

**REPORT  
ON THE  
RATE SETTING AUDIT  
COUNTRY VILLA MAPLE CONVALESCENT HOSPITAL  
LOS ANGELES, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1710972062  
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**



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, California 90056

COUNTRY VILLA MAPLE CONVALESCENT HOSPITAL  
NATIONAL PROVIDER IDENTIFIER 1710972062  
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 \$11,337, 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 MAPLE CONVALESCENT HOSPITAL

## Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

## Provider NPI:

1710972062

## OSHPD Facility No.:

206190498

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	\$ 1,754,831	\$ 85.98
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 500,099	\$ 24.50
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 440,322	\$ 21.57
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 206,816	\$ 10.13
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 10,762	\$ 0.53
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 12,045	\$ 0.59
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 56,281	\$ 2.76
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 232,979	\$ 11.42
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 534,628	\$ 26.20
11	Cost of Routine Service/Audited Total Costs	\$ 3,752,811	\$ 3,748,764	\$ 183.68
12	Total Patient Days (Adj )	20,409	20,409	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 183.88	\$ 183.68	
14	Overpayments (Adj 4)	\$ 0	\$ 11,337	
15	Medi-Cal Days (Adj 3)	15,651	15,628	
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 MAPLE CONVALESCENT HOSPITAL

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

**Provider NPI:**  
1710972062

**OSHPD Facility No.:**  
206190498

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 MAPLE CONVALESCENT HOSPITAL

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

Provider NPI:  
1710972062

OSHPD Facility No.:  
206190498

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	\$ 48,044	\$ 48,044		
160	Activities	37,482		\$ 37,482	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
<b>ANCILLARY SERVICES</b>					
075	Patient Supplies	2,157	0	0	2,157
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	218,808	0	0	218,808
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	151,610	0	0	151,610
083	Speech Pathology	54,792	0	0	54,792
085	Pharmacy	0	0	0	0
090	Laboratory	18,655	0	0	18,655
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	1,669,305	48,044	37,482	1,754,831
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>\$ 2,200,853</b>	<b>\$ 48,044</b>	<b>\$ 37,482</b>	<b>\$ 2,200,853</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
INDIRECT CARE LABOR

Provider Name:  
COUNTRY VILLA MAPLE CONVALESCENT HOSPITAL

Provider NPI:  
1710972062

OSHPD Facility Number:  
206190498

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	\$ 38,329	\$ 38,329										
010	Housekeeping	82,529	54	\$ 82,583									
060	Laundry and Linen	65,373	1,638	3,534	\$ 70,545								
065	Dietary	223,117	6,793	14,657	0	\$ 244,567							
155	Social Services	N/A	675	1,455	0	0	\$ 2,130						
160	Activities	N/A	2,120	4,574	0	0	0	\$ 6,694					
165	Administration	N/A	760	1,640	0	0	0	0		\$ 2,400	\$ 2,400		
166	Medical Records	51,008	444	959	0	0	0	0		52,411		\$ 52,411	
170	Inservice Education - Nursing	49,738	0	0	0	0	0	0	\$ 49,738				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies		37	81	0	0	0	0	0	118	6	123	\$ 247
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	2	42	43
080	Physical Therapy		236	508	0	0	0	0	0	744	157	3,425	4,326
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	9	9
082	Occupational Therapy		54	116	0	0	0	0	0	169	108	2,351	2,628
083	Speech Pathology		54	116	0	0	0	0	0	169	40	871	1,080
085	Pharmacy		0	0	0	0	0	0	0	0	50	1,099	1,150
090	Laboratory		0	0	0	0	0	0	0	0	18	403	421
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	3	73	76
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		25,465	54,943	70,545	244,567	2,130	6,694	49,738	454,083	2,015	44,001	500,099 *
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	0	0	0	0	0	0	0	1	13	14
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 510,094	\$ 38,329	\$ 82,583	\$ 70,545	\$ 244,567	\$ 2,130	\$ 6,694	\$ 49,738	\$ 455,283	\$ 2,400	\$ 52,411	\$ 510,094

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
OTHER - NONLABOR

Provider Name:  
COUNTRY VILLA MAPLE CONVALESCENT HOSPITAL

Provider NPI:  
1710972062

OSHPD Facility Number:  
206190498

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	\$ 126,780	\$ 126,780										
010	Housekeeping	14,365	177	\$ 14,542									
060	Laundry and Linen	14,743	5,418	622	\$ 20,784								
065	Dietary	154,323	22,470	2,581	0	\$ 179,374							
155	Social Services	2,850	2,231	256	0	0	\$ 5,337						
160	Activities	7,723	7,012	805	0	0	0	\$ 15,540					
165	Administration	N/A	2,514	289	0	0	0	0		\$ 2,803	\$ 2,803		
166	Medical Records	8,679	1,470	169	0	0	0	0		10,317		\$ 10,317	
170	Inservice Education - Nursing	1,847	0	0	0	0	0	0	\$ 1,847				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies	5,363	124	14	0	0	0	0	0	5,501	7	24	\$ 5,532
077	Specialized Support Surfaces	2,693	0	0	0	0	0	0	0	2,693	2	8	2,703
080	Physical Therapy	67	779	89	0	0	0	0	0	936	183	674	1,793
081	Respiratory Therapy	560	0	0	0	0	0	0	0	560	0	2	562
082	Occupational Therapy	0	177	20	0	0	0	0	0	197	126	463	786
083	Speech Pathology	963	177	20	0	0	0	0	0	1,160	47	172	1,379
085	Pharmacy	71,197	0	0	0	0	0	0	0	71,197	59	216	71,472
090	Laboratory	7,438	0	0	0	0	0	0	0	7,438	22	79	7,539
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	4,725	0	0	0	0	0	0	0	4,725	4	14	4,743
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	112,519	84,231	9,675	20,784	179,374	5,337	15,540	1,847	429,307	2,353	8,662	440,322 *
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	861	0	0	0	0	0	0	0	861	1	3	864
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 537,696</b>	<b>\$ 126,780</b>	<b>\$ 14,542</b>	<b>\$ 20,784</b>	<b>\$ 179,374</b>	<b>\$ 5,337</b>	<b>\$ 15,540</b>	<b>\$ 1,847</b>	<b>\$ 524,575</b>	<b>\$ 2,803</b>	<b>\$ 10,317</b>	<b>\$ 537,696</b>

\* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
COUNTRY VILLA MAPLE CONVALESCENT HOSPITAL

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

Provider NPI:  
1710972062

OSHPD Facility Number:  
206190498

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)	\$ 209,961	95%							
	Property Tax (line 40)	10,926	5%	\$ 220,887						
005	Plant Operations and Maintenance			7,019	\$ 7,019					
010	Housekeeping			299	10	\$ 309				
060	Laundry and Linen			9,140	300	13	\$ 9,453			
065	Dietary			37,905	1,244	55	0	\$ 39,204		
155	Social Services			3,764	124	5	0	0	\$ 3,893	
160	Activities			11,828	388	17	0	0	0	\$ 12,234
165	Administration			4,242	139	6	0	0	0	0
166	Medical Records			2,479	81	4	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
<b>ANCILLARY SERVICES</b>										
075	Patient Supplies			209	7	0	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			1,314	43	2	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			299	10	0	0	0	0	0
083	Speech Pathology			299	10	0	0	0	0	0
085	Pharmacy			0	0	0	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			142,091	4,664	205	9,453	39,204	3,893	12,234
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	0	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 220,887</b>	<b>100%</b>	<b>\$ 220,887</b>	<b>\$ 7,019</b>	<b>\$ 309</b>	<b>\$ 9,453</b>	<b>\$ 39,204</b>	<b>\$ 3,893</b>	<b>\$ 12,234</b>

\* (To Schedule 1)

## ALLOCATION OF CAPITAL COSTS

Provider Name:  
COUNTRY VILLA MAPLE CONVALESCENT HOSPITAL

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

Provider NPI:  
1710972062

OSHPD Facility Number:  
206190498

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 95% Of Total	Property Tax 5% Of Total
	<b>GENERAL SERVICES</b>									
	Capital Related (excluding lines 40 & 45)	\$ 209,961	95%							
	Property Tax (line 40)	10,926	5%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 4,387	\$ 4,387				
166	Medical Records				2,564		\$ 2,564			
170	Inservice Education - Nursing			\$ -						
	<b>ANCILLARY SERVICES</b>									
075	Patient Supplies			0	216	10	6	\$ 233	\$ 221	\$ 12
077	Specialized Support Surfaces			0	0	3	2	6	5	0
080	Physical Therapy			0	1,359	287	168	1,814	1,724	90
081	Respiratory Therapy			0	0	1	0	1	1	0
082	Occupational Therapy			0	309	197	115	621	590	31
083	Speech Pathology			0	309	73	43	424	403	21
085	Pharmacy			0	0	92	54	146	139	7
090	Laboratory			0	0	34	20	53	51	3
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	6	4	10	9	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			0	211,743	3,683	2,153	217,578	206,816	10,762 *
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	0	1	1	2	2	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 220,887	100%	\$ -	\$ 213,936	\$ 4,387	\$ 2,564	\$ 220,887	\$ 209,961	\$ 10,926

\* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:  
COUNTRY VILLA MAPLE CONVALESCENT HOSPITAL

Provider NPI:  
1710972062

OSHPD Facility Number:  
206190498

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	\$ 17,925												
055	Interest - Other	314												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	618,567												
	Total Costs Allocable as Administration	636,806	64%											
167	CDPH Licensing Fees	14,347	1%											
168	Professional Liability Insurance	67,038	7%											
169	Quality Assurance Fees	277,506	28%											
174	Caregiver Training	0	0%											
	Total	995,697	100%						\$ 995,697					
	<b>ANCILLARY SERVICES</b>													
075	Patient Supplies			\$ 2,157	\$ 118	\$ 5,501	\$ 216	\$ 7,993	2,344	\$ 1,499	\$ 34	\$ 158	\$ 653	\$ -
077	Specialized Support Surfaces			0	0	2,693	0	2,693	790	505	11	53	220	0
080	Physical Therapy			218,808	744	936	1,359	221,847	65,071	41,616	938	4,381	18,136	0
081	Respiratory Therapy			0	0	560	0	560	164	105	2	11	46	0
082	Occupational Therapy			151,610	169	197	309	152,285	44,667	28,567	644	3,007	12,449	0
083	Speech Pathology			54,792	169	1,160	309	56,430	16,552	10,586	238	1,114	4,613	0
085	Pharmacy			0	0	71,197	0	71,197	20,883	13,356	301	1,406	5,820	0
090	Laboratory			18,655	0	7,438	0	26,093	7,653	4,895	110	515	2,133	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	4,725	0	4,725	1,386	886	20	93	386	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			1,754,831	454,083	429,307	211,743	2,849,963	835,934	534,628	12,045	56,281	232,979	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	0	861	0	861	253	162	4	17	70	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	<b>SUBTOTAL</b>	\$ 995,697		\$ 2,200,853	\$ 455,283	\$ 524,575	\$ 213,936	\$ 3,394,647	\$ 995,697					
	Total Administrative Costs							\$ 995,697		\$ 636,806	\$ 14,347	\$ 67,038	\$ 277,506	\$ -
	Unit Cost Multiplier							0.29331384						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 54,811	\$ 13,121	\$ 6,951	\$ 74,883							
	<b>TOTAL FACILITY COSTS</b>							\$ 4,465,227						

\* (To Schedule 1)

## STATISTICS FOR COST ALLOCATION

Provider Name:  
COUNTRY VILLA MAPLE CONVALESCENT HOSPITAL

Provider NPI:  
1710972062

OSHPD Facility Number:  
206190498

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	235									
010	Housekeeping	10	10								
060	Laundry and Linen	306	306	306							
065	Dietary	1,269	1,269	1,269							
155	Social Services	126	126	126							
160	Activities	396	396	396							
165	Administration	142	142	142							
166	Medical Records	83	83	83							
170	Inservice Education - Nursing	0	0	0							
	<b>ANCILLARY SERVICES</b>										
075	Patient Supplies	7	7	7						7,993	7,993
077	Specialized Support Surfaces	0	0	0						2,693	2,693
080	Physical Therapy	44	44	44						221,847	221,847
081	Respiratory Therapy	0	0	0						560	560
082	Occupational Therapy	10	10	10						152,285	152,285
083	Speech Pathology	10	10	10						56,430	56,430
085	Pharmacy	0	0	0						71,197	71,197
090	Laboratory	0	0	0						26,093	26,093
095	Home Health Services	0	0	0						0	0
100	Other Ancillary Services	0	0	0						4,725	4,725
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	4,757	4,757	4,757	199,980	59,994	1,781,824	1,781,824	1,781,824	2,849,963	2,849,963
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	0	0	0						861	861
145	Other Nonreimbursable	0	0	0						0	0
	<b>TOTAL STATISTICS</b>	<b>7,395</b>	<b>7,160</b>	<b>7,150</b>	<b>199,980</b>	<b>59,994</b>	<b>1,781,824</b>	<b>1,781,824</b>	<b>1,781,824</b>	<b>3,394,647</b>	<b>3,394,647</b>
	<b>TOTAL DIRECT SALARIES COSTS - SCH. 2</b>						\$ 48,044	\$ 37,482			
	<b>UNIT COST MULTIPLIER (DIRECT SALARIES)</b>						0.026963381	0.021035748			
	<b>TOTAL INDIRECT SALARIES COSTS - SCH. 3</b>		\$ 38,329	\$ 82,583	\$ 70,545	\$ 244,567	\$ 2,130	\$ 6,694	\$ 49,738	\$ 2,400	\$ 52,411
	<b>UNIT COST MULTIPLIER (INDIRECT SALARIES)</b>		5.35321229	11.55000449	0.35276220	4.07652735	0.00119530	0.00375664	0.02791409	0.00070707	0.01543930
	<b>TOTAL INDIRECT OTHER COSTS - SCH. 4</b>		\$ 126,780	\$ 14,542	\$ 20,784	\$ 179,374	\$ 5,337	\$ 15,540	\$ 1,847	\$ 2,803	\$ 10,317
	<b>UNIT COST MULTIPLIER (INDIRECT OTHER)</b>		17.70670391	2.03385553	0.10392845	2.98986182	0.00299542	0.00872155	0.00103658	0.00082576	0.00303933
	<b>TOTAL CAPITAL COSTS - SCH. 5</b>	\$ 220,887	\$ 7,019	\$ 309	\$ 9,453	\$ 39,204	\$ 3,893	\$ 12,234	\$ -	\$ 4,387	\$ 2,564
	<b>UNIT COST MULTIPLIER (CAPITAL COSTS)</b>	29.86977688	0.98036279	0.04314705	0.04727146	0.65345836	0.00218459	0.00686585	0.00000000	0.00129228	0.00075535

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
COUNTRY VILLA MAPLE CONVALESCENT HOSPITAL

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

Provider NPI:  
1710972062

OSHPD Facility Number:  
206190498

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	\$ 30,265	\$ 0	\$ 30,265	(Sch 3)
005	.20-.39	Fringe Benefits	6200	8,064	0	8,064	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	126,780	0	126,780	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 165,109	\$ 0	\$ 165,109	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 64,501	\$ 0	\$ 64,501	(Sch 3)
010	.20-.39	Fringe Benefits	6300	18,028	0	18,028	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	14,124	241	14,365	(Sch 4)
010		Housekeeping - Total	6300	\$ 96,653	\$ 241	\$ 96,894	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 0	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	9,600	0	9,600	(Sch 5)
025		Depreciation: Equipment	7140	5,917	0	5,917	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	194,450	(6)	194,444	(Sch 5)
040		Property Taxes	7300	10,926	0	10,926	(Sch 5)
045		Property Insurance	7400	17,925	0	17,925	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	0	0	0	(Sch 6)
055		Interest - Other	7600	\$ 314	\$ 0	\$ 314	(Sch 6)
057		<b>Subtotal 005 - 055</b>		\$ 500,894	\$ 235	\$ 501,129	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 51,454	\$ 0	\$ 51,454	(Sch 3)
060	.20-.39	Fringe Benefits	6400	13,919	0	13,919	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	14,743	0	14,743	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 80,116	\$ 0	\$ 80,116	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 176,629	\$ 0	\$ 176,629	(Sch 3)
065	.20-.39	Fringe Benefits	6500	46,488	0	46,488	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	154,323	0	154,323	(Sch 4)
065		Dietary - Total	6500	\$ 377,440	\$ 0	\$ 377,440	
070		Provision for Bad Debts	7700	\$ 0	0	\$ 0	
		<b>Ancillary Services</b>					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$ 1,751	\$ 0	\$ 1,751	(Sch 2)
075	.20-.39	Fringe Benefits	8100	406	0	406	(Sch 2)
075	.79	Agency Staff	8100	0	0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	5,889	(526)	5,363	(Sch 4)
075		Patient Supplies - Total	8100	\$ 8,046	\$ (526)	\$ 7,520	
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	2,693	0	2,693	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 2,693	\$ 0	\$ 2,693	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
COUNTRY VILLA MAPLE CONVALESCENT HOSPITAL

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

Provider NPI:  
1710972062

OSHPD Facility Number:  
206190498

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	218,808	0	218,808	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	67	0	67	(Sch 4)
080		Physical Therapy - Total	8200	\$ 218,875	\$ 0	\$ 218,875	
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	560	0	560	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 560	\$ 0	\$ 560	
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	151,610	0	151,610	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	0	0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 151,610	\$ 0	\$ 151,610	
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	54,792	0	54,792	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	963	0	963	(Sch 4)
083		Speech Pathology - Total	8280	\$ 55,755	\$ 0	\$ 55,755	
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	71,197	0	71,197	(Sch 4)
085		Pharmacy - Total	8300	\$ 71,197	\$ 0	\$ 71,197	
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	\$ 2,298	\$ 0	\$ 2,298	(Sch 2)
090	.20-.39	Fringe Benefits	8400	532	0	532	(Sch 2)
090	.79	Agency Staff	8400	15,825	0	15,825	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	7,670	(232)	7,438	(Sch 4)
090		Laboratory - Total	8400	\$ 26,325	\$ (232)	\$ 26,093	
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	4,725	0	4,725	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 4,725	\$ 0	\$ 4,725	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
COUNTRY VILLA MAPLE CONVALESCENT HOSPITAL

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

Provider NPI:  
1710972062

OSHPD Facility Number:  
206190498

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		\$ 539,786	\$ (758)	\$ 539,028	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,318,527	\$ 0	\$ 1,318,527	(Sch 2)
105	.20-.39	Fringe Benefits	6110	350,778	0	350,778	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	113,324	(805)	112,519	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 1,782,629	\$ (805)	\$ 1,781,824	
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 MAPLE CONVALESCENT HOSPITAL

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

Provider NPI:  
1710972062

OSHPD Facility Number:  
206190498

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	861	0	861 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 861	\$ 0	\$ 861
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>		\$ 1,783,490	\$ (805)	\$ 1,782,685
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 38,716	\$ 0	\$ 38,716 (Sch 2)
155	.20-.39	Fringe Benefits	6600	9,328	0	9,328 (Sch 2)
155	.49	Agency Staff	6600	0	0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	2,850	0	2,850 (Sch 4)
155		Social Services - Total	6600	\$ 50,894	\$ 0	\$ 50,894

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
COUNTRY VILLA MAPLE CONVALESCENT HOSPITAL

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

Provider NPI:  
1710972062

OSHPD Facility Number:  
206190498

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	\$ 28,918	\$ 0	\$ 28,918	(Sch 2)
160	.20-.39	Fringe Benefits	6700	8,564	0	8,564	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	7,723	0	7,723	(Sch 4)
160		Activities - Total	6700	\$ 45,205	\$ 0	\$ 45,205	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 154,813	\$ 0	\$ 154,813	(Sch 6)
165	.20-.39	Fringe Benefits	6900	45,545	0	45,545	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	418,209	0	418,209	(Sch 6)
165		Administration - Total	6900	\$ 618,567	\$ 0	\$ 618,567	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 40,281	\$ 0	\$ 40,281	(Sch 3)
166	.20-.39	Fringe Benefits	6900	10,727	0	10,727	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	8,679	0	8,679	(Sch 4)
166		Medical Records - Total	6900	\$ 59,687	\$ 0	\$ 59,687	
167		CDPH Licensing Fees	6900	\$ 14,347	\$ 0	\$ 14,347	(Sch 6)
168		Professional Liability Insurance	6900	\$ 67,038	\$ 0	\$ 67,038	(Sch 6)
169		Quality Assurance Fees	6900	\$ 277,506	\$ 0	\$ 277,506	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 34,067	\$ 0	\$ 34,067	(Sch 3)
170	.20-.39	Fringe Benefits	6800	15,671	0	15,671	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	1,847	0	1,847	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 51,585	\$ 0	\$ 51,585	
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>		\$ 1,184,829	\$ 0	\$ 1,184,829	
200		<b>Total</b>		\$ 4,466,555	\$ (1,328)	\$ 4,465,227	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 71,891	
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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 MAPLE CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1710972062		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>MEMORANDUM ADJUSTMENT</u></b>												
1	Not Reported			8	210	N/A	Total Facility Group Health Insurance To include group health insurance expense for informational purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			\$0	\$71,891	\$71,891

Provider Name							Fiscal Period	Provider NPI	Adjustments	
COUNTRY VILLA MAPLE CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1710972062	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	\$14,124	\$241	\$14,365
	10.5	035	4	8A-1	035	4	Leases and Rentals	194,450	(6)	194,444
	10.5	075	4	8A-1	075	4	Patient Supplies - Other - Nonlabo	5,889	(526)	5,363
	10.5	090	4	8A-1	090	4	Laboratory - Other - Nonlabo	7,670	(232)	7,438
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	113,324	(805)	112,519
							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 MAPLE CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1710972062		4	
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>ADJUSTMENT TO REPORTED PATIENT DAYS</u></b>													
3	4.1	5	2	1	15	N/A	Medi-Cal Days				15,651	(23)	15,628
							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						

Provider Name							Fiscal Period			Provider NPI		Adjustments
COUNTRY VILLA MAPLE CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1710972062		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	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	\$11,337	\$11,337	