

**REPORT
ON THE
RATE SETTING AUDIT
COUNTRY VILLA WOODMAN HEALTHCARE CENTER
VAN NUYS, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1104810159
FISCAL PERIOD ENDED
DECEMBER 31, 2011**

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

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



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



EDMUND G. BROWN JR.
GOVERNOR

June 18, 2013

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

COUNTRY VILLA WOODMAN HEALTHCARE CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1104810159
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
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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 WOODMAN HEALTHCARE CENTER

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

Provider NPI:
1104810159

OSHPD Facility No.:
206190711

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
SKILLED NURSING CARE				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 3,166,351	\$ 95.49
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 937,558	\$ 28.27
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 650,942	\$ 19.63
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 476,971	\$ 14.38
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 34,567	\$ 1.04
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 17,745	\$ 0.54
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 140,559	\$ 4.24
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 347,905	\$ 10.49
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 678,507	\$ 20.46
11	Cost of Routine Service/Audited Total Costs	\$ 6,515,549	\$ 6,451,104	\$ 194.55
12	Total Patient Days (Adj)	33,159	33,159	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 196.49	\$ 194.55	
14	Overpayments (Adj)	\$ 0	\$ 0	
15	Medi-Cal Days (Adj 7)	20,739	20,849	
16	Medi-Cal Managed Care Days (Adj)		0	
INTERMEDIATE CARE				
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	
MENTALLY DISORDERED CARE				
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	
DEVELOPMENTALLY DISABLED CARE				
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	
SUBACUTE CARE				
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 WOODMAN HEALTHCARE CENTER

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

Provider NPI:
1104810159

OSHPD Facility No.:
206190711

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
SUBACUTE CARE - PEDIATRIC				
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	
TRANSITIONAL INPATIENT CARE				
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	
HOSPICE INPATIENT CARE				
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	
OTHER ROUTINE SERVICES				
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 WOODMAN HEALTHCARE CENTER

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

Provider NPI:
1104810159

OSHPD Facility No.:
206190711

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Svcs	Activities	Total
			155	160	
	GENERAL SERVICES				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 63,431	\$ 63,431		
160	Activities	72,786		\$ 72,786	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
	ANCILLARY SERVICES				
075	Patient Supplies	2,853	0	0	2,853
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	532,624	0	0	532,624
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	295,749	0	0	295,749
083	Speech Pathology	25,887	0	0	25,887
085	Pharmacy	0	0	0	0
090	Laboratory	12,643	0	0	12,643
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
	ROUTINE SERVICES				
105	Skilled Nursing Care	3,030,134	63,431	72,786	3,166,351
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
	NONREIMBURSABLE				
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	TOTAL	\$ 4,036,107	\$ 63,431	\$ 72,786	\$ 4,036,107

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
COUNTRY VILLA WOODMAN HEALTHCARE CENTER

Provider NPI:
1104810159

OSHPD Facility Number:
206190711

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
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 83,771	\$ 83,771										
010	Housekeeping	192,278	212	\$ 192,490									
060	Laundry and Linen	100,079	7,391	17,026	\$ 124,496								
065	Dietary	372,018	5,549	12,783	0	\$ 390,351							
155	Social Services	N/A	479	1,102	0	0	\$ 1,581						
160	Activities	N/A	2,641	6,085	0	0	0	\$ 8,726					
165	Administration	N/A	4,198	9,671	0	0	0	0	\$ 13,869	\$ 13,869			
166	Medical Records	159,750	691	1,591	0	0	0	0	162,032		\$ 162,032		
170	Inservice Education - Nursing	83,328	685	1,577	0	0	0	0	\$ 85,590				
ANCILLARY SERVICES													
075	Patient Supplies		206	474	0	0	0	0	0	680	46	539	\$ 1,266
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	128	1,493	1,621
080	Physical Therapy		1,466	3,377	0	0	0	0	0	4,843	1,159	13,542	19,544
081	Respiratory Therapy		0	0	0	0	0	0	0	0	16	184	200
082	Occupational Therapy		1,181	2,721	0	0	0	0	0	3,903	653	7,628	12,183
083	Speech Pathology		121	279	0	0	0	0	0	400	58	673	1,131
085	Pharmacy		709	1,633	0	0	0	0	0	2,342	973	11,372	14,687
090	Laboratory		0	0	0	0	0	0	0	0	46	532	577
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	83	968	1,051
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
ROUTINE SERVICES													
105	Skilled Nursing Care		57,867	133,304	124,496	390,351	1,581	8,726	85,590	801,914	10,695	124,949	937,558 *
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 *
NONREIMBURSABLE													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		376	865	0	0	0	0	0	1,241	13	151	1,405
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 991,224	\$ 83,771	\$ 192,490	\$ 124,496	\$ 390,351	\$ 1,581	\$ 8,726	\$ 85,590	\$ 815,323	\$ 13,869	\$ 162,032	\$ 991,224

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
COUNTRY VILLA WOODMAN HEALTHCARE CENTER

Provider NPI:
1104810159

OSHPD Facility Number:
206190711

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
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 197,048	\$ 197,048										
010	Housekeeping	25,016	499	\$ 25,515									
060	Laundry and Linen	21,910	17,385	2,257	\$ 41,552								
065	Dietary	257,167	13,053	1,694	0	\$ 271,914							
155	Social Services	4,053	1,126	146	0	0	\$ 5,325						
160	Activities	8,499	6,213	807	0	0	0	\$ 15,518					
165	Administration	N/A	9,875	1,282	0	0	0	0		\$ 11,157	\$ 11,157		
166	Medical Records	12,885	1,624	211	0	0	0	0		14,720		\$ 14,720	
170	Inservice Education - Nursing	0	1,610	209	0	0	0	0	\$ 1,819				
ANCILLARY SERVICES													
075	Patient Supplies	16,525	484	63	0	0	0	0	0	17,072	37	49	\$ 17,159
077	Specialized Support Surfaces	60,790	0	0	0	0	0	0	0	60,790	103	136	61,029
080	Physical Therapy	308	3,448	448	0	0	0	0	0	4,204	932	1,230	6,367
081	Respiratory Therapy	7,483	0	0	0	0	0	0	0	7,483	13	17	7,512
082	Occupational Therapy	0	2,779	361	0	0	0	0	0	3,139	525	693	4,358
083	Speech Pathology	0	285	37	0	0	0	0	0	322	46	61	429
085	Pharmacy	454,071	1,667	216	0	0	0	0	0	455,955	783	1,033	457,771
090	Laboratory	8,997	0	0	0	0	0	0	0	8,997	37	48	9,082
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	39,413	0	0	0	0	0	0	0	39,413	67	88	39,568
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
ROUTINE SERVICES													
105	Skilled Nursing Care	141,073	136,115	17,670	41,552	271,914	5,325	15,518	1,819	630,987	8,604	11,351	650,942
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
NONREIMBURSABLE													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	1,476	883	115	0	0	0	0	0	2,474	10	14	2,498
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,256,714	\$ 197,048	\$ 25,515	\$ 41,552	\$ 271,914	\$ 5,325	\$ 15,518	\$ 1,819	\$ 1,230,836	\$ 11,157	\$ 14,720	\$ 1,256,714

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
COUNTRY VILLA WOODMAN HEALTHCARE CENTER

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

Provider NPI:
1104810159

OSHPD Facility Number:
206190711

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
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 508,479	93%							
	Property Tax (line 40)	36,850	7%	\$ 545,329						
005	Plant Operations and Maintenance			38,622	\$ 38,622					
010	Housekeeping			1,283	98	\$ 1,380				
060	Laundry and Linen			44,705	3,408	122	\$ 48,235			
065	Dietary			33,565	2,558	92	0	\$ 36,216		
155	Social Services			2,895	221	8	0	0	\$ 3,123	
160	Activities			15,977	1,218	44	0	0	0	\$ 17,238
165	Administration			25,394	1,936	69	0	0	0	0
166	Medical Records			4,177	318	11	0	0	0	0
170	Inservice Education - Nursing			4,141	316	11	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			1,246	95	3	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			8,868	676	24	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			7,145	545	20	0	0	0	0
083	Speech Pathology			733	56	2	0	0	0	0
085	Pharmacy			4,287	327	12	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
ROUTINE SERVICES										
105	Skilled Nursing Care			350,019	26,679	956	48,235	36,216	3,123	17,238
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
NONREIMBURSABLE										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			2,272	173	6	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 545,329	100%	\$ 545,329	\$ 38,622	\$ 1,380	\$ 48,235	\$ 36,216	\$ 3,123	\$ 17,238

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
COUNTRY VILLA WOODMAN HEALTHCARE CENTER

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

Provider NPI:
1104810159

OSHPD Facility Number:
206190711

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	Capital Related 93% Of Total	Property Tax 7% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 508,479	93%							
	Property Tax (line 40)	36,850	7%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 27,399	\$ 27,399				
166	Medical Records				4,507		\$ 4,507			
170	Inservice Education - Nursing			\$ 4,468						
	ANCILLARY SERVICES									
075	Patient Supplies			0	1,344	91	15	\$ 1,450	\$ 1,352	\$ 98
077	Specialized Support Surfaces			0	0	253	42	294	274	20
080	Physical Therapy			0	9,568	2,290	377	12,234	11,408	827
081	Respiratory Therapy			0	0	31	5	36	34	2
082	Occupational Therapy			0	7,710	1,290	212	9,212	8,589	622
083	Speech Pathology			0	791	114	19	923	861	62
085	Pharmacy			0	4,626	1,923	316	6,865	6,401	464
090	Laboratory			0	0	90	15	105	98	7
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	164	27	191	178	13
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
	ROUTINE SERVICES									
105	Skilled Nursing Care			4,468	486,933	21,128	3,476	511,537	476,971	34,567*
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*
	NONREIMBURSABLE									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	2,451	26	4	2,481	2,313	168
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 545,329	100%	\$ 4,468	\$ 513,423	\$ 27,399	\$ 4,507	\$ 545,329	\$ 508,479	\$ 36,850

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
COUNTRY VILLA WOODMAN HEALTHCARE CENTER

Provider NPI:
1104810159

OSHPD Facility Number:
206190711

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. 57% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 12% of Total	Quality Assur. Fees 29% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 3,819												
055	Interest - Other	1,660												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	874,399												
	Total Costs Allocable as Administration	879,878	57%											
167	CDPH Licensing Fees	23,012	1%											
168	Professional Liability Insurance	182,275	12%											
169	Quality Assurance Fees	451,158	29%											
174	Caregiver Training	0	0%											
	Total	1,536,323	100%						\$ 1,536,323					
ANCILLARY SERVICES														
075	Patient Supplies			\$ 2,853	\$ 680	\$ 17,072	\$ 1,344	\$ 21,950	5,113	\$ 2,928	\$ 77	\$ 607	\$ 1,501	\$ -
077	Specialized Support Surfaces			0	0	60,790	0	60,790	14,160	8,110	212	1,680	4,158	0
080	Physical Therapy			532,624	4,843	4,204	9,568	551,239	128,399	73,536	1,923	15,234	37,706	0
081	Respiratory Therapy			0	0	7,483	0	7,483	1,743	998	26	207	512	0
082	Occupational Therapy			295,749	3,903	3,139	7,710	310,501	72,324	41,421	1,083	8,581	21,239	0
083	Speech Pathology			25,887	400	322	791	27,400	6,382	3,655	96	757	1,874	0
085	Pharmacy			0	2,342	455,955	4,626	462,922	107,828	61,755	1,615	12,793	31,665	0
090	Laboratory			12,643	0	8,997	0	21,640	5,041	2,887	76	598	1,480	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	39,413	0	39,413	9,180	5,258	138	1,089	2,696	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
ROUTINE SERVICES														
105	Skilled Nursing Care			3,166,351	801,914	630,987	486,933	5,086,185	1,184,717	678,507	17,745	140,559	347,905	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*
NONREIMBURSABLE														
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	1,241	2,474	2,451	6,166	1,436	823	22	170	422	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 1,536,323		\$ 4,036,107	\$ 815,323	\$ 1,230,836	\$ 513,423	\$ 6,595,689	\$ 1,536,323					
	Total Administrative Costs							\$ 1,536,323		\$ 879,878	\$ 23,012	\$ 182,275	\$ 451,158	\$ -
	Unit Cost Multiplier							0.23292834						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 175,901	\$ 25,878	\$ 31,906	\$ 233,685							
	TOTAL FACILITY COSTS							\$ 8,365,697						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
COUNTRY VILLA WOODMAN HEALTHCARE CENTER

Provider NPI:
1104810159

OSHPD Facility Number:
206190711

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)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	1,054									
010	Housekeeping	35	35								
060	Laundry and Linen	1,220	1,220	1,220							
065	Dietary	916	916	916							
155	Social Services	79	79	79							
160	Activities	436	436	436							
165	Administration	693	693	693							
166	Medical Records	114	114	114							
170	Inservice Education - Nursing	113	113	113							
	ANCILLARY SERVICES										
075	Patient Supplies	34	34	34						21,950	21,950
077	Specialized Support Surfaces									60,790	60,790
080	Physical Therapy	242	242	242						551,239	551,239
081	Respiratory Therapy									7,483	7,483
082	Occupational Therapy	195	195	195						310,501	310,501
083	Speech Pathology	20	20	20						27,400	27,400
085	Pharmacy	117	117	117						462,922	462,922
090	Laboratory									21,640	21,640
095	Home Health Services									0	0
100	Other Ancillary Services									39,413	39,413
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	9,552	9,552	9,552	328,180	98,454	3,171,207	3,171,207	3,171,207	5,086,185	5,086,185
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
	NONREIMBURSABLE										
139	Residential Care									0	0
140	Beauty and Barber	62	62	62						6,166	6,166
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	14,882	13,828	13,793	328,180	98,454	3,171,207	3,171,207	3,171,207	6,595,689	6,595,689
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 63,431 0.020002163	\$ 72,786 0.022952144			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 83,771 6.05807058	\$ 192,490 13.95563202	\$ 124,496 0.37935193	\$ 390,351 3.96480135	\$ 1,581 0.00049857	\$ 8,726 0.00275163	\$ 85,590 0.02698958	\$ 13,869 0.00210281	\$ 162,032 0.02456628
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 197,048 14.24992768	\$ 25,515 1.84983307	\$ 41,552 0.12661255	\$ 271,914 2.76184188	\$ 5,325 0.00167913	\$ 15,518 0.00489356	\$ 1,819 0.00057369	\$ 11,157 0.00169158	\$ 14,720 0.00223182
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 545,329 36.64352910	\$ 38,622 2.79304886	\$ 1,380 0.10007107	\$ 48,235 0.14697639	\$ 36,216 0.36784255	\$ 3,123 0.00098492	\$ 17,238 0.00543578	\$ 4,468 0.00140881	\$ 27,399 0.00415406	\$ 4,507 0.00068335

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
COUNTRY VILLA WOODMAN HEALTHCARE CENTER

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

Provider NPI:
1104810159

OSHPD Facility Number:
206190711

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	\$ 66,791	\$ 0	\$ 66,791	(Sch 3)
005	.20-.39	Fringe Benefits	6200	24,096	(7,116)	16,980	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	197,048	0	197,048	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 287,935	\$ (7,116)	\$ 280,819	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 78,544	\$ 0	\$ 78,544	(Sch 3)
010	.20-.39	Fringe Benefits	6300	26,203	87,531	113,734	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	25,055	(39)	25,016	(Sch 4)
010		Housekeeping - Total	6300	\$ 129,802	\$ 87,492	\$ 217,294	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 0	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	16,748	0	16,748	(Sch 5)
025		Depreciation: Equipment	7140	17,007	0	17,007	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	474,737	(13)	474,724	(Sch 5)
040		Property Taxes	7300	36,850	0	36,850	(Sch 5)
045		Property Insurance	7400	3,819	0	3,819	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	0	0	0	(Sch 6)
055		Interest - Other	7600	\$ 1,660	\$ 0	\$ 1,660	(Sch 6)
057		Subtotal 005 - 055		\$ 968,558	\$ 80,363	\$ 1,048,921	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 79,330	\$ 0	\$ 79,330	(Sch 3)
060	.20-.39	Fringe Benefits	6400	28,731	(7,982)	20,749	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	21,910	0	21,910	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 129,971	\$ (7,982)	\$ 121,989	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 308,769	\$ (2,471)	\$ 306,298	(Sch 3)
065	.20-.39	Fringe Benefits	6500	95,288	(29,568)	65,720	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	258,905	(1,738)	257,167	(Sch 4)
065		Dietary - Total	6500	\$ 662,962	\$ (33,777)	\$ 629,185	
070		Provision for Bad Debts	7700	\$ 0	0	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$ 2,288	\$ 0	\$ 2,288	(Sch 2)
075	.20-.39	Fringe Benefits	8100	680	(115)	565	(Sch 2)
075	.79	Agency Staff	8100	0	0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	13,844	2,681	16,525	(Sch 4)
075		Patient Supplies - Total	8100	\$ 16,812	\$ 2,566	\$ 19,378	
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	60,790	0	60,790	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 60,790	\$ 0	\$ 60,790	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
COUNTRY VILLA WOODMAN HEALTHCARE CENTER

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

Provider NPI:
1104810159

OSHPD Facility Number:
206190711

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	532,624	0	532,624	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	308	0	308	(Sch 4)
080		Physical Therapy - Total	8200	\$ 532,932	\$ 0	\$ 532,932	
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	8,155	(672)	7,483	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 8,155	\$ (672)	\$ 7,483	
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	295,749	0	295,749	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	0	0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 295,749	\$ 0	\$ 295,749	
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	25,887	0	25,887	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	0	0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 25,887	\$ 0	\$ 25,887	
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	454,071	0	454,071	(Sch 4)
085		Pharmacy - Total	8300	\$ 454,071	\$ 0	\$ 454,071	
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	\$ 1,240	\$ 0	\$ 1,240	(Sch 2)
090	.20-.39	Fringe Benefits	8400	369	(62)	307	(Sch 2)
090	.79	Agency Staff	8400	11,096	0	11,096	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	7,506	1,491	8,997	(Sch 4)
090		Laboratory - Total	8400	\$ 20,211	\$ 1,429	\$ 21,640	
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	39,413	0	39,413	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 39,413	\$ 0	\$ 39,413	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
COUNTRY VILLA WOODMAN HEALTHCARE CENTER

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

Provider NPI:
1104810159

OSHPD Facility Number:
206190711

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		\$ 1,454,020	\$ 3,323	\$ 1,457,343	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 2,327,706	\$ (29,002)	\$ 2,298,704	(Sch 2)
105	.20-.39	Fringe Benefits	6110	758,912	(27,482)	731,430	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	143,667	(2,594)	141,073	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 3,230,285	\$ (59,078)	\$ 3,171,207	
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 WOODMAN HEALTHCARE CENTER

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

Provider NPI:
1104810159

OSHPD Facility Number:
206190711

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)
		Other Nonreimbursable				
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	1,476	0	1,476 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 1,476	\$ 0	\$ 1,476
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		Subtotal 105 - 145		\$ 3,231,761	\$ (59,078)	\$ 3,172,683
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 49,539	\$ 0	\$ 49,539 (Sch 2)
155	.20-.39	Fringe Benefits	6600	15,877	(1,985)	13,892 (Sch 2)
155	.49	Agency Staff	6600	0	0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	4,053	0	4,053 (Sch 4)
155		Social Services - Total	6600	\$ 69,469	\$ (1,985)	\$ 67,484

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
COUNTRY VILLA WOODMAN HEALTHCARE CENTER

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

Provider NPI:
1104810159

OSHPD Facility Number:
206190711

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	\$ 56,649	\$ 0	\$ 56,649	(Sch 2)
160	.20-.39	Fringe Benefits	6700	18,967	(2,830)	16,137	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	8,592	(93)	8,499	(Sch 4)
160		Activities - Total	6700	\$ 84,208	\$ (2,923)	\$ 81,285	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 255,257	\$ 0	\$ 255,257	(Sch 6)
165	.20-.39	Fringe Benefits	6900	91,853	(41,781)	50,072	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	560,519	8,551	569,070	(Sch 6)
165		Administration - Total	6900	\$ 907,629	\$ (33,230)	\$ 874,399	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 82,785	\$ 6,264	\$ 89,049	(Sch 3)
166	.20-.39	Fringe Benefits	6900	31,155	39,546	70,701	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	12,885	0	12,885	(Sch 4)
166		Medical Records - Total	6900	\$ 126,825	\$ 45,810	\$ 172,635	
167		CDPH Licensing Fees	6900	\$ 23,012	\$ 0	\$ 23,012	(Sch 6)
168		Professional Liability Insurance	6900	\$ 223,709	\$ (41,434)	\$ 182,275	(Sch 6)
169		Quality Assurance Fees	6900	\$ 451,158	\$ 0	\$ 451,158	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 75,637	\$ (5,089)	\$ 70,548	(Sch 3)
170	.20-.39	Fringe Benefits	6800	18,635	(5,855)	12,780	(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	\$ 94,272	\$ (10,944)	\$ 83,328	
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	
		Subtotal 155 - 174		\$ 1,980,282	\$ (44,706)	\$ 1,935,576	
200		Total		\$ 8,427,554	\$ (61,857)	\$ 8,365,697	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 165,009	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name:
COUNTRY VILLA WOODMAN HEALTHCARE CENTER

Provider NPI:
1104810159

OSHPD Facility Number:
206190711

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

Line No.	Sub No.	Description	TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ	AUDIT ADJ
083	4	Speech Pathology - Other - Nonlabor	0							
085	1	Pharmacy - Salaries and Wages	0							
085	2	Pharmacy - Fringe Benefits	0							
085	3	Pharmacy - Agency Staff	0							
085	4	Pharmacy - Other - Nonlabor	0							
090	1	Laboratory - Salaries and Wages	0							
090	2	Laboratory - Fringe Benefits	(62)					(62)		
090	3	Laboratory - Agency Staff	0							
090	4	Laboratory - Other - Nonlabor	1,491			1,491				
095	1	Home Health Services - Salaries and Wages	0							
095	2	Home Health Services - Fringe Benefits	0							
095	3	Home Health Services - Agency Staff	0							
095	4	Home Health Services - Other - Nonlabor	0							
100	1	Other Ancillary Services - Salaries and Wages	0							
100	2	Other Ancillary Services - Fringe Benefits	0							
100	3	Other Ancillary Services - Agency Staff	0							
100	4	Other Ancillary Services - Other - Nonlabor	0							
101	1	Subacute Care Ancillary Services - Salaries and Wages	0							
101	2	Subacute Care Ancillary Services - Fringe Benefits	0							
101	3	Subacute Care Ancillary Services - Agency Staff	0							
101	4	Subacute Care Ancillary Services - Other - Nonlabor	0							
102	1	Subacute Pediatric Ancillary Services - Salaries and Wages	0							
102	2	Subacute Pediatric Ancillary Services - Fringe Benefits	0							
102	3	Subacute Pediatric Ancillary Services - Agency Staff	0							
102	4	Subacute Pediatric Ancillary Services - Other - Nonlabor	0							
105	1	Skilled Nursing Care - Salaries and Wages	(29,002)				(29,002)			
105	2	Skilled Nursing Care - Fringe Benefits	(27,482)				(9,375)	(18,107)		
105	3	Skilled Nursing Care - Agency Staff	0							
105	4	Skilled Nursing Care - Other - Nonlabor	(2,594)			(2,594)				
110	1	Intermediate Care - Salaries and Wages	0							
110	2	Intermediate Care - Fringe Benefits	0							
110	3	Intermediate Care - Agency Staff	0							
110	4	Intermediate Care - Other - Nonlabor	0							
115	1	Mentally Disordered Care - Salaries and Wages	0							
115	2	Mentally Disordered Care - Fringe Benefits	0							
115	3	Mentally Disordered Care - Agency Staff	0							
115	4	Mentally Disordered Care - Other - Nonlabor	0							
120	1	Developmentally Disabled Care - Salaries and Wages	0							
120	2	Developmentally Disabled Care - Fringe Benefits	0							
120	3	Developmentally Disabled Care - Agency Staff	0							
120	4	Developmentally Disabled Care - Other - Nonlabor	0							
125	1	Subacute Care - Salaries and Wages	0							
125	2	Subacute Care - Fringe Benefits	0							
125	3	Subacute Care - Agency Staff	0							
125	4	Subacute Care - Other - Nonlabor	0							
126	1	Subacute Care - Pediatric - Salaries and Wages	0							
126	2	Subacute Care - Pediatric - Fringe Benefits	0							
126	3	Subacute Care - Pediatric - Agency Staff	0							
126	4	Subacute Care - Pediatric - Other - Nonlabor	0							

Provider Name							Fiscal Period			Provider NPI		Adjustments
COUNTRY VILLA WOODMAN HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1104810159		7
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 cost for informational purpose 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			\$0	\$165,009	\$165,009

Provider Name							Fiscal Period	Provider NPI		Adjustments
COUNTRY VILLA WOODMAN HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1104810159		7
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				
<u>ADJUSTMENTS TO REPORTED COSTS</u>										
2	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance To adjust the reported liability insurance to the provider's invoices based on allocation basis. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$223,709	(\$41,434)	\$182,275
3	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To include legal expense applicable to the facility. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$560,519	\$2,723	\$563,242 *
4	10.5	010	4	8A-1	010	4	Housekeeping - Other - Nonlabor	\$25,055	(\$39)	\$25,016
	10.5	035	4	8A-1	035	4	Leases and Rentals	474,737	(13)	474,724
	10.5	065	4	8A-1	065	4	Dietary - Other - Nonlabor	258,905	(1,738)	257,167
	10.5	075	4	8A-1	075	4	Patient Supplies - Other - Nonlabor	13,844	2,681	16,525
	10.5	081	4	8A-1	081	4	Respiratory Therapy - Other - Nonlabor	8,155	(672)	7,483
	10.5	090	4	8A-1	090	4	Laboratory - Other - Nonlabor	7,506	1,491	8,997
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	143,667	(2,594)	141,073
	10.5	160	4	8A-1	160	4	Activities - Other - Nonlabor	8,592	(93)	8,499
	10.5	165	4	8A-1	165	4	Administration - 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	* 563,242	(50)	563,192 *

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments	
COUNTRY VILLA WOODMAN HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1104810159		7	
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					
<u>ADJUSTMENTS TO REPORTED COSTS</u>											
5	10.5	065	1	8A-1	065	1	Dietary - Salaries and Wages	\$308,769	(\$2,471)	\$306,298	
	10.5	065	2	8A-1	065	2	Dietary - Fringe Benefits	95,288	(618)	94,670 *	
	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages	2,327,706	(29,002)	2,298,704	
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	758,912	(9,375)	749,537 *	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 563,192	9,487	572,679 *	
	10.5	166	1	8A-1	166	1	Medical Records - Salaries and Wages	82,785	6,264	89,049	
	10.5	166	2	8A-1	166	2	Medical Records - Fringe Benefits	31,155	2,259	33,414 *	
	10.5	170	1	8A-1	170	1	Inservice Education - Nursing - Salaries and Wages	75,637	(5,089)	70,548	
	10.5	170	2	8A-1	170	2	Inservice Education - Nursing - Fringe Benefits	18,635	(1,124)	17,511 *	
							To adjust reported home office costs to agree with the Country Villa Health Services Home Office Audit Report for fiscal period ended December 31, 2011. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304				
6	10.5	005	2	8A-1	005	2	Plant Operations and Maintenance - Fringe Benefits	\$24,096	(\$7,116)	\$16,980	
	10.5	010	2	8A-1	010	2	Housekeeping - Fringe Benefits	26,203	87,531	113,734	
	10.5	060	2	8A-1	060	2	Laundry and Linen - Fringe Benefits	28,731	(7,982)	20,749	
	10.5	065	2	8A-1	065	2	Dietary - Fringe Benefits	* 94,670	(28,950)	65,720	
	10.5	075	2	8A-1	075	2	Patient Supplies - Fringe Benefits	680	(115)	565	
	10.5	090	2	8A-1	090	2	Laboratory - Fringe Benefits	369	(62)	307	
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	* 749,537	(18,107)	731,430	
	10.5	155	2	8A-1	155	2	Social Services - Fringe Benefits	15,877	(1,985)	13,892	
	10.5	160	2	8A-1	160	2	Activities - Fringe Benefits	18,967	(2,830)	16,137	
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	91,853	(41,781)	50,072	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 572,679	(3,609)	569,070	
	10.5	166	2	8A-1	166	2	Medical Records - Fringe Benefits	* 33,414	37,287	70,701	
	10.5	170	2	8A-1	170	2	Inservice Education - Nursing - Fringe Benefits	* 17,511	(4,731)	12,780	
							To adjust worker's compensation expense to agree with the provider's schedule. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
COUNTRY VILLA WOODMAN HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1104810159		7
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 REPORTED PATIENT DAYS</u>										
7	4.1	5	2	1	15	Medi-Cal Days To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: January 1, 2011 through December 31, 2011 Payment Period: January 1, 2011 through May 19, 2013 Report Date: May 20, 2013 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408 CCR, Title 22, Section 51541	20,739	110	20,849	