

**REPORT  
ON THE  
RATE SETTING AUDIT  
COUNTRY VILLA WEST COVINA  
HEALTHCARE CENTER  
WEST COVINA, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1326032814  
FISCAL PERIOD ENDED  
DECEMBER 31, 2011**

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

**Section Chief: Daniel J. Giardinelli  
Audit Supervisor: Gertrude Lake  
Auditor: James Cheng**



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



EDMUND G. BROWN JR.  
GOVERNOR

June 26, 2013

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

COUNTRY VILLA WEST COVINA HEALTHCARE CENTER  
NATIONAL PROVIDER IDENTIFIER (NPI) 1326032814  
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 \$ 2,488, 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 WEST COVINA HEALTHCARE CENTER

## Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

## Provider NPI:

1326032814

## OSHPD Facility No.:

206190085

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	\$ 2,741,574	\$ 84.29
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 707,978	\$ 21.77
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 577,529	\$ 17.76
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 455,998	\$ 14.02
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 36,551	\$ 1.12
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 19,236	\$ 0.59
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 91,069	\$ 2.80
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 365,650	\$ 11.24
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 840,348	\$ 25.84
11	Cost of Routine Service/Audited Total Costs	\$ 5,818,166	\$ 5,835,933	\$ 179.43
12	Total Patient Days (Adj )	32,525	32,525	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 178.88	\$ 179.43	
14	Overpayments (Adj 4)	\$ 0	\$ 2,488	
15	Medi-Cal Days (Adj 3)	26,749	26,782	
16	Medi-Cal Managed Care Days (Adj )		0	
<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 WEST COVINA HEALTHCARE CENTER

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

**Provider NPI:**  
1326032814

**OSHPD Facility No.:**  
206190085

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 WEST COVINA HEALTHCARE CENTER

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

Provider NPI:  
1326032814

OSHPD Facility No.:  
206190085

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Svcs	Activities	Total
			155	160	
<b>GENERAL SERVICES</b>					
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 40,434	\$ 40,434		
160	Activities	68,522		\$ 68,522	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
<b>ANCILLARY SERVICES</b>					
075	Patient Supplies	1,183	0	0	1,183
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	341,581	0	0	341,581
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	311,827	0	0	311,827
083	Speech Pathology	26,059	0	0	26,059
085	Pharmacy	0	0	0	0
090	Laboratory	15,351	0	0	15,351
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	2,632,618	40,434	68,522	2,741,574 *
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>\$ 3,437,575</b>	<b>\$ 40,434</b>	<b>\$ 68,522</b>	<b>\$ 3,437,575</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
INDIRECT CARE LABOR

Provider Name:  
COUNTRY VILLA WEST COVINA HEALTHCARE CENTER

Provider NPI:  
1326032814

OSHPD Facility Number:  
206190085

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	\$ 85,483	\$ 85,483										
010	Housekeeping	119,936	562	\$ 120,498									
060	Laundry and Linen	77,897	2,836	4,024	\$ 84,757								
065	Dietary	339,707	10,993	15,599	0	\$ 366,299							
155	Social Services	N/A	951	1,349	0	\$ 2,300							
160	Activities	N/A	4,057	5,757	0	0	0	\$ 9,814					
165	Administration	N/A	5,008	7,106	0	0	0	0	\$ 12,113	\$ 12,113			
166	Medical Records	63,737	643	912	0	0	0	0	65,292		\$ 65,292		
170	Inservice Education - Nursing	45,105	1,351	1,916	0	0	0	0	\$ 48,372				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies		70	100	0	0	0	0	0	170	42	226	\$ 438
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	91	491	582
080	Physical Therapy		1,372	1,947	0	0	0	0	0	3,319	808	4,356	8,484
081	Respiratory Therapy		0	0	0	0	0	0	0	0	2	13	15
082	Occupational Therapy		2,366	3,357	0	0	0	0	0	5,724	764	4,116	10,603
083	Speech Pathology		135	192	0	0	0	0	0	327	62	336	725
085	Pharmacy		303	429	0	0	0	0	0	732	254	1,367	2,352
090	Laboratory		0	0	0	0	0	0	0	0	45	240	285
095	Home Health Services		0	0	0	0	0	0	0	0	30	160	190
100	Other Ancillary Services		0	0	0	0	0	0	0	0	0	0	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		54,767	77,710	84,757	366,299	2,300	9,814	48,372	644,019	10,009	53,950	707,978 *
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		70	100	0	0	0	0	0	170	7	37	213
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 731,865	\$ 85,483	\$ 120,498	\$ 84,757	\$ 366,299	\$ 2,300	\$ 9,814	\$ 48,372	\$ 654,460	\$ 12,113	\$ 65,292	\$ 731,865

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
OTHER - NONLABOR

Provider Name:  
COUNTRY VILLA WEST COVINA HEALTHCARE CENTER

Provider NPI:  
1326032814

OSHPD Facility Number:  
206190085

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	\$ 137,480	\$ 137,480										
010	Housekeeping	24,542	904	\$ 25,446									
060	Laundry and Linen	23,745	4,561	850	\$ 29,156								
065	Dietary	229,755	17,680	3,294	0	\$ 250,729							
155	Social Services	4,815	1,529	285	0	0	\$ 6,629						
160	Activities	4,958	6,525	1,216	0	0	0	\$ 12,698					
165	Administration	N/A	8,054	1,501	0	0	0	0		\$ 9,554	\$ 9,554		
166	Medical Records	4,964	1,034	193	0	0	0	0		6,191		\$ 6,191	
170	Inservice Education - Nursing	3,377	2,172	405	0	0	0	0	\$ 5,954				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies	16,574	113	21	0	0	0	0	0	16,708	33	21	\$ 16,763
077	Specialized Support Surfaces	40,144	0	0	0	0	0	0	0	40,144	72	47	40,262
080	Physical Therapy	398	2,207	411	0	0	0	0	0	3,016	637	413	4,066
081	Respiratory Therapy	1,051	0	0	0	0	0	0	0	1,051	2	1	1,054
082	Occupational Therapy	0	3,805	709	0	0	0	0	0	4,514	602	390	5,507
083	Speech Pathology	0	217	40	0	0	0	0	0	258	49	32	339
085	Pharmacy	108,649	487	91	0	0	0	0	0	109,226	200	130	109,556
090	Laboratory	4,295	0	0	0	0	0	0	0	4,295	35	23	4,353
095	Home Health Services	13,126	0	0	0	0	0	0	0	13,126	23	15	13,165
100	Other Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
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	154,863	88,080	16,410	29,156	250,729	6,629	12,698	5,954	564,519	7,895	5,115	577,529 *
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	2,270	113	21	0	0	0	0	0	2,404	5	3	2,413
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 775,006</b>	<b>\$ 137,480</b>	<b>\$ 25,446</b>	<b>\$ 29,156</b>	<b>\$ 250,729</b>	<b>\$ 6,629</b>	<b>\$ 12,698</b>	<b>\$ 5,954</b>	<b>\$ 759,261</b>	<b>\$ 9,554</b>	<b>\$ 6,191</b>	<b>\$ 775,006</b>

\* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
COUNTRY VILLA WEST COVINA HEALTHCARE CENTER

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

Provider NPI:  
1326032814

OSHPD Facility Number:  
206190085

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)	\$ 486,338	93%							
	Property Tax (line 40)	38,983	7%	\$ 525,321						
005	Plant Operations and Maintenance			22,771	\$ 22,771					
010	Housekeeping			3,303	150	\$ 3,453				
060	Laundry and Linen			16,673	755	115	\$ 17,544			
065	Dietary			64,629	2,928	447	0	\$ 68,004		
155	Social Services			5,590	253	39	0	0	\$ 5,881	
160	Activities			23,851	1,081	165	0	0	0	\$ 25,096
165	Administration			29,440	1,334	204	0	0	0	0
166	Medical Records			3,779	171	26	0	0	0	0
170	Inservice Education - Nursing			7,940	360	55	0	0	0	0
<b>ANCILLARY SERVICES</b>										
075	Patient Supplies			413	19	3	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			8,067	366	56	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			13,910	630	96	0	0	0	0
083	Speech Pathology			794	36	5	0	0	0	0
085	Pharmacy			1,778	81	12	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			321,970	14,589	2,227	17,544	68,004	5,881	25,096
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			413	19	3	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 525,321</b>	<b>100%</b>	<b>\$ 525,321</b>	<b>\$ 22,771</b>	<b>\$ 3,453</b>	<b>\$ 17,544</b>	<b>\$ 68,004</b>	<b>\$ 5,881</b>	<b>\$ 25,096</b>

\* (To Schedule 1)

## ALLOCATION OF CAPITAL COSTS

Provider Name:  
COUNTRY VILLA WEST COVINA HEALTHCARE CENTER

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

Provider NPI:  
1326032814

OSHPD Facility Number:  
206190085

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 93% Of Total	Property Tax 7% Of Total
	<b>GENERAL SERVICES</b>									
	Capital Related (excluding lines 40 & 45)	\$ 486,338	93%							
	Property Tax (line 40)	38,983	7%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 30,978	\$ 30,978				
166	Medical Records				3,977		\$ 3,977			
170	Inservice Education - Nursing			\$ 8,354						
	<b>ANCILLARY SERVICES</b>									
075	Patient Supplies			0	434	107	14	\$ 555	\$ 514	\$ 41
077	Specialized Support Surfaces			0	0	233	30	263	243	19
080	Physical Therapy			0	8,488	2,067	265	10,820	10,017	803
081	Respiratory Therapy			0	0	6	1	7	6	1
082	Occupational Therapy			0	14,637	1,953	251	16,840	15,590	1,250
083	Speech Pathology			0	835	159	20	1,015	940	75
085	Pharmacy			0	1,871	649	83	2,603	2,410	193
090	Laboratory			0	0	114	15	129	119	10
095	Home Health Services			0	0	76	10	86	80	6
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			8,354	463,666	25,597	3,286	492,549	455,998	36,551 *
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	434	17	2	454	420	34
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 525,321	100%	\$ 8,354	\$ 490,366	\$ 30,978	\$ 3,977	\$ 525,321	\$ 486,338	\$ 38,983

\* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:  
COUNTRY VILLA WEST COVINA HEALTHCARE CENTER

Provider NPI:  
1326032814

OSHPD Facility Number:  
206190085

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. 64% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 7% of Total	Quality Assur. Fees 28% of Total	Caregiver Training 0% of Total
	<b>GENERAL SERVICES</b>													
045	Property Insurance	\$ 21,995												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor) Total Costs Allocable as Administration	995,015 1,017,010	64%											
167	CDPH Licensing Fees	23,280	1%											
168	Professional Liability Insurance	110,214	7%											
169	Quality Assurance Fees	442,518	28%											
174	Caregiver Training	0	0%											
	Total	1,593,022	100%						\$ 1,593,022					
	<b>ANCILLARY SERVICES</b>													
075	Patient Supplies			\$ 1,183	\$ 170	\$ 16,708	\$ 434	\$ 18,495	5,516	\$ 3,521	\$ 81	\$ 382	\$ 1,532	\$ -
077	Specialized Support Surfaces			0	0	40,144	0	40,144	11,972	7,643	175	828	3,326	0
080	Physical Therapy			341,581	3,319	3,016	8,488	356,404	106,289	67,856	1,553	7,354	29,525	0
081	Respiratory Therapy			0	0	1,051	0	1,051	313	200	5	22	87	0
082	Occupational Therapy			311,827	5,724	4,514	14,637	336,702	100,413	64,105	1,467	6,947	27,893	0
083	Speech Pathology			26,059	327	258	835	27,479	8,195	5,232	120	567	2,276	0
085	Pharmacy			0	732	109,226	1,871	111,829	33,350	21,291	487	2,307	9,264	0
090	Laboratory			15,351	0	4,295	0	19,646	5,859	3,740	86	405	1,628	0
095	Home Health Services			0	0	13,126	0	13,126	3,915	2,499	57	271	1,087	0
100	Other Ancillary Services			0	0	0	0	0	0	0	0	0	0	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			2,741,574	644,019	564,519	463,666	4,413,778	1,316,303	840,348	19,236	91,069	365,650	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	170	2,404	434	3,008	897	573	13	62	249	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	<b>SUBTOTAL</b>	\$ 1,593,022		\$ 3,437,575	\$ 654,460	\$ 759,261	\$ 490,366	\$ 5,341,662	\$ 1,593,022					
	Total Administrative Costs							\$ 1,593,022		\$ 1,017,010	\$ 23,280	\$ 110,214	\$ 442,518	\$ -
	Unit Cost Multiplier							0.29822590						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 77,405	\$ 15,745	\$ 34,955	\$ 128,105							
	<b>TOTAL FACILITY COSTS</b>							\$ 7,062,789						

\* (To Schedule 1)

## STATISTICS FOR COST ALLOCATION

Provider Name:  
COUNTRY VILLA WEST COVINA HEALTHCARE CENTER

Provider NPI:  
1326032814

OSHPD Facility Number:  
206190085

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	717									
010	Housekeeping	104	104								
060	Laundry and Linen	525	525	525							
065	Dietary	2,035	2,035	2,035							
155	Social Services	176	176	176							
160	Activities	751	751	751							
165	Administration	927	927	927							
166	Medical Records	119	119	119							
170	Inservice Education - Nursing	250	250	250							
	<b>ANCILLARY SERVICES</b>										
075	Patient Supplies	13	13	13						18,495	18,495
077	Specialized Support Surfaces									40,144	40,144
080	Physical Therapy	254	254	254						356,404	356,404
081	Respiratory Therapy									1,051	1,051
082	Occupational Therapy	438	438	438						336,702	336,702
083	Speech Pathology	25	25	25						27,479	27,479
085	Pharmacy	56	56	56						111,829	111,829
090	Laboratory									19,646	19,646
095	Home Health Services									13,126	13,126
100	Other Ancillary Services									0	0
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care	10,138	10,138	10,138	320,240	96,072	2,787,481	2,787,481	2,787,481	4,413,778	4,413,778
110	Intermediate Care						0	0	0	0	0
115	Mentally Disordered Care						0	0	0	0	0
120	Developmentally Disabled Care						0	0	0	0	0
125	Subacute Care						0	0	0	0	0
126	Subacute Care - Pediatric						0	0	0	0	0
128	Transitional Inpatient Care						0	0	0	0	0
130	Hospice Inpatient Care						0	0	0	0	0
135	Other Routine Services						0	0	0	0	0
	<b>NONREIMBURSABLE</b>										
139	Residential Care									0	0
140	Beauty and Barber	13	13	13						3,008	3,008
145	Other Nonreimbursable									0	0
	<b>TOTAL STATISTICS</b>	16,541	15,824	15,720	320,240	96,072	2,787,481	2,787,481	2,787,481	5,341,662	5,341,662
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 40,434 0.01450557	\$ 68,522 0.024582051			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 85,483 5.40211072	\$ 120,498 7.66525569	\$ 84,757 0.26466827	\$ 366,299 3.81275596	\$ 2,300 0.00082507	\$ 9,814 0.00352060	\$ 48,372 0.01735325	\$ 12,113 0.00226773	\$ 65,292 0.01222317
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 137,480 8.68806876	\$ 25,446 1.61867425	\$ 29,156 0.09104434	\$ 250,729 2.60980538	\$ 6,629 0.00237813	\$ 12,698 0.00455550	\$ 5,954 0.00213587	\$ 9,554 0.00178865	\$ 6,191 0.00115891
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 525,321 31.75872075	\$ 22,771 1.43901686	\$ 3,453 0.21962880	\$ 17,544 0.05478428	\$ 68,004 0.70784766	\$ 5,881 0.00210995	\$ 25,096 0.00900327	\$ 8,354 0.00299709	\$ 30,978 0.00579930	\$ 3,977 0.00074446

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
COUNTRY VILLA WEST COVINA HEALTHCARE CENTER

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

Provider NPI:  
1326032814

OSHPD Facility Number:  
206190085

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	\$ 68,011	\$ 0	\$ 68,011	(Sch 3)
005	.20-.39	Fringe Benefits	6200	17,472	0	17,472	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	137,480	0	137,480	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 222,963	\$ 0	\$ 222,963	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 0	\$ 0	\$ 0	(Sch 3)
010	.20-.39	Fringe Benefits	6300	0	0	0	(Sch 3)
010	.79	Agency Staff	6300	119,936	0	119,936	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	24,543	(1)	24,542	(Sch 4)
010		Housekeeping - Total	6300	\$ 144,479	\$ (1)	\$ 144,478	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 1,326	\$ 0	\$ 1,326	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	21,193	0	21,193	(Sch 5)
025		Depreciation: Equipment	7140	10,067	0	10,067	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	453,752	0	453,752	(Sch 5)
040		Property Taxes	7300	38,983	0	38,983	(Sch 5)
045		Property Insurance	7400	21,995	0	21,995	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	0	0	0	(Sch 6)
055		Interest - Other	7600	\$ 0	\$ 0	\$ 0	(Sch 6)
057		<b>Subtotal 005 - 055</b>		\$ 914,758	\$ (1)	\$ 914,757	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 0	\$ 0	\$ 0	(Sch 3)
060	.20-.39	Fringe Benefits	6400	0	0	0	(Sch 3)
060	.79	Agency Staff	6400	77,897	0	77,897	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	23,745	0	23,745	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 101,642	\$ 0	\$ 101,642	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 265,726	\$ 0	\$ 265,726	(Sch 3)
065	.20-.39	Fringe Benefits	6500	73,981	0	73,981	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	229,755	0	229,755	(Sch 4)
065		Dietary - Total	6500	\$ 569,462	\$ 0	\$ 569,462	
070		Provision for Bad Debts	7700	\$ 0	0	\$ 0	
		<b>Ancillary Services</b>					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$ 837	\$ 0	\$ 837	(Sch 2)
075	.20-.39	Fringe Benefits	8100	346	0	346	(Sch 2)
075	.79	Agency Staff	8100	0	0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	15,507	1,067	16,574	(Sch 4)
075		Patient Supplies - Total	8100	\$ 16,690	\$ 1,067	\$ 17,757	
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	40,144	0	40,144	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 40,144	\$ 0	\$ 40,144	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
COUNTRY VILLA WEST COVINA HEALTHCARE CENTER

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

Provider NPI:  
1326032814

OSHPD Facility Number:  
206190085

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	341,581	0	341,581	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	398	0	398	(Sch 4)
080		Physical Therapy - Total	8200	\$ 341,979	\$ 0	\$ 341,979	
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	1,051	0	1,051	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 1,051	\$ 0	\$ 1,051	
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	311,827	0	311,827	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	0	0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 311,827	\$ 0	\$ 311,827	
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	26,059	0	26,059	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	0	0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 26,059	\$ 0	\$ 26,059	
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	108,649	0	108,649	(Sch 4)
085		Pharmacy - Total	8300	\$ 108,649	\$ 0	\$ 108,649	
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	\$ 260	\$ 0	\$ 260	(Sch 2)
090	.20-.39	Fringe Benefits	8400	107	0	107	(Sch 2)
090	.79	Agency Staff	8400	14,984	0	14,984	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	4,820	(525)	4,295	(Sch 4)
090		Laboratory - Total	8400	\$ 20,171	\$ (525)	\$ 19,646	
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	13,126	0	13,126	(Sch 4)
095		Home Health Services - Total	8800	\$ 13,126	\$ 0	\$ 13,126	
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	0	0	0	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
COUNTRY VILLA WEST COVINA HEALTHCARE CENTER

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

Provider NPI:  
1326032814

OSHPD Facility Number:  
206190085

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		\$ 879,696	\$ 542	\$ 880,238	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 2,073,696	\$ 0	\$ 2,073,696	(Sch 2)
105	.20-.39	Fringe Benefits	6110	558,922	0	558,922	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	146,904	7,959	154,863	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,779,522	\$ 7,959	\$ 2,787,481	
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 WEST COVINA HEALTHCARE CENTER

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

Provider NPI:  
1326032814

OSHPD Facility Number:  
206190085

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
139	.20-.39	Fringe Benefits	9100	0	0	0
139	.49	Agency Staff	9100	0	0	0
139	.40-.99	Other - Nonlabor	9100	0	0	0
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
						(Sch 2)
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$ 0	\$ 0	\$ 0
140	.20-.39	Fringe Benefits	8900	0	0	0
140	.49	Agency Staff	8900	0	0	0
140	.40-.99	Other - Nonlabor	8900	2,270	0	2,270
140		Beauty and Barber - Total	8900	\$ 2,270	\$ 0	\$ 2,270
						(Sch 2)
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0
145	.20-.39	Fringe Benefits	9100	0	0	0
145	.49	Agency Staff	9100	0	0	0
145	.40-.99	Other - Nonlabor	9100	0	0	0
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
						(Sch 2)
146		<b>Subtotal 105 - 145</b>		\$ 2,781,792	\$ 7,959	\$ 2,789,751
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 32,794	\$ 0	\$ 32,794
155	.20-.39	Fringe Benefits	6600	7,640	0	7,640
155	.49	Agency Staff	6600	0	0	0
155	.40-.99	Other - Nonlabor	6600	4,815	0	4,815
155		Social Services - Total	6600	\$ 45,249	\$ 0	\$ 45,249
						(Sch 2)

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
COUNTRY VILLA WEST COVINA HEALTHCARE CENTER

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

Provider NPI:  
1326032814

OSHPD Facility Number:  
206190085

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	\$ 52,473	\$ 0	\$ 52,473	(Sch 2)
160	.20-.39	Fringe Benefits	6700	16,049	0	16,049	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	4,958	0	4,958	(Sch 4)
160		Activities - Total	6700	\$ 73,480	\$ 0	\$ 73,480	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 304,093	\$ 0	\$ 304,093	(Sch 6)
165	.20-.39	Fringe Benefits	6900	94,038	0	94,038	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	596,884	0	596,884	(Sch 6)
165		Administration - Total	6900	\$ 995,015	\$ 0	\$ 995,015	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 50,475	\$ 0	\$ 50,475	(Sch 3)
166	.20-.39	Fringe Benefits	6900	13,262	0	13,262	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	4,964	0	4,964	(Sch 4)
166		Medical Records - Total	6900	\$ 68,701	\$ 0	\$ 68,701	
167		CDPH Licensing Fees	6900	\$ 23,280	\$ 0	\$ 23,280	(Sch 6)
168		Professional Liability Insurance	6900	\$ 110,214	\$ 0	\$ 110,214	(Sch 6)
169		Quality Assurance Fees	6900	\$ 442,518	\$ 0	\$ 442,518	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 33,944	\$ 0	\$ 33,944	(Sch 3)
170	.20-.39	Fringe Benefits	6800	11,161	0	11,161	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	3,377	0	3,377	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 48,482	\$ 0	\$ 48,482	
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>		\$ 1,806,939	\$ 0	\$ 1,806,939	
200		<b>Total</b>		\$ 7,054,289	\$ 8,500	\$ 7,062,789	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 114,519	
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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 WEST COVINA HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1326032814		4
Report References							Explanation of Audit Adjustments		As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>MEMORANDUM ADJUSTMENT</u>											
1	Not Reported			8	210		Total Facility Group Health Insurance To include total group health insurance costs for informational purpose 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$0	\$114,519	\$114,519	

Provider Name							Fiscal Period	Provider NPI		Adjustments
COUNTRY VILLA WEST COVINA HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1326032814		4
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>ADJUSTMENT TO REPORTED COSTS</u></b>										
2	10.5	010	4	8A-1	010	4	Housekeeping - Other - Nonlabor	\$24,543	(\$1)	\$24,542
	10.5	075	4	8A-1	075	4	Patient Supplies - Other - Nonlabor	15,507	1,067	16,574
	10.5	090	4	8A-1	090	4	Laboratory - Other - Nonlabor	4,820	(525)	4,295
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	146,904	7,959	154,863
							To adjust TwinMed expense to agree with the provider's records. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304			

Provider Name							Fiscal Period	Provider NPI		Adjustments
COUNTRY VILLA WEST COVINA HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1326032814		4
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>ADJUSTMENT TO REPORTED PATIENT DAYS</u></b>										
3	4.1	5	2	1	15	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 May 19, 2013 Report Date: May 20, 2013 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408 CCR, Title 22, Section 51541	26,749	33	26,782	

Provider Name							Fiscal Period			Provider NPI		Adjustments		
COUNTRY VILLA WEST COVINA HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1326032814		4		
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>														
4	Not Reported			1	14		Overpayment To recover outstanding Medi-Cal credit balances. CCR, Title 22, Sections 50761 and 51458.1 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304					\$0	\$2,488	\$2,488