

**REPORT  
ON THE  
RATE SETTING AUDIT**

**COUNTRY VILLA MONTE VISTA HEALTH CARE  
DUARTE, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1376538256**

**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

July 5, 2013

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

COUNTRY VILLA MONTE VISTA HEALTH CARE  
NATIONAL PROVIDER IDENTIFIER (NPI) 1376538256  
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 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, 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 \$6,848, 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 MONTE VISTA HEALTH CARE

## Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

## Provider NPI:

1376538256

## OSHPD Facility No.:

206190112

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	\$ 2,142,941	\$ 96.23
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 525,359	\$ 23.59
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 552,722	\$ 24.82
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 140,008	\$ 6.29
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 32,613	\$ 1.46
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 13,727	\$ 0.62
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 64,990	\$ 2.92
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 251,184	\$ 11.28
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 770,228	\$ 34.59
11	Cost of Routine Service/Audited Total Costs	\$ 4,476,211	\$ 4,493,774	\$ 201.80
12	Total Patient Days (Adj )	22,268	22,268	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 201.02	\$ 201.80	
14	Overpayments (Adjs 4, 5)	\$ 0	\$ 6,848	
15	Medi-Cal Days (Adj 3)	13,164	13,150	
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 MONTE VISTA HEALTH CARE

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

**Provider NPI:**  
1376538256

**OSHPD Facility No.:**  
206190112

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 MONTE VISTA HEALTH CARE

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

Provider NPI:  
1376538256

OSHPD Facility No.:  
206190112

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	\$ 61,014	\$ 61,014		
160	Activities	64,740		\$ 64,740	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
<b>ANCILLARY SERVICES</b>					
075	Patient Supplies	2,070	0	0	2,070
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	219,041	0	0	219,041
081	Respiratory Therapy	312	0	0	312
082	Occupational Therapy	200,913	0	0	200,913
083	Speech Pathology	41,305	0	0	41,305
085	Pharmacy	0	0	0	0
090	Laboratory	17,253	0	0	17,253
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	2,017,187	61,014	64,740	2,142,941 *
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>\$ 2,623,835</b>	<b>\$ 61,014</b>	<b>\$ 64,740</b>	<b>\$ 2,623,835</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
INDIRECT CARE LABOR

Provider Name:  
COUNTRY VILLA MONTE VISTA HEALTH CARE

Provider NPI:  
1376538256

OSHPD Facility Number:  
206190112

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	\$ 38,378	\$ 38,378										
010	Housekeeping	98,312	671	\$ 98,983									
060	Laundry and Linen	24,847	1,441	3,783	\$ 30,071								
065	Dietary	256,353	4,399	11,548	0	\$ 272,301							
155	Social Services	N/A	92	241	0	0	\$ 332						
160	Activities	N/A	2,392	6,280	0	0	0	\$ 8,672					
165	Administration	N/A	3,810	10,001	0	0	0	0		\$ 13,811	\$ 13,811		
166	Medical Records	59,834	328	860	0	0	0	0		61,021		\$ 61,021	
170	Inservice Education - Nursing	71,985	92	241	0	0	0	0	\$ 72,317				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies		84	220	0	0	0	0	0	304	26	115	\$ 445
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	25	112	138
080	Physical Therapy		453	1,190	0	0	0	0	0	1,643	782	3,454	5,879
081	Respiratory Therapy		0	0	0	0	0	0	0	0	3	13	16
082	Occupational Therapy		825	2,167	0	0	0	0	0	2,992	734	3,242	6,968
083	Speech Pathology		126	330	0	0	0	0	0	456	149	657	1,262
085	Pharmacy		212	557	0	0	0	0	0	769	446	1,971	3,187
090	Laboratory		0	0	0	0	0	0	0	0	86	380	466
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	40	178	218
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		21,968	57,666	30,071	272,301	332	8,672	72,317	463,327	11,448	50,584	525,359 *
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		1,486	3,900	0	0	0	0	0	5,386	71	314	5,771
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 549,709</b>	<b>\$ 38,378</b>	<b>\$ 98,983</b>	<b>\$ 30,071</b>	<b>\$ 272,301</b>	<b>\$ 332</b>	<b>\$ 8,672</b>	<b>\$ 72,317</b>	<b>\$ 474,877</b>	<b>\$ 13,811</b>	<b>\$ 61,021</b>	<b>\$ 549,709</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
OTHER - NONLABOR

Provider Name:  
COUNTRY VILLA MONTE VISTA HEALTH CARE

Provider NPI:  
1376538256

OSHPD Facility Number:  
206190112

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	\$ 117,976	\$ 117,976										
010	Housekeeping	18,854	2,062	\$ 20,916									
060	Laundry and Linen	100,511	4,430	799	\$ 105,740								
065	Dietary	158,007	13,524	2,440	0	\$ 173,971							
155	Social Services	3,631	282	51	0	0	\$ 3,964						
160	Activities	9,918	7,354	1,327	0	0	0	\$ 18,599					
165	Administration	N/A	11,711	2,113	0	0	0	0		\$ 13,825	\$ 13,825		
166	Medical Records	4,953	1,007	182	0	0	0	0		6,142		\$ 6,142	
170	Inservice Education - Nursing	0	282	51	0	0	0	0	\$ 333				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies	4,377	258	47	0	0	0	0	0	4,681	26	12	\$ 4,719
077	Specialized Support Surfaces	7,320	0	0	0	0	0	0	0	7,320	25	11	7,357
080	Physical Therapy	509	1,393	251	0	0	0	0	0	2,154	782	348	3,284
081	Respiratory Therapy	529	0	0	0	0	0	0	0	529	3	1	533
082	Occupational Therapy	262	2,537	458	0	0	0	0	0	3,257	735	326	4,318
083	Speech Pathology	0	387	70	0	0	0	0	0	456	149	66	672
085	Pharmacy	125,891	652	118	0	0	0	0	0	126,661	447	198	127,306
090	Laboratory	7,526	0	0	0	0	0	0	0	7,526	86	38	7,650
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	11,586	0	0	0	0	0	0	0	11,586	40	18	11,644
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	153,849	67,530	12,185	105,740	173,971	3,964	18,599	333	536,171	11,460	5,091	552,722 *
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	2,138	4,567	824	0	0	0	0	0	7,529	71	32	7,632
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 727,837</b>	<b>\$ 117,976</b>	<b>\$ 20,916</b>	<b>\$ 105,740</b>	<b>\$ 173,971</b>	<b>\$ 3,964</b>	<b>\$ 18,599</b>	<b>\$ 333</b>	<b>\$ 707,871</b>	<b>\$ 13,825</b>	<b>\$ 6,142</b>	<b>\$ 727,837</b>

\* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
COUNTRY VILLA MONTE VISTA HEALTH CARE

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

Provider NPI:  
1376538256

OSHPD Facility Number:  
206190112

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)	\$ 156,131	81%							
	Property Tax (line 40)	36,369	19%	\$ 192,500						
005	Plant Operations and Maintenance			8,059	\$ 8,059					
010	Housekeeping			3,224	141	\$ 3,365				
060	Laundry and Linen			6,926	303	129	\$ 7,357			
065	Dietary			21,143	924	393	0	\$ 22,459		
155	Social Services			441	19	8	0	0	\$ 468	
160	Activities			11,497	502	213	0	0	0	\$ 12,213
165	Administration			18,309	800	340	0	0	0	0
166	Medical Records			1,574	69	29	0	0	0	0
170	Inservice Education - Nursing			441	19	8	0	0	0	0
<b>ANCILLARY SERVICES</b>										
075	Patient Supplies			403	18	7	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			2,178	95	40	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			3,967	173	74	0	0	0	0
083	Speech Pathology			604	26	11	0	0	0	0
085	Pharmacy			1,020	45	19	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			105,575	4,613	1,960	7,357	22,459	468	12,213
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			7,140	312	133	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 192,500</b>	<b>100%</b>	<b>\$ 192,500</b>	<b>\$ 8,059</b>	<b>\$ 3,365</b>	<b>\$ 7,357</b>	<b>\$ 22,459</b>	<b>\$ 468</b>	<b>\$ 12,213</b>

\* (To Schedule 1)

## ALLOCATION OF CAPITAL COSTS

Provider Name:  
COUNTRY VILLA MONTE VISTA HEALTH CARE

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

Provider NPI:  
1376538256

OSHPD Facility Number:  
206190112

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 81% Of Total	Property Tax 19% Of Total
	<b>GENERAL SERVICES</b>									
	Capital Related (excluding lines 40 & 45)	\$ 156,131	81%							
	Property Tax (line 40)	36,369	19%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 19,449	\$ 19,449				
166	Medical Records				1,672		\$ 1,672			
170	Inservice Education - Nursing			\$ 468						
	<b>ANCILLARY SERVICES</b>									
075	Patient Supplies			0	428	37	3	\$ 468	\$ 379	\$ 88
077	Specialized Support Surfaces			0	0	36	3	39	32	7
080	Physical Therapy			0	2,314	1,101	95	3,510	2,847	663
081	Respiratory Therapy			0	0	4	0	4	4	1
082	Occupational Therapy			0	4,214	1,033	89	5,336	4,328	1,008
083	Speech Pathology			0	642	210	18	870	705	164
085	Pharmacy			0	1,083	628	54	1,766	1,432	334
090	Laboratory			0	0	121	10	132	107	25
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	57	5	62	50	12
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
	<b>ROUTINE SERVICES</b>									
105	Skilled Nursing Care			468	155,113	16,123	1,386	172,622	140,008	32,613
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	7,584	100	9	7,693	6,240	1,453
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 192,500	100%	\$ 468	\$ 171,379	\$ 19,449	\$ 1,672	\$ 192,500	\$ 156,131	\$ 36,369

\* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:  
COUNTRY VILLA MONTE VISTA HEALTH CARE

Provider NPI:  
1376538256

OSHPD Facility Number:  
206190112

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Accum Costs (From Sch 2)	Accum Costs (From Sch 3)	Accum Costs (From Sch 4)	Accum Costs (From Sch 5)	Total Accum Costs	Allocated Admin. Costs	Admin. 70% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 6% of Total	Quality Assur. Fees 23% of Total	Caregiver Training 0% of Total
	<b>GENERAL SERVICES</b>													
045	Property Insurance	\$ 16,593												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	912,562												
	Total Costs Allocable as Administration	929,155	70%											
167	CDPH Licensing Fees	16,560	1%											
168	Professional Liability Insurance	78,400	6%											
169	Quality Assurance Fees	303,013	23%											
174	Caregiver Training	0	0%											
	Total	1,327,128	100%						\$ 1,327,128					
	<b>ANCILLARY SERVICES</b>													
075	Patient Supplies			\$ 2,070	\$ 304	\$ 4,681	\$ 428	\$ 7,483	2,497	\$ 1,748	\$ 31	\$ 147	\$ 570	\$ -
077	Specialized Support Surfaces			0	0	7,320	0	7,320	2,442	1,710	30	144	558	0
080	Physical Therapy			219,041	1,643	2,154	2,314	225,152	75,115	52,590	937	4,437	17,151	0
081	Respiratory Therapy			312	0	529	0	841	281	196	4	17	64	0
082	Occupational Therapy			200,913	2,992	3,257	4,214	211,376	70,519	49,372	880	4,166	16,101	0
083	Speech Pathology			41,305	456	456	642	42,859	14,299	10,011	178	845	3,265	0
085	Pharmacy			0	769	126,661	1,083	128,514	42,875	30,018	535	2,533	9,789	0
090	Laboratory			17,253	0	7,526	0	24,779	8,267	5,788	103	488	1,887	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	11,586	0	11,586	3,865	2,706	48	228	883	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			2,142,941	463,327	536,171	155,113	3,297,552	1,100,130	770,228	13,727	64,990	251,184	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	5,386	7,529	7,584	20,499	6,839	4,788	85	404	1,561	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	<b>SUBTOTAL</b>	\$ 1,327,128		\$ 2,623,835	\$ 474,877	\$ 707,871	\$ 171,379	\$ 3,977,962	\$ 1,327,128					
	Total Administrative Costs							\$ 1,327,128		\$ 929,155	\$ 16,560	\$ 78,400	\$ 303,013	\$ -
	Unit Cost Multiplier							0.33362011						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 74,832	\$ 19,966	\$ 21,121	\$ 115,919							
	<b>TOTAL FACILITY COSTS</b>							\$ 5,421,009						

\* (To Schedule 1)

## STATISTICS FOR COST ALLOCATION

Provider Name:  
COUNTRY VILLA MONTE VISTA HEALTH CARE

Provider NPI:  
1376538256

OSHPD Facility Number:  
206190112

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	640									
010	Housekeeping	256	256								
060	Laundry and Linen	550	550	550							
065	Dietary	1,679	1,679	1,679							
155	Social Services	35	35	35							
160	Activities	913	913	913							
165	Administration	1,454	1,454	1,454							
166	Medical Records	125	125	125							
170	Inservice Education - Nursing	35	35	35							
	<b>ANCILLARY SERVICES</b>										
075	Patient Supplies	32	32	32						7,483	7,483
077	Specialized Support Surfaces	0	0	0						7,320	7,320
080	Physical Therapy	173	173	173						225,152	225,152
081	Respiratory Therapy	0	0	0						841	841
082	Occupational Therapy	315	315	315						211,376	211,376
083	Speech Pathology	48	48	48						42,859	42,859
085	Pharmacy	81	81	81						128,514	128,514
090	Laboratory	0	0	0						24,779	24,779
095	Home Health Services	0	0	0						0	0
100	Other Ancillary Services	0	0	0						11,586	11,586
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	8,384	8,384	8,384	219,650	65,895	2,171,036	2,171,036	2,171,036	3,297,552	3,297,552
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	567	567	567						20,499	20,499
145	Other Nonreimbursable	0	0	0						0	0
	<b>TOTAL STATISTICS</b>	15,287	14,647	14,391	219,650	65,895	2,171,036	2,171,036	2,171,036	3,977,962	3,977,962
	<b>TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)</b>						\$ 61,014 0.028103633	\$ 64,740 0.029819865			
	<b>TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)</b>		\$ 38,378 2.62019526	\$ 98,983 6.87810229	\$ 30,071 0.13690446	\$ 272,301 4.13234148	\$ 332 0.00015313	\$ 8,672 0.00399438	\$ 72,317 0.03331011	\$ 13,811 0.00347176	\$ 61,021 0.01533984
	<b>TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)</b>		\$ 117,976 8.05461869	\$ 20,916 1.45340716	\$ 105,740 0.48140412	\$ 173,971 2.64012407	\$ 3,964 0.00182576	\$ 18,599 0.00856680	\$ 333 0.00015328	\$ 13,825 0.00347532	\$ 6,142 0.00154388
	<b>TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)</b>	\$ 192,500 12.59239877	\$ 8,059 0.55022429	\$ 3,365 0.23379275	\$ 7,357 0.03349433	\$ 22,459 0.34083014	\$ 468 0.00021565	\$ 12,213 0.00562527	\$ 468 0.00021565	\$ 19,449 0.00488927	\$ 1,672 0.00042033

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
COUNTRY VILLA MONTE VISTA HEALTH CARE

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

Provider NPI:  
1376538256

OSHPD Facility Number:  
206190112

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	\$ 30,028	\$ 0	\$ 30,028	(Sch 3)
005	.20-.39	Fringe Benefits	6200	8,350	0	8,350	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	117,976	0	117,976	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 156,354	\$ 0	\$ 156,354	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 76,937	\$ 0	\$ 76,937	(Sch 3)
010	.20-.39	Fringe Benefits	6300	21,375	0	21,375	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	18,854	0	18,854	(Sch 4)
010		Housekeeping - Total	6300	\$ 117,166	\$ 0	\$ 117,166	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 47,863	\$ 0	\$ 47,863	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	20,520	0	20,520	(Sch 5)
025		Depreciation: Equipment	7140	9,675	0	9,675	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	15,446	24	15,470	(Sch 5)
040		Property Taxes	7300	36,369	0	36,369	(Sch 5)
045		Property Insurance	7400	16,593	0	16,593	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	62,603	0	62,603	(Sch 6)
055		Interest - Other	7600	\$ 0	\$ 0	\$ 0	(Sch 6)
057		<b>Subtotal 005 - 055</b>		\$ 482,589	\$ 24	\$ 482,613	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 18,423	\$ 0	\$ 18,423	(Sch 3)
060	.20-.39	Fringe Benefits	6400	6,424	0	6,424	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	100,511	0	100,511	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 125,358	\$ 0	\$ 125,358	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 199,710	\$ 0	\$ 199,710	(Sch 3)
065	.20-.39	Fringe Benefits	6500	56,643	0	56,643	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	158,037	(30)	158,007	(Sch 4)
065		Dietary - Total	6500	\$ 414,390	\$ (30)	\$ 414,360	
070		Provision for Bad Debts	7700	\$ 0	0	\$ 0	
		<b>Ancillary Services</b>					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$ 1,594	\$ 0	\$ 1,594	(Sch 2)
075	.20-.39	Fringe Benefits	8100	476	0	476	(Sch 2)
075	.79	Agency Staff	8100	0	0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	7,931	(3,554)	4,377	(Sch 4)
075		Patient Supplies - Total	8100	\$ 10,001	\$ (3,554)	\$ 6,447	
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	7,320	0	7,320	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 7,320	\$ 0	\$ 7,320	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
COUNTRY VILLA MONTE VISTA HEALTH CARE

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

Provider NPI:  
1376538256

OSHPD Facility Number:  
206190112

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	219,041	0	219,041	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	509	0	509	(Sch 4)
080		Physical Therapy - Total	8200	\$ 219,550	\$ 0	\$ 219,550	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$ 262	\$ 0	\$ 262	(Sch 2)
081	.20-.39	Fringe Benefits	8220	50	0	50	(Sch 2)
081	.79	Agency Staff	8220	0	0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220	529	0	529	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 841	\$ 0	\$ 841	
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	200,913	0	200,913	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	262	0	262	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 201,175	\$ 0	\$ 201,175	
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	41,305	0	41,305	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	0	0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 41,305	\$ 0	\$ 41,305	
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	125,891	0	125,891	(Sch 4)
085		Pharmacy - Total	8300	\$ 125,891	\$ 0	\$ 125,891	
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	\$ 1,428	\$ 0	\$ 1,428	(Sch 2)
090	.20-.39	Fringe Benefits	8400	426	0	426	(Sch 2)
090	.79	Agency Staff	8400	15,399	0	15,399	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	7,104	422	7,526	(Sch 4)
090		Laboratory - Total	8400	\$ 24,357	\$ 422	\$ 24,779	
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	11,586	0	11,586	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 11,586	\$ 0	\$ 11,586	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
COUNTRY VILLA MONTE VISTA HEALTH CARE

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

Provider NPI:  
1376538256

OSHPD Facility Number:  
206190112

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		\$ 642,026	\$ (3,132)	\$ 638,894	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,583,043	\$ 0	\$ 1,583,043	(Sch 2)
105	.20-.39	Fringe Benefits	6110	434,144	0	434,144	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	150,955	2,894	153,849	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,168,142	\$ 2,894	\$ 2,171,036	
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 MONTE VISTA HEALTH CARE

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

Provider NPI:  
1376538256

OSHPD Facility Number:  
206190112

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	2,138	0	2,138 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 2,138	\$ 0	\$ 2,138
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>		\$ 2,170,280	\$ 2,894	\$ 2,173,174
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 49,147	\$ 0	\$ 49,147 (Sch 2)
155	.20-.39	Fringe Benefits	6600	11,867	0	11,867 (Sch 2)
155	.49	Agency Staff	6600	0	0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	3,631	0	3,631 (Sch 4)
155		Social Services - Total	6600	\$ 64,645	\$ 0	\$ 64,645

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
COUNTRY VILLA MONTE VISTA HEALTH CARE

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

Provider NPI:  
1376538256

OSHPD Facility Number:  
206190112

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
160		Activities					
160	.01-.19	Salaries and Wages	6700	\$ 50,946	\$ 0	\$ 50,946	(Sch 2)
160	.20-.39	Fringe Benefits	6700	13,794	0	13,794	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	9,918	0	9,918	(Sch 4)
160		Activities - Total	6700	\$ 74,658	\$ 0	\$ 74,658	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 213,641	\$ 0	\$ 213,641	(Sch 6)
165	.20-.39	Fringe Benefits	6900	70,884	0	70,884	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	628,037	0	628,037	(Sch 6)
165		Administration - Total	6900	\$ 912,562	\$ 0	\$ 912,562	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 47,086	\$ 0	\$ 47,086	(Sch 3)
166	.20-.39	Fringe Benefits	6900	12,748	0	12,748	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	4,953	0	4,953	(Sch 4)
166		Medical Records - Total	6900	\$ 64,787	\$ 0	\$ 64,787	
167		CDPH Licensing Fees	6900	\$ 16,560	\$ 0	\$ 16,560	(Sch 6)
168		Professional Liability Insurance	6900	\$ 78,400	\$ 0	\$ 78,400	(Sch 6)
169		Quality Assurance Fees	6900	\$ 303,013	\$ 0	\$ 303,013	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 56,781	\$ 0	\$ 56,781	(Sch 3)
170	.20-.39	Fringe Benefits	6800	15,204	0	15,204	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	0	0	0	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 71,985	\$ 0	\$ 71,985	
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>		\$ 1,586,610	\$ 0	\$ 1,586,610	
200		<b>Total</b>		\$ 5,421,253	\$ (244)	\$ 5,421,009	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 112,811	
-----	------	-------------------------------------------------	------	--	--	------------	--

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









Provider Name							Fiscal Period			Provider NPI		Adjustments
COUNTRY VILLA MONTE VISTA HEALTH CARE							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1376538256		5
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 230	\$0	\$112,811	\$112,811		

Provider Name							Fiscal Period	Provider NPI		Adjustments
COUNTRY VILLA MONTE VISTA HEALTH CARE							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1376538256		5
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	035	4	8A-1	035	4	Leases and Rentals	\$15,446	\$24	\$15,470
	10.5	065	4	8A-1	065	4	Dietary - Other - Nonlabor	158,037	(30)	158,007
	10.5	075	4	8A-1	075	4	Patient Supplies - Other - Nonlabor	7,931	(3,554)	4,377
	10.5	090	4	8A-1	090	4	Laboratory - Other - Nonlabor	7,104	422	7,526
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	150,955	2,894	153,849
							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			

Provider Name							Fiscal Period	Provider NPI		Adjustments
COUNTRY VILLA MONTE VISTA HEALTH CARE							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1376538256		5
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 Medi-Cal patient days 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 3, 2012 42 CFR 413.20, 413.50, 413.53, 413.60, and 413.64 CMS Pub. 15-1, Sections 2304 and 2408	13,164	(14)	13,150	

Provider Name							Fiscal Period			Provider NPI		Adjustments		
COUNTRY VILLA MONTE VISTA HEALTH CARE							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1376538256		5		
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><u>ADJUSTMENTS TO OTHER MATTERS</u></b>														
	Not Reported			1	14		Medi-Cal Overpayments					\$0		
4							To recover Medi-Cal overpayments because the Share of Cost was not properly deducted from the amount billed. 42 CFR 413.5 and 413.20 CMS Pub. 15-1, Sections 2300 and 2409 CCR, Title 22, Sections 50786 and 51458.1						\$4,361	
5							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						<u>2,487</u> <u>\$6,848</u>	\$6,848