

**REPORT  
ON THE  
RATE SETTING AUDIT  
COUNTRY VILLA MAR VISTA NURSING CENTER  
LOS ANGELES, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1437143641  
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: William Zhu**



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



EDMUND G. BROWN JR.  
GOVERNOR

June 12, 2013

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

COUNTRY VILLA MAR VISTA NURSING CENTER  
NATIONAL PROVIDER IDENTIFIER (NPI) 1437143641  
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 Schedule

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.

Ruth Santo Domingo Mendoza  
Page 2

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 MAR VISTA NURSING CENTER

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

Provider NPI:  
1437143641

OSHPD Facility No.:  
206190499

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	\$ 2,714,643	\$ 115.53
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 731,432	\$ 31.13
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 534,551	\$ 22.75
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 439,287	\$ 18.69
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 51,735	\$ 2.20
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 11,849	\$ 0.50
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 89,713	\$ 3.82
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 229,146	\$ 9.75
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 845,096	\$ 35.96
11	Cost of Routine Service/Audited Total Costs	\$ 5,678,763	\$ 5,647,452	\$ 240.34
12	Total Patient Days (Adj )	23,498	23,498	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 241.67	\$ 240.34	
14	Overpayments (Adj )	\$ 0	\$ 0	
15	Medi-Cal Days (Adj 8)	6,585	6,497	
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 MAR VISTA NURSING CENTER

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

**Provider NPI:**  
1437143641

**OSHPD Facility No.:**  
206190499

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	

\* (From Subacute Care Schedule 1)

**ALLOCATION OF GENERAL SERVICES  
DIRECT CARE LABOR**

**Provider Name:**  
COUNTRY VILLA MAR VISTA NURSING CENTER

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

**Provider NPI:**  
1437143641

**OSHPD Facility No.:**  
206190499

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	\$ 112,162	\$ 112,162		
160	Activities	134,393		\$ 134,393	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
	<b>ANCILLARY SERVICES</b>				
075	Patient Supplies	6,549	0	0	6,549 ***
077	Specialized Support Surfaces	N/A	0	0	0 ***
080	Physical Therapy	570,822	0	0	570,822 ***
081	Respiratory Therapy	0	0	0	0 ***
082	Occupational Therapy	506,638	0	0	506,638 ***
083	Speech Pathology	52,104	0	0	52,104 ***
085	Pharmacy	0	0	0	0 ***
090	Laboratory	1,727	0	0	1,727 ***
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	2,468,088	112,162	134,393	2,714,643 *
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>\$ 3,852,483</b>	<b>\$ 112,162</b>	<b>\$ 134,393</b>	<b>\$ 3,852,483</b>

\* (To Schedule 1)

\*\* (To Subacute Care Schedule 1)

\*\*\* (To Subacute Care Schedule 2)

ALLOCATION OF GENERAL SERVICES  
INDIRECT CARE LABOR

Provider Name:  
COUNTRY VILLA MAR VISTA NURSING CENTER

Provider NPI:  
1437143641

OSHPD Facility Number:  
206190499

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 Srvs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 73,914	\$ 73,914										
010	Housekeeping	115,054	1,129	\$ 116,183									
060	Laundry and Linen	74,563	3,137	5,007	\$ 82,707								
065	Dietary	332,872	9,769	15,594	0	\$ 358,236							
155	Social Services	N/A	0	0	0	\$ -							
160	Activities	N/A	3,462	5,526	0	0	0	\$ 8,988					
165	Administration	N/A	3,429	5,473	0	0	0	0	\$ 8,902	\$ 8,902			
166	Medical Records	89,903	1,339	2,137	0	0	0	0	93,379		\$ 93,379		
170	Inservice Education - Nursing	82,074	483	771	0	0	0	\$ 83,328					
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies		913	1,458	0	0	0	0	0	2,371	66	695	\$ 3,132 ***
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	27	286	313 ***
080	Physical Therapy		526	840	0	0	0	0	0	1,366	846	8,879	11,091 ***
081	Respiratory Therapy		0	0	0	0	0	0	0	0	4	38	42 ***
082	Occupational Therapy		832	1,328	0	0	0	0	0	2,160	757	7,944	10,861 ***
083	Speech Pathology		91	145	0	0	0	0	0	236	78	818	1,132 ***
085	Pharmacy		239	382	0	0	0	0	0	621	605	6,344	7,569 ***
090	Laboratory		0	0	0	0	0	0	0	0	86	898	984 ***
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	35	368	403 ***
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		48,101	76,781	82,707	358,236	0	8,988	83,328	658,141	6,379	66,912	731,432 *
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care		0	0	0	0	0	0	0	0	0	0	0 **
126	Subacute Care - Pediatric		0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
<b>NONREIMBURSABLE</b>													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		464	740	0	0	0	0	0	1,204	19	196	1,419
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 768,380</b>	<b>\$ 73,914</b>	<b>\$ 116,183</b>	<b>\$ 82,707</b>	<b>\$ 358,236</b>	<b>\$ -</b>	<b>\$ 8,988</b>	<b>\$ 83,328</b>	<b>\$ 666,099</b>	<b>\$ 8,902</b>	<b>\$ 93,379</b>	<b>\$ 768,380</b>

\* (To Schedule 1)

\*\* (To Subacute Care Schedule 1)

\*\*\* (To Subacute Care Schedule 2)

ALLOCATION OF GENERAL SERVICES  
OTHER - NONLABOR

Provider Name:  
COUNTRY VILLA MAR VISTA NURSING CENTER

Provider NPI:  
1437143641

OSHPD Facility Number:  
206190499

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	\$ 172,211	\$ 172,211										
010	Housekeeping	22,437	2,629	\$ 25,066									
060	Laundry and Linen	17,262	7,309	1,080	\$ 25,651								
065	Dietary	179,979	22,762	3,364	0	\$ 206,105							
155	Social Services	3,225	0	0	0	0	\$ 3,225						
160	Activities	11,398	8,066	1,192	0	0	0	\$ 20,657					
165	Administration	N/A	7,988	1,181	0	0	0	0		\$ 9,169	\$ 9,169		
166	Medical Records	13,630	3,120	461	0	0	0	0		17,211		\$ 17,211	
170	Inservice Education - Nursing	500	1,125	166	0	0	0	0	\$ 1,792				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies	27,309	2,128	315	0	0	0	0	0	29,752	68	128	\$ 29,948 ***
077	Specialized Support Surfaces	18,617	0	0	0	0	0	0	0	18,617	28	53	18,698 ***
080	Physical Therapy	505	1,226	181	0	0	0	0	0	1,912	872	1,636	4,420 ***
081	Respiratory Therapy	2,502	0	0	0	0	0	0	0	2,502	4	7	2,513 ***
082	Occupational Therapy	0	1,939	287	0	0	0	0	0	2,225	780	1,464	4,469 ***
083	Speech Pathology	0	212	31	0	0	0	0	0	243	80	151	474 ***
085	Pharmacy	409,910	557	82	0	0	0	0	0	410,549	623	1,169	412,342 ***
090	Laboratory	56,750	0	0	0	0	0	0	0	56,750	88	166	57,004 ***
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0 ***
100	Other Ancillary Services	23,963	0	0	0	0	0	0	0	23,963	36	68	24,067 ***
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	129,583	112,070	16,565	25,651	206,105	3,225	20,657	1,792	515,648	6,570	12,333	534,551 *
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	7,010	1,081	160	0	0	0	0	0	8,250	19	36	8,306
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 1,096,791</b>	<b>\$ 172,211</b>	<b>\$ 25,066</b>	<b>\$ 25,651</b>	<b>\$ 206,105</b>	<b>\$ 3,225</b>	<b>\$ 20,657</b>	<b>\$ 1,792</b>	<b>\$ 1,070,411</b>	<b>\$ 9,169</b>	<b>\$ 17,211</b>	<b>\$ 1,096,791</b>

\* (To Schedule 1)

\*\* (To Subacute Care Schedule 1)

\*\*\* (To Subacute Care Schedule 2)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
COUNTRY VILLA MAR VISTA NURSING CENTER

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

Provider NPI:  
1437143641

OSHPD Facility Number:  
206190499

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)	\$ 467,664	89%							
	Property Tax (line 40)	55,077	11%	\$ 522,741						
005	Plant Operations and Maintenance			25,479	\$ 25,479					
010	Housekeeping			7,592	389	\$ 7,981				
060	Laundry and Linen			21,104	1,081	344	\$ 22,529			
065	Dietary			65,725	3,368	1,071	0	\$ 70,164		
155	Social Services			0	0	0	0	0	\$ -	
160	Activities			23,292	1,193	380	0	0	0	\$ 24,865
165	Administration			23,066	1,182	376	0	0	0	0
166	Medical Records			9,008	462	147	0	0	0	0
170	Inservice Education - Nursing			3,249	166	53	0	0	0	0
<b>ANCILLARY SERVICES</b>										
075	Patient Supplies			6,145	315	100	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			3,539	181	58	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			5,598	287	91	0	0	0	0
083	Speech Pathology			611	31	10	0	0	0	0
085	Pharmacy			1,609	82	26	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			323,605	16,581	5,275	22,529	70,164	0	24,865
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
<b>NONREIMBURSABLE</b>										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			3,121	160	51	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 522,741</b>	<b>100%</b>	<b>\$ 522,741</b>	<b>\$ 25,479</b>	<b>\$ 7,981</b>	<b>\$ 22,529</b>	<b>\$ 70,164</b>	<b>\$ -</b>	<b>\$ 24,865</b>

\* (To Schedule 1)  
 \*\* (To Subacute Care Schedule 1)  
 \*\*\* (To Subacute Care Schedule 2)

## ALLOCATION OF CAPITAL COSTS

Provider Name:  
COUNTRY VILLA MAR VISTA NURSING CENTER

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

Provider NPI:  
1437143641

OSHPD Facility Number:  
206190499

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	Capital Related 89% Of Total	Property Tax 11% Of Total
	<b>GENERAL SERVICES</b>									
	Capital Related (excluding lines 40 & 45)	\$ 467,664	89%							
	Property Tax (line 40)	55,077	11%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 24,624	\$ 24,624				
166	Medical Records				9,616		\$ 9,616			
170	Inservice Education - Nursing			\$ 3,469						
	<b>ANCILLARY SERVICES</b>									
075	Patient Supplies			0	6,560	183	72	\$ 6,814	\$ 6,096	\$ 718 ***
077	Specialized Support Surfaces			0	0	75	29	105	94	11 ***
080	Physical Therapy			0	3,778	2,341	914	7,034	6,292	741 ***
081	Respiratory Therapy			0	0	10	4	14	13	1 ***
082	Occupational Therapy			0	5,976	2,095	818	8,889	7,952	937 ***
083	Speech Pathology			0	653	216	84	952	852	100 ***
085	Pharmacy			0	1,717	1,673	653	4,043	3,617	426 ***
090	Laboratory			0	0	237	93	329	295	35 ***
095	Home Health Services			0	0	0	0	0	0	0 ***
100	Other Ancillary Services			0	0	97	38	135	121	14 ***
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			3,469	466,486	17,645	6,891	491,022	439,287	51,735 *
110	Intermediate Care			0	0	0	0	0	0	0 *
115	Mentally Disordered Care			0	0	0	0	0	0	0 *
120	Developmentally Disabled Care			0	0	0	0	0	0	0 *
125	Subacute Care			0	0	0	0	0	0	0 **
126	Subacute Care - Pediatric			0	0	0	0	0	0	0 *
128	Transitional Inpatient Care			0	0	0	0	0	0	0 *
130	Hospice Inpatient Care			0	0	0	0	0	0	0 *
135	Other Routine Services			0	0	0	0	0	0	0 *
	<b>NONREIMBURSABLE</b>									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	3,331	52	20	3,403	3,045	359
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 522,741	100%	\$ 3,469	\$ 488,501	\$ 24,624	\$ 9,616	\$ 522,741	\$ 467,664	\$ 55,077

\* (To Schedule 1)

\*\* (To Subacute Care Schedule 1)

\*\*\* (To Subacute Care Schedule 2)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:  
COUNTRY VILLA MAR VISTA NURSING CENTER

Provider NPI:  
1437143641

OSHPD Facility Number:  
206190499

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. 72% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 8% of Total	Quality Assur. Fees 19% of Total	Caregiver Training 0% of Total
<b>GENERAL SERVICES</b>														
045	Property Insurance	\$ 3,903												
055	Interest - Other	280,448												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	895,020												
	Total Costs Allocable as Administration	1,179,371	72%											
167	CDPH Licensing Fees	16,536	1%											
168	Professional Liability Insurance	125,199	8%											
169	Quality Assurance Fees	319,784	19%											
174	Caregiver Training	0	0%											
	Total	1,640,890	100%						\$ 1,640,890					
<b>ANCILLARY SERVICES</b>														
075	Patient Supplies			\$ 6,549	\$ 2,371	\$ 29,752	\$ 6,560	\$ 45,231	12,212	\$ 8,777	\$ 123	\$ 932	\$ 2,380	\$ -
077	Specialized Support Surfaces			0	0	18,617	0	18,617	5,026	3,613	51	384	980	0
080	Physical Therapy			570,822	1,366	1,912	3,778	577,877	156,024	112,140	1,572	11,905	30,407	0
081	Respiratory Therapy			0	0	2,502	0	2,502	676	486	7	52	132	0
082	Occupational Therapy			506,638	2,160	2,225	5,976	516,999	139,587	100,327	1,407	10,650	27,203	0
083	Speech Pathology			52,104	236	243	653	53,235	14,373	10,331	145	1,097	2,801	0
085	Pharmacy			0	621	410,549	1,717	412,887	111,477	80,123	1,123	8,506	21,725	0
090	Laboratory			1,727	0	56,750	0	58,477	15,788	11,348	159	1,205	3,077	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	23,963	0	23,963	6,470	4,650	65	494	1,261	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			2,714,643	658,141	515,648	466,486	4,354,919	1,175,804	845,096	11,849	89,713	229,146	0
110	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0
<b>NONREIMBURSABLE</b>														
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	1,204	8,250	3,331	12,786	3,452	2,481	35	263	673	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	<b>SUBTOTAL</b>	\$ 1,640,890		\$ 3,852,483	\$ 666,099	\$ 1,070,411	\$ 488,501	\$ 6,077,494	\$ 1,640,890					
	Total Administrative Costs							\$ 1,640,890		\$ 1,179,371	\$ 16,536	\$ 125,199	\$ 319,784	\$ -
	Unit Cost Multiplier							0.26999450						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 102,281	\$ 26,380	\$ 34,240	\$ 162,901							
	<b>TOTAL FACILITY COSTS</b>							\$ 7,881,285						

\* (To Schedule 1)  
 \*\* (To Subacute Care Schedule 1)  
 \*\*\* (To Subacute Care Schedule 2)

## STATISTICS FOR COST ALLOCATION

Provider Name:  
COUNTRY VILLA MAR VISTA NURSING CENTER

Provider NPI:  
1437143641

OSHPD Facility Number:  
206190499

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	792									
010	Housekeeping	236	236								
060	Laundry and Linen	656	656	656							
065	Dietary	2,043	2,043	2,043							
155	Social Services										
160	Activities	724	724	724							
165	Administration	717	717	717							
166	Medical Records	280	280	280							
170	Inservice Education - Nursing	101	101	101							
	<b>ANCILLARY SERVICES</b>										
075	Patient Supplies	191	191	191						45,231	45,231
077	Specialized Support Surfaces									18,617	18,617
080	Physical Therapy	110	110	110						577,877	577,877
081	Respiratory Therapy									2,502	2,502
082	Occupational Therapy	174	174	174						516,999	516,999
083	Speech Pathology	19	19	19						53,235	53,235
085	Pharmacy	50	50	50						412,887	412,887
090	Laboratory									58,477	58,477
095	Home Health Services									0	0
100	Other Ancillary Services									23,963	23,963
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care	10,059	10,059	10,059	231,990	69,597	2,597,671	2,597,671	2,597,671	4,354,919	4,354,919
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	97	97	97						12,786	12,786
145	Other Nonreimbursable									0	0
	<b>TOTAL STATISTICS</b>	16,249	15,457	15,221	231,990	69,597	2,597,671	2,597,671	2,597,671	6,077,494	6,077,494
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 112,162 0.043177908	\$ 134,393 0.051735959			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 73,914 4.78191111	\$ 116,183 7.63304192	\$ 82,707 0.35651196	\$ 358,236 5.14728723	\$ - 0.00000000	\$ 8,988 0.00346019	\$ 83,328 0.03207793	\$ 8,902 0.00146467	\$ 93,379 0.01536475
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 172,211 11.14129521	\$ 25,066 1.64682647	\$ 25,651 0.11056946	\$ 206,105 2.96140829	\$ 3,225 0.00124150	\$ 20,657 0.00795197	\$ 1,792 0.00068970	\$ 9,169 0.00150870	\$ 17,211 0.00283187
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 522,741 32.17065666	\$ 25,479 1.64838973	\$ 7,981 0.52436075	\$ 22,529 0.09711313	\$ 70,164 1.00814088	\$ - 0.00000000	\$ 24,865 0.00957189	\$ 3,469 0.00133531	\$ 24,624 0.00405171	\$ 9,616 0.00158226

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
COUNTRY VILLA MAR VISTA NURSING CENTER

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

Provider NPI:  
1437143641

OSHPD Facility Number:  
206190499

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	\$ 59,764	\$ 0	\$ 59,764	(Sch 3)
005	.20-.39	Fringe Benefits	6200	17,340	(3,190)	14,150	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	172,211	0	172,211	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 249,315	\$ (3,190)	\$ 246,125	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 0	\$ 0	\$ 0	(Sch 3)
010	.20-.39	Fringe Benefits	6300	154	(154)	0	(Sch 3)
010	.79	Agency Staff	6300	115,054	0	115,054	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	22,472	(35)	22,437	(Sch 4)
010		Housekeeping - Total	6300	\$ 137,680	\$ (189)	\$ 137,491	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 129,454	\$ 0	\$ 129,454	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	42,777	0	42,777	(Sch 5)
025		Depreciation: Equipment	7140	28,213	0	28,213	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	42,854	(40)	42,814	(Sch 5)
040		Property Taxes	7300	55,680	(603)	55,077	(Sch 5)
045		Property Insurance	7400	3,903	0	3,903	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	224,406	0	224,406	(Sch 6)
055		Interest - Other	7600	\$ 255,817	\$ 24,631	\$ 280,448	(Sch 6)
057		<b>Subtotal 005 - 055</b>		\$ 1,170,099	\$ 20,609	\$ 1,190,708	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 0	\$ 0	\$ 0	(Sch 3)
060	.20-.39	Fringe Benefits	6400	101	(101)	0	(Sch 3)
060	.79	Agency Staff	6400	74,563	0	74,563	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	17,262	0	17,262	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 91,926	\$ (101)	\$ 91,825	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 273,360	\$ (1,639)	\$ 271,721	(Sch 3)
065	.20-.39	Fringe Benefits	6500	70,537	(9,386)	61,151	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	180,665	(686)	179,979	(Sch 4)
065		Dietary - Total	6500	\$ 524,562	\$ (11,711)	\$ 512,851	
070		Provision for Bad Debts	7700	\$ 0	0	\$ 0	
		<b>Ancillary Services</b>					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$ 6,175	\$ 0	\$ 6,175	(Sch 2)
075	.20-.39	Fringe Benefits	8100	1,566	(1,192)	374	(Sch 2)
075	.79	Agency Staff	8100	0	0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	25,100	2,209	27,309	(Sch 4)
075		Patient Supplies - Total	8100	\$ 32,841	\$ 1,017	\$ 33,858	
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	18,617	0	18,617	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 18,617	\$ 0	\$ 18,617	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
COUNTRY VILLA MAR VISTA NURSING CENTER

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

Provider NPI:  
1437143641

OSHPD Facility Number:  
206190499

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	570,822	0	570,822	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	505	0	505	(Sch 4)
080		Physical Therapy - Total	8200	\$ 571,327	\$ 0	\$ 571,327	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$ 0	\$ 0	\$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220	0	0	0	(Sch 2)
081	.79	Agency Staff	8220	0	0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220	2,502	0	2,502	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 2,502	\$ 0	\$ 2,502	
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	506,638	0	506,638	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	0	0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 506,638	\$ 0	\$ 506,638	
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	52,104	0	52,104	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	0	0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 52,104	\$ 0	\$ 52,104	
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	409,910	0	409,910	(Sch 4)
085		Pharmacy - Total	8300	\$ 409,910	\$ 0	\$ 409,910	
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	\$ 1,335	\$ 0	\$ 1,335	(Sch 2)
090	.20-.39	Fringe Benefits	8400	339	53	392	(Sch 2)
090	.79	Agency Staff	8400	0	0	0	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	55,561	1,189	56,750	(Sch 4)
090		Laboratory - Total	8400	\$ 57,235	\$ 1,242	\$ 58,477	
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	23,963	0	23,963	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 23,963	\$ 0	\$ 23,963	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
COUNTRY VILLA MAR VISTA NURSING CENTER

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

Provider NPI:  
1437143641

OSHPD Facility Number:  
206190499

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
101		Subacute Care Ancillary Services					
101	.01-.19	Salaries and Wages	8100-8900	\$ 0	\$ 0	\$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
101	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900	0	0	0	(Sch 4)
101		Subacute Care Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
102		Subacute Care - Pediatric Ancillary Services					
102	.01-.19	Salaries and Wages	8100-8900	\$ 0	\$ 0	\$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
102	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900	0	0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
104		Subtotal 075 - 102		\$ 1,675,137	\$ 2,259	\$ 1,677,396	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,880,930	\$ (11,891)	\$ 1,869,039	(Sch 2)
105	.20-.39	Fringe Benefits	6110	481,053	117,996	599,049	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	132,719	(3,136)	129,583	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,494,702	\$ 102,969	\$ 2,597,671	
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 MAR VISTA NURSING CENTER

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

Provider NPI:  
1437143641

OSHPD Facility Number:  
206190499

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	7,010	0	7,010 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 7,010	\$ 0	\$ 7,010
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>		\$ 2,501,712	\$ 102,969	\$ 2,604,681
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 91,073	\$ 0	\$ 91,073 (Sch 2)
155	.20-.39	Fringe Benefits	6600	21,396	(307)	21,089 (Sch 2)
155	.49	Agency Staff	6600	0	0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	3,225	0	3,225 (Sch 4)
155		Social Services - Total	6600	\$ 115,694	\$ (307)	\$ 115,387

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
COUNTRY VILLA MAR VISTA NURSING CENTER

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

Provider NPI:  
1437143641

OSHPD Facility Number:  
206190499

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	\$ 102,671	\$ 0	\$ 102,671	(Sch 2)
160	.20-.39	Fringe Benefits	6700	32,162	(440)	31,722	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	11,398	0	11,398	(Sch 4)
160		Activities - Total	6700	\$ 146,231	\$ (440)	\$ 145,791	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 333,450	\$ 0	\$ 333,450	(Sch 6)
165	.20-.39	Fringe Benefits	6900	100,522	(98,458)	2,064	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	554,135	5,371	559,506	(Sch 6)
165		Administration - Total	6900	\$ 988,107	\$ (93,087)	\$ 895,020	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 71,964	\$ 2,427	\$ 74,391	(Sch 3)
166	.20-.39	Fringe Benefits	6900	17,755	(2,243)	15,512	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	13,630	0	13,630	(Sch 4)
166		Medical Records - Total	6900	\$ 103,349	\$ 184	\$ 103,533	
167		CDPH Licensing Fees	6900	\$ 16,536	\$ 0	\$ 16,536	(Sch 6)
168		Professional Liability Insurance	6900	\$ 113,209	\$ 11,990	\$ 125,199	(Sch 6)
169		Quality Assurance Fees	6900	\$ 319,784	\$ 0	\$ 319,784	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 73,182	\$ (4,903)	\$ 68,279	(Sch 3)
170	.20-.39	Fringe Benefits	6800	18,396	(4,601)	13,795	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	500	0	500	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 92,078	\$ (9,504)	\$ 82,574	
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>		\$ 1,894,988	\$ (91,164)	\$ 1,803,824	
200		<b>Total</b>		\$ 7,858,424	\$ 22,861	\$ 7,881,285	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 108,320	
-----	------	---	------	--	--	------------	--

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









Provider Name							Fiscal Period			Provider NPI		Adjustments
COUNTRY VILLA MAR VISTA NURSING CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1437143641		8
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
<b><u>MEMORANDUM ADJUSTMENT</u></b>												
1	Not Reported			8	210	N/A	Total Facility Group Health Insurance To include total group health insurance costs for informational purposes. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304			\$0	\$108,320	\$108,320

Provider Name							Fiscal Period	Provider NPI	Adjustments	
COUNTRY VILLA MAR VISTA NURSING CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1437143641	8	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<b><u>RECLASSIFICATION OF REPORTED COSTS</u></b>										
2	10.5	005	2	8A-1	005	2	Plant Operations and Maintenance - Fringe Benefits	\$17,340	(\$75)	\$17,265 *
	10.5	075	2	8A-1	075	2	Patient Supplies - Fringe Benefit:	1,566	(1,075)	491 *
	10.5	155	2	8A-1	155	2	Social Services - Fringe Benefit:	21,396	(115)	21,281 *
	10.5	160	2	8A-1	160	2	Activities - Fringe Benefits	32,162	(129)	32,033 *
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	100,522	(180)	100,342 *
	10.5	166	2	8A-1	166	2	Medical Records - Fringe Benefits	17,755	(80)	17,675 *
	10.5	065	2	8A-1	065	2	Dietary - Fringe Benefits	70,537	1,329	71,866 *
	10.5	090	2	8A-1	090	2	Laboratory - Fringe Benefits	339	53	392
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	481,053	55	481,108 *
	10.5	170	2	8A-1	170	2	Inservice Education - Nursing - Fringe Benefits	18,396	217	18,613 *
							To reclassify fringe benefits expense to the appropriate cost centers.			
							42 CFR 413.20 and 413.24			
							CMS Pub. 15-1, Sections 2300, 2302.4, and 2302.8			

Provider Name							Fiscal Period	Provider NPI		Adjustments	
COUNTRY VILLA MAR VISTA NURSING CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1437143641		8	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Cost Report			Audit Report							
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<b><u>ADJUSTMENTS TO REPORTED COSTS</u></b>											
3	10.5	005	2	8A-1	005	2	Plant Operations and Maintenance - Fringe Benefits	*	\$17,265	(\$3,115)	\$14,150
	10.5	010	2	8A-1	010	2	Housekeeping - Fringe Benefits		154	(154)	0
	10.5	060	2	8A-1	060	2	Laundry and Linen - Fringe Benefits		101	(101)	0
	10.5	065	2	8A-1	065	2	Dietary - Fringe Benefits	*	71,866	(10,191)	61,675 *
	10.5	075	2	8A-1	075	2	Patient Supplies - Fringe Benefits	*	491	(117)	374
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	*	481,108	121,088	602,196 *
	10.5	155	2	8A-1	155	2	Social Services - Fringe Benefits	*	21,281	(192)	21,089
	10.5	160	2	8A-1	160	2	Activities - Fringe Benefits	*	32,033	(311)	31,722
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	*	100,342	(98,278)	2,064
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor		554,135	(3,296)	550,839 *
	10.5	166	2	8A-1	166	2	Medical Records - Fringe Benefits	*	17,675	(2,676)	14,999 *
	10.5	170	2	8A-1	170	2	Inservice Education - Nursing - Fringe Benefits	*	18,613	(3,782)	14,831 *
							To adjust workers' compensation insurance expense to agree with the provider's schedule. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304				
4	10.5	055	4	8A-1	055	4	Interest - Other		\$255,817	\$24,631	\$280,448
	10.5	065	1	8A-1	065	1	Dietary - Salaries and Wages		273,360	(1,639)	271,721
	10.5	065	2	8A-1	065	2	Dietary - Fringe Benefits	*	61,675	(524)	61,151
	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages		1,880,930	(11,891)	1,869,039
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	*	602,196	(3,147)	599,049
	10.5	166	1	8A-1	166	1	Medical Records - Salaries and Wages		71,964	2,427	74,391
	10.5	166	2	8A-1	166	2	Medical Records - Fringe Benefits	*	14,999	513	15,512
	10.5	170	1	8A-1	170	1	Inservice Education - Nursing - Salaries and Wages		73,182	(4,903)	68,279
	10.5	170	2	8A-1	170	2	Inservice Education - Nursing - Fringe Benefits	*	14,831	(1,036)	13,795
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	550,839	8,667	559,506
							To adjust reported home office costs to agree with the Country Villa Health Services home office audit report for the fiscal period ended December 31, 2011. 42 CFR 413.7 / CMS Pub. 15-1, Sections 2150.2 and 2304				

Provider Name							Fiscal Period	Provider NPI	Adjustments	
COUNTRY VILLA MAR VISTA NURSING CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1437143641	8	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Cost Report			Audit Report						
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<b><u>ADJUSTMENTS TO REPORTED COSTS</u></b>										
5	10.5	040	4	8A-1	040	4	Property Taxes To adjust the property tax expense to agree with the property tax bills. 42 CFR 413.50 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2302.1	\$55,680	(\$603)	\$55,077
6	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance To adjust liability insurance expense to agree with the provider's invoices and to allocate the expense based on the number of licensed beds. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$113,209	\$11,990	\$125,199
7	10.5	010	4	8A-1	010	4	Housekeeping - Other - Nonlabor	\$22,472	(\$35)	\$22,437
	10.5	035	4	8A-1	035	4	Leases and Rentals	42,854	(40)	42,814
	10.5	065	4	8A-1	065	4	Dietary - Other - Nonlabor	180,665	(686)	179,979
	10.5	075	4	8A-1	075	4	Patient Supplies - Other - Nonlabor	25,100	2,209	27,309
	10.5	090	4	8A-1	090	4	Laboratory - Other - Nonlabor	55,561	1,189	56,750
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor 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	132,719	(3,136)	129,583

Provider Name							Fiscal Period	Provider NPI		Adjustments
COUNTRY VILLA MAR VISTA NURSING CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1437143641		8
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<b><u>ADJUSTMENT TO REPORTED PATIENT DAYS</u></b>										
8	4.1	5	2	1	15		Medi-Cal Days To adjust reported Medi-Cal Nursing Facility days to agree with the following Paid Claims Summary Report: August 3, 2012 Report Date: January 1, 2011 through July 31, 2012 Payment Period: January 1, 2011 through December 31, 2011 <del>Service Period</del> 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2304, 2404, and 2408 CCR, Title 22, Section 51541	6,585	(88)	6,497