A	89	172	0	0	\$ 260						
160	Activities	N/A	4,274	8,250	0	0	0	\$ 12,525					
165	Administration	N/A	1,375	2,654	0	0	0	0		\$ 4,029	\$ 4,029		
166	Medical Records	64,657	220	424	0	0	0	0		65,301		\$ 65,301	
170	Inservice Education - Nursing	68,749	0	0	0	0	0	0	\$ 68,749				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies		117	226	0	0	0	0	0	343	21	338	\$ 702
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	37	595	631
080	Physical Therapy		421	812	0	0	0	0	0	1,233	262	4,250	5,745
081	Respiratory Therapy		0	0	0	0	0	0	0	0	1	23	25
082	Occupational Therapy		552	1,065	0	0	0	0	0	1,617	197	3,191	5,005
083	Speech Pathology		145	280	0	0	0	0	0	425	66	1,063	1,553
085	Pharmacy		304	587	0	0	0	0	0	891	178	2,878	3,946
090	Laboratory		0	0	0	0	0	0	0	0	35	563	598
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	12	199	211
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
<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care		31,263	60,343	51,577	292,942	260	12,525	68,749	517,659	3,209	52,009	572,876 *
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 *
<b>NONREIMBURSABLE</b>													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		519	1,002	0	0	0	0	0	1,521	12	193	1,726
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 593,018</b>	<b>\$ 46,228</b>	<b>\$ 88,948</b>	<b>\$ 51,577</b>	<b>\$ 292,942</b>	<b>\$ 260</b>	<b>\$ 12,525</b>	<b>\$ 68,749</b>	<b>\$ 523,688</b>	<b>\$ 4,029</b>	<b>\$ 65,301</b>	<b>\$ 593,018</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
OTHER - NONLABOR

Provider Name:  
COUNTRY VILLA BAY VISTA HEALTHCARE CENTER

Provider NPI:  
1447244801

OSHPD Facility Number:  
206190056

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
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 115,107	\$ 115,107										
010	Housekeeping	21,396	361	\$ 21,757									
060	Laundry and Linen	13,505	3,610	684	\$ 17,799								
065	Dietary	169,800	13,333	2,528	0	\$ 185,661							
155	Social Services	4,036	221	42	0	0	\$ 4,299						
160	Activities	13,486	10,643	2,018	0	0	0	\$ 26,147					
165	Administration	N/A	3,424	649	0	0	0	0		\$ 4,073	\$ 4,073		
166	Medical Records	9,883	547	104	0	0	0	0		10,534		\$ 10,534	
170	Inservice Education - Nursing	36	0	0	0	0	0	0	\$ 36				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies	16,265	291	55	0	0	0	0	0	16,611	21	55	\$ 16,687
077	Specialized Support Surfaces	39,497	0	0	0	0	0	0	0	39,497	37	96	39,630
080	Physical Therapy	499	1,048	199	0	0	0	0	0	1,746	265	686	2,696
081	Respiratory Therapy	1,542	0	0	0	0	0	0	0	1,542	1	4	1,547
082	Occupational Therapy	51	1,374	261	0	0	0	0	0	1,686	199	515	2,399
083	Speech Pathology	0	361	68	0	0	0	0	0	429	66	171	667
085	Pharmacy	187,391	757	144	0	0	0	0	0	188,291	179	464	188,935
090	Laboratory	6,585	0	0	0	0	0	0	0	6,585	35	91	6,711
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	13,187	0	0	0	0	0	0	0	13,187	12	32	13,231
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
<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care	93,946	77,844	14,760	17,799	185,661	4,299	26,147	36	420,493	3,244	8,390	432,127 *
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 *
<b>NONREIMBURSABLE</b>													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	6,390	1,293	245	0	0	0	0	0	7,928	12	31	7,971
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 712,602</b>	<b>\$ 115,107</b>	<b>\$ 21,757</b>	<b>\$ 17,799</b>	<b>\$ 185,661</b>	<b>\$ 4,299</b>	<b>\$ 26,147</b>	<b>\$ 36</b>	<b>\$ 697,995</b>	<b>\$ 4,073</b>	<b>\$ 10,534</b>	<b>\$ 712,602</b>

\* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
COUNTRY VILLA BAY VISTA HEALTHCARE CENTER

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

Provider NPI:  
1447244801

OSHPD Facility Number:  
206190056

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
<b>GENERAL SERVICES</b>										
	Capital Related (excluding lines 40 & 45)	\$ 269,404	89%							
	Property Tax (line 40)	32,658	11%	\$ 302,062						
005	Plant Operations and Maintenance			7,131	\$ 7,131					
010	Housekeeping			925	22	\$ 947				
060	Laundry and Linen			9,249	224	30	\$ 9,503			
065	Dietary			34,162	826	110	0	\$ 35,099		
155	Social Services			567	14	2	0	0	\$ 582	
160	Activities			27,270	659	88	0	0	0	\$ 28,018
165	Administration			8,772	212	28	0	0	0	0
166	Medical Records			1,402	34	5	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
<b>ANCILLARY SERVICES</b>										
075	Patient Supplies			746	18	2	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			2,685	65	9	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			3,521	85	11	0	0	0	0
083	Speech Pathology			925	22	3	0	0	0	0
085	Pharmacy			1,939	47	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
<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care			199,455	4,822	643	9,503	35,099	582	28,018
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
<b>NONREIMBURSABLE</b>										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			3,312	80	11	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 302,062</b>	<b>100%</b>	<b>\$ 302,062</b>	<b>\$ 7,131</b>	<b>\$ 947</b>	<b>\$ 9,503</b>	<b>\$ 35,099</b>	<b>\$ 582</b>	<b>\$ 28,018</b>

\* (To Schedule 1)

## ALLOCATION OF CAPITAL COSTS

Provider Name:  
COUNTRY VILLA BAY VISTA HEALTHCARE CENTER

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

Provider NPI:  
1447244801

OSHPD Facility Number:  
206190056

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 89% Of Total	Property Tax 11% Of Total
	<b>GENERAL SERVICES</b>									
	Capital Related (excluding lines 40 & 45)	\$ 269,404	89%							
	Property Tax (line 40)	32,658	11%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 9,012	\$ 9,012				
166	Medical Records				1,441		\$ 1,441			
170	Inservice Education - Nursing			\$ -						
	<b>ANCILLARY SERVICES</b>									
075	Patient Supplies			0	766	47	7	\$ 821	\$ 732	\$ 89
077	Specialized Support Surfaces			0	0	82	13	95	85	10
080	Physical Therapy			0	2,759	586	94	3,439	3,067	372
081	Respiratory Therapy			0	0	3	1	4	3	0
082	Occupational Therapy			0	3,617	440	70	4,128	3,682	446
083	Speech Pathology			0	950	147	23	1,120	999	121
085	Pharmacy			0	1,992	397	63	2,453	2,188	265
090	Laboratory			0	0	78	12	90	80	10
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	27	4	32	28	3
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
	<b>ROUTINE SERVICES</b>									
105	Skilled Nursing Care			0	278,121	7,178	1,147	286,447	255,477	30,970
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
	<b>NONREIMBURSABLE</b>									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	3,403	27	4	3,434	3,062	371
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 302,062	100%	\$ -	\$ 291,609	\$ 9,012	\$ 1,441	\$ 302,062	\$ 269,404	\$ 32,658

\* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:  
COUNTRY VILLA BAY VISTA HEALTHCARE CENTER

Provider NPI:  
1447244801

OSHPD Facility Number:  
206190056

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. 17% of Total	Quality Assur. Fees 21% of Total	Caregiver Training 0% of Total
	<b>GENERAL SERVICES</b>													
045	Property Insurance	\$ 2,367												
055	Interest - Other	41,748												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	794,665												
	Total Costs Allocable as Administration	838,780	61%											
167	CDPH Licensing Fees	16,271	1%											
168	Professional Liability Insurance	228,881	17%											
169	Quality Assurance Fees	286,197	21%											
174	Caregiver Training	0	0%											
	Total	1,370,129	100%						\$ 1,370,129					
	<b>ANCILLARY SERVICES</b>													
075	Patient Supplies			\$ 4,764	\$ 343	\$ 16,611	\$ 766	\$ 22,484	7,101	\$ 4,347	\$ 84	\$ 1,186	\$ 1,483	\$ -
077	Specialized Support Surfaces			0	0	39,497	0	39,497	12,475	7,637	148	2,084	2,606	0
080	Physical Therapy			276,572	1,233	1,746	2,759	282,310	89,163	54,585	1,059	14,895	18,625	0
081	Respiratory Therapy			0	0	1,542	0	1,542	487	298	6	81	102	0
082	Occupational Therapy			205,093	1,617	1,686	3,617	212,013	66,961	40,993	795	11,186	13,987	0
083	Speech Pathology			68,801	425	429	950	70,605	22,300	13,652	265	3,725	4,658	0
085	Pharmacy			0	891	188,291	1,992	191,175	60,380	36,964	717	10,086	12,612	0
090	Laboratory			30,802	0	6,585	0	37,387	11,808	7,229	140	1,973	2,467	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	13,187	0	13,187	4,165	2,550	49	696	870	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
	<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care			2,238,786	517,659	420,493	278,121	3,455,059	1,091,230	668,041	12,959	182,291	227,940	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*
	<b>NONREIMBURSABLE</b>													
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	1,521	7,928	3,403	12,851	4,059	2,485	48	678	848	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	<b>SUBTOTAL</b>	\$ 1,370,129		\$ 2,824,818	\$ 523,688	\$ 697,995	\$ 291,609	\$ 4,338,111	\$ 1,370,129					
	Total Administrative Costs							\$ 1,370,129		\$ 838,780	\$ 16,271	\$ 228,881	\$ 286,197	\$ -
	Unit Cost Multiplier							0.31583543						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 69,330	\$ 14,607	\$ 10,453	\$ 94,389							
	<b>TOTAL FACILITY COSTS</b>							\$ 5,802,629						

\* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:  
COUNTRY VILLA BAY VISTA HEALTHCARE CENTER

Provider NPI:  
1447244801

OSHPD Facility Number:  
206190056

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)
<b>GENERAL SERVICES</b>											
005	Plant Operations and Maintenance	239									
010	Housekeeping	31	31								
060	Laundry and Linen	310	310	310							
065	Dietary	1,145	1,145	1,145							
155	Social Services	19	19	19							
160	Activities	914	914	914							
165	Administration	294	294	294							
166	Medical Records	47	47	47							
170	Inservice Education - Nursing	0	0	0							
<b>ANCILLARY SERVICES</b>											
075	Patient Supplies	25	25	25						22,484	22,484
077	Specialized Support Surfaces	0	0	0						39,497	39,497
080	Physical Therapy	90	90	90						282,310	282,310
081	Respiratory Therapy	0	0	0						1,542	1,542
082	Occupational Therapy	118	118	118						212,013	212,013
083	Speech Pathology	31	31	31						70,605	70,605
085	Pharmacy	65	65	65						191,175	191,175
090	Laboratory	0	0	0						37,387	37,387
095	Home Health Services	0	0	0						0	0
100	Other Ancillary Services	0	0	0						13,187	13,187
101	Subacute Care Ancillary Services	0	0	0						0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0						0	0
<b>ROUTINE SERVICES</b>											
105	Skilled Nursing Care	6,685	6,685	6,685	207,810	62,343	2,200,971	2,200,971	2,200,971	3,455,059	3,455,059
110	Intermediate Care	0	0	0			0	0	0	0	0
115	Mentally Disordered Care	0	0	0			0	0	0	0	0
120	Developmentally Disabled Care	0	0	0			0	0	0	0	0
125	Subacute Care	0	0	0			0	0	0	0	0
126	Subacute Care - Pediatric	0	0	0			0	0	0	0	0
128	Transitional Inpatient Care	0	0	0			0	0	0	0	0
130	Hospice Inpatient Care	0	0	0			0	0	0	0	0
135	Other Routine Services	0	0	0			0	0	0	0	0
<b>NONREIMBURSABLE</b>											
139	Residential Care	0	0	0						0	0
140	Beauty and Barber	111	111	111						12,851	12,851
145	Other Nonreimbursable	0	0	0						0	0
<b>TOTAL STATISTICS</b>		10,124	9,885	9,854	207,810	62,343	2,200,971	2,200,971	2,200,971	4,338,111	4,338,111
TOTAL DIRECT SALARIES COSTS - SCH. 2							\$ 54,346	\$ 77,415			
UNIT COST MULTIPLIER (DIRECT SALARIES)							0.024691829	0.035173112			
TOTAL INDIRECT SALARIES COSTS - SCH. 3			\$ 46,228	\$ 88,948	\$ 51,577	\$ 292,942	\$ 260	\$ 12,525	\$ 68,749	\$ 4,029	\$ 65,301
UNIT COST MULTIPLIER (INDIRECT SALARIES)			4.67658068	9.02658555	0.24819297	4.69887759	0.00011829	0.00569053	0.03123576	0.00092868	0.01505288
TOTAL INDIRECT OTHER COSTS - SCH. 4			\$ 115,107	\$ 21,757	\$ 17,799	\$ 185,661	\$ 4,299	\$ 26,147	\$ 36	\$ 4,073	\$ 10,534
UNIT COST MULTIPLIER (INDIRECT OTHER)			11.64461305	2.20793414	0.08565175	2.97805955	0.00195332	0.01187986	0.00001636	0.00093881	0.00242826
TOTAL CAPITAL COSTS - SCH. 5		\$ 302,062	\$ 7,131	\$ 947	\$ 9,503	\$ 35,099	\$ 582	\$ 28,018	\$ -	\$ 9,012	\$ 1,441
UNIT COST MULTIPLIER (CAPITAL COSTS)		29.83623074	0.72138181	0.09613213	0.04572764	0.56299084	0.00026462	0.01272962	0.00000000	0.00207745	0.00033211

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
COUNTRY VILLA BAY VISTA HEALTHCARE CENTER

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

Provider NPI:  
1447244801

OSHPD Facility Number:  
206190056

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	\$ 37,392	\$ 0	\$ 37,392	(Sch 3)
005	.20-.39	Fringe Benefits	6200	11,750	(2,914)	8,836	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	115,107	0	115,107	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 164,249	\$ (2,914)	\$ 161,335	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 74,592	\$ 0	\$ 74,592	(Sch 3)
010	.20-.39	Fringe Benefits	6300	20,157	(5,946)	14,211	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	21,396	0	21,396	(Sch 4)
010		Housekeeping - Total	6300	\$ 116,145	\$ (5,946)	\$ 110,199	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 83,300	\$ 0	\$ 83,300	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	19,893	0	19,893	(Sch 5)
025		Depreciation: Equipment	7140	20,036	0	20,036	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	31,998	12	32,010	(Sch 5)
040		Property Taxes	7300	32,658	0	32,658	(Sch 5)
045		Property Insurance	7400	2,367	0	2,367	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	114,165	0	114,165	(Sch 6)
055		Interest - Other	7600	\$ 38,142	\$ 3,606	\$ 41,748	(Sch 6)
057		<b>Subtotal 005 - 055</b>		\$ 622,953	\$ (5,242)	\$ 617,711	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 38,123	\$ 0	\$ 38,123	(Sch 3)
060	.20-.39	Fringe Benefits	6400	12,245	(3,039)	9,206	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	13,505	0	13,505	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 63,873	\$ (3,039)	\$ 60,834	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 215,166	\$ (1,150)	\$ 214,016	(Sch 3)
065	.20-.39	Fringe Benefits	6500	72,574	(9,338)	63,236	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	170,734	(934)	169,800	(Sch 4)
065		Dietary - Total	6500	\$ 458,474	\$ (11,422)	\$ 447,052	
070		Provision for Bad Debts	7700	\$ 0	0	\$ 0	
		<b>Ancillary Services</b>					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$ 3,859	\$ 0	\$ 3,859	(Sch 2)
075	.20-.39	Fringe Benefits	8100	1,032	(127)	905	(Sch 2)
075	.79	Agency Staff	8100	0	0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	16,535	(270)	16,265	(Sch 4)
075		Patient Supplies - Total	8100	\$ 21,426	\$ (397)	\$ 21,029	
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	39,497	0	39,497	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 39,497	\$ 0	\$ 39,497	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
COUNTRY VILLA BAY VISTA HEALTHCARE CENTER

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

Provider NPI:  
1447244801

OSHPD Facility Number:  
206190056

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	276,572	0	276,572	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	499	0	499	(Sch 4)
080		Physical Therapy - Total	8200	\$ 277,071	\$ 0	\$ 277,071	
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	1,542	0	1,542	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 1,542	\$ 0	\$ 1,542	
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	205,093	0	205,093	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	51	0	51	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 205,144	\$ 0	\$ 205,144	
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	68,801	0	68,801	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	0	0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 68,801	\$ 0	\$ 68,801	
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	187,391	0	187,391	(Sch 4)
085		Pharmacy - Total	8300	\$ 187,391	\$ 0	\$ 187,391	
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	\$ 1,671	\$ 0	\$ 1,671	(Sch 2)
090	.20-.39	Fringe Benefits	8400	447	(55)	392	(Sch 2)
090	.79	Agency Staff	8400	28,739	0	28,739	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	7,161	(576)	6,585	(Sch 4)
090		Laboratory - Total	8400	\$ 38,018	\$ (631)	\$ 37,387	
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	13,187	0	13,187	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 13,187	\$ 0	\$ 13,187	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
COUNTRY VILLA BAY VISTA HEALTHCARE CENTER

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

Provider NPI:  
1447244801

OSHPD Facility Number:  
206190056

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		\$ 852,077	\$ (1,028)	\$ 851,049	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,619,251	\$ (13,123)	\$ 1,606,128	(Sch 2)
105	.20-.39	Fringe Benefits	6110	454,473	46,424	500,897	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	92,577	1,369	93,946	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,166,301	\$ 34,670	\$ 2,200,971	
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 BAY VISTA HEALTHCARE CENTER

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

Provider NPI:  
1447244801

OSHPD Facility Number:  
206190056

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)
		<b>Other Nonreimbursable</b>				
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	6,390	0	6,390 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 6,390	\$ 0	\$ 6,390
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		<b>Subtotal 105 - 145</b>		\$ 2,172,691	\$ 34,670	\$ 2,207,361
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 42,408	\$ 0	\$ 42,408 (Sch 2)
155	.20-.39	Fringe Benefits	6600	13,037	(1,099)	11,938 (Sch 2)
155	.49	Agency Staff	6600	0	0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	4,036	0	4,036 (Sch 4)
155		Social Services - Total	6600	\$ 59,481	\$ (1,099)	\$ 58,382

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Provider NPI:  
1447244801

OSHPD Facility Number:  
206190056

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	\$ 60,956	\$ 0	\$ 60,956	(Sch 2)
160	.20-.39	Fringe Benefits	6700	17,652	(1,193)	16,459	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	13,486	0	13,486	(Sch 4)
160		Activities - Total	6700	\$ 92,094	\$ (1,193)	\$ 90,901	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 202,873	\$ 0	\$ 202,873	(Sch 6)
165	.20-.39	Fringe Benefits	6900	66,564	(16,863)	49,701	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	637,906	(95,815)	542,091	(Sch 6)
165		Administration - Total	6900	\$ 907,343	\$ (112,678)	\$ 794,665	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 48,877	\$ 4,000	\$ 52,877	(Sch 3)
166	.20-.39	Fringe Benefits	6900	13,468	(1,688)	11,780	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	9,883	0	9,883	(Sch 4)
166		Medical Records - Total	6900	\$ 72,228	\$ 2,312	\$ 74,540	
167		CDPH Licensing Fees	6900	\$ 16,271	\$ 0	\$ 16,271	(Sch 6)
168		Professional Liability Insurance	6900	\$ 214,364	\$ 14,517	\$ 228,881	(Sch 6)
169		Quality Assurance Fees	6900	\$ 286,197	\$ 0	\$ 286,197	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 58,298	\$ (1,362)	\$ 56,936	(Sch 3)
170	.20-.39	Fringe Benefits	6800	16,357	(4,544)	11,813	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	36	0	36	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 74,691	\$ (5,906)	\$ 68,785	
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	
		<b>Subtotal 155 - 174</b>		\$ 1,722,669	\$ (104,047)	\$ 1,618,622	
200		<b>Total</b>		\$ 5,892,737	\$ (90,108)	\$ 5,802,629	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 110,363	
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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 BAY VISTA HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1447244801		8
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 2304	\$0	\$110,363	\$110,363	

Provider Name							Fiscal Period	Provider NPI		Adjustments
COUNTRY VILLA BAY VISTA HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1447244801		8
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Cost Report			Audit Report						
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<b>ADJUSTMENTS TO REPORTED COSTS</b>										
2	10.5	035	4	8A-1	035	4	Leases and Rentals	\$31,998	\$12	\$32,010
	10.5	065	4	8A-1	065	4	Dietary - Other - Nonlabor	170,734	(934)	169,800
	10.5	075	4	8A-1	075	4	Patient Supplies - Other - Nonlabor	16,535	(270)	16,265
	10.5	090	4	8A-1	090	4	Laboratory - Other - Nonlabor	7,161	(576)	6,585
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	92,577	1,369	93,946
							To adjust TwinMed supplies 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	165	4	8A-1	165	4	Administration - Other - Nonlabor	\$637,906	(\$100,000)	\$537,906 *
	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance	214,364	14,517	228,881
							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			
4	10.5	055	4	8A-1	055	4	Interest - Other	\$38,142	\$3,606	\$41,748
	10.5	065	1	8A-1	065	1	Dietary - Salaries and Wages	215,166	(1,150)	214,016
	10.5	065	2	8A-1	065	2	Dietary - Fringe Benefits	72,574	(367)	72,207 *
	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages	1,619,251	(13,123)	1,606,128
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	454,473	(4,008)	450,465 *
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	537,906 *	6,754	544,660 *
	10.5	166	1	8A-1	166	1	Medical Records - Salaries and Wages	48,877	4,000	52,877
	10.5	166	2	8A-1	166	2	Medical Records - Fringe Benefits	13,468	1,536	15,004 *
	10.5	170	1	8A-1	170	1	Inservice Education - Nursing - Salaries and Wages	58,298	(1,362)	56,936
	10.5	170	2	8A-1	170	2	Inservice Education - Nursing - Fringe Benefits	16,357	(257)	16,100 *
							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 BAY VISTA HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1447244801	8		
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<b><u>ADJUSTMENTS TO REPORTED COSTS</u></b>											
5	10.5	005	2	8A-1	005	2	Plant Operations and Maintenance - Fringe Benefits	\$11,750	(\$2,914)	\$8,836	
	10.5	010	2	8A-1	010	2	Housekeeping - Fringe Benefits	20,157	(5,946)	14,211	
	10.5	060	2	8A-1	060	2	Laundry and Linen - Fringe Benefits	12,245	(3,039)	9,206	
	10.5	065	2	8A-1	065	2	Dietary - Fringe Benefits	* 72,207	(8,971)	63,236	
	10.5	075	2	8A-1	075	2	Patient Supplies - Fringe Benefits	1,032	(127)	905	
	10.5	090	2	8A-1	090	2	Laboratory - Fringe Benefits	447	(55)	392	
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	* 450,465	50,432	500,897	
	10.5	155	2	8A-1	155	2	Social Services - Fringe Benefits	13,037	(1,099)	11,938	
	10.5	160	2	8A-1	160	2	Activities - Fringe Benefits	17,652	(1,193)	16,459	
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	66,564	(16,863)	49,701	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 544,660	(2,569)	542,091	
	10.5	166	2	8A-1	166	2	Medical Records - Fringe Benefits	* 15,004	(3,224)	11,780	
	10.5	170	2	8A-1	170	2	Inservice Education - Nursing - Fringe Benefits	* 16,100	(4,287)	11,813	
							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 BAY VISTA HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1447244801		8
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<b><u>ADJUSTMENTS TO REPORTED PATIENT DAYS</u></b>											
6	4.1	5	2	1	15	N/A	Medi-Cal Days 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 3, 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	13,585	(138)	13,447	
7	Not Reported			1	16	N/A	Medi-Cal Managed Care Days To include Medi-Cal Managed Care days to agree with the provider's patient census records. 42 CFR 413.20 and 413.50 CMS Pub. 15-1, Sections 2205 and 2304	0	380	380	

Provider Name							Fiscal Period			Provider NPI		Adjustments
COUNTRY VILLA BAY VISTA HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1447244801		8
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
<u>ADJUSTMENT TO OTHER MATTERS</u>												
8	Not Reported			1	14	N/A	Overpayments To recover outstanding Medi-Cal credit balances. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761 and 51458.1		\$0	\$7,653	\$7,653	