

**REPORT
ON THE
RATE SETTING AUDIT
COUNTRY VILLA NORTH HEALTHCARE CENTER
LOS ANGELES, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1033103205
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: Miriam Dau**



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



EDMUND G. BROWN JR.
GOVERNOR

June 11, 2013

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

COUNTRY VILLA NORTH HEALTHCARE CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1033103205
FISCAL PERIOD ENDED DECEMBER 31, 2011

We have examined the facility's Integrated Disclosure and Medi-Cal Cost Report for the above-referenced fiscal period. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code and was limited to a review of the cost report and accompanying financial statements, Medi-Cal payment data reports, prior fiscal period's Medi-Cal program audit report, and Medicare audit report for the current fiscal period, if applicable and available.

In our opinion, the data presented in the accompanying Summary of Audited Facility Cost per Patient Day represents a proper determination of the allowable costs and patient days for the above fiscal period in accordance with Medi-Cal reimbursement principles.

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules
2. Audit adjustments that include a summary of the total due the State in the amount of \$25,111, which resulted from Medi-Cal overpayments

The audit settlement will be incorporated into a Statement(s) of Account Status, which may reflect tentative retroactive adjustment determinations, payments from the provider, and other financial transactions initiated by the Department. The Statement(s) of Account Status will be forwarded to the provider by the State's fiscal intermediary. Instructions regarding payment will be included with the Statement(s) of Account Status.

Future Medi-Cal long-term care prospective rates may be affected by this examination. The extent to which the rates change will be determined by the Department's Fee-For-Service Rates Development Division.

Notwithstanding this audit report, overpayments to the provider are subject to recovery pursuant to Section 51458.1, Article 6 of Division 3, Title 22, California Code of Regulations.

If you disagree with the decision of the Department, you may appeal by writing to:

Chief
Department of Health Care Services
Office of Administrative Hearings and Appeals
1029 J Street, Suite 200
Sacramento, CA 95814
(916) 322-5603

The written notice of disagreement must be received by the Department within 60 calendar days from the day you receive this letter. A copy of this notice should be sent to:

United States Postal Service (USPS)

Assistant Chief Counsel
Department of Health Care Services
Office of Legal Services
MS 0010
PO Box 997413
Sacramento, CA 95899

Courier (UPS, FedEx, etc.)

Assistant Chief Counsel
Department of Health Care Services
Office of Legal Services
MS 0010
1501 Capitol Avenue, Suite 71.5001
Sacramento, CA 95814
(916) 440-7700

The procedures that govern an appeal are contained in Welfare and Institutions Code, Section 14171, and California Code of Regulations, Title 22, Section 51016, et seq.

If you have questions regarding this report, you may call the Audits Section—Burbank at (818) 295-2620.

Original Signed By

Daniel J. Giardinelli, Chief
Audits Section—Burbank
Financial Audits Branch

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
COUNTRY VILLA NORTH HEALTHCARE CENTER

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

Provider NPI:
1033103205

OSHPD Facility No.:
206190774

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	\$ 3,355,483	\$ 99.66
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 940,140	\$ 27.92
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 675,516	\$ 20.06
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 251,536	\$ 7.47
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 31,865	\$ 0.95
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 19,312	\$ 0.57
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 148,625	\$ 4.41
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 373,369	\$ 11.09
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 671,698	\$ 19.95
11	Cost of Routine Service/Audited Total Costs	\$ 6,470,276	\$ 6,467,543	\$ 192.10
12	Total Patient Days (Adj)	33,668	33,668	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 192.18	\$ 192.10	
14	Overpayments (Adj 8)	\$ 0	\$ 25,111	
15	Medi-Cal Days (Adj 7)	27,894	27,783	
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 NORTH HEALTHCARE CENTER

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

Provider NPI:
1033103205

OSHPD Facility No.:
206190774

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 NORTH HEALTHCARE CENTER

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

Provider NPI:
1033103205

OSHPD Facility No.:
206190774

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	\$ 62,300	\$ 62,300		
160	Activities	96,161		\$ 96,161	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
	ANCILLARY SERVICES				
075	Patient Supplies	7,031	0	0	7,031
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	359,518	0	0	359,518
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	316,376	0	0	316,376
083	Speech Pathology	77,205	0	0	77,205
085	Pharmacy	0	0	0	0
090	Laboratory	23,650	0	0	23,650
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	3,197,022	62,300	96,161	3,355,483 *
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	\$ 4,139,263	\$ 62,300	\$ 96,161	\$ 4,139,263

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
COUNTRY VILLA NORTH HEALTHCARE CENTER

Provider NPI:
1033103205

OSHPD Facility Number:
206190774

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 69,341	\$ 69,341										
010	Housekeeping	152,869	919	\$ 153,788									
060	Laundry and Linen	87,506	2,365	5,316	\$ 95,187								
065	Dietary	582,352	6,777	15,233	0	\$ 604,362							
155	Social Services	N/A	340	764	0	\$ 1,103							
160	Activities	N/A	4,421	9,937	0	0	\$ 14,358						
165	Administration	N/A	4,312	9,692	0	0	0		\$ 14,004	\$ 14,004			
166	Medical Records	75,691	967	2,173	0	0	0		78,831		\$ 78,831		
170	Inservice Education - Nursing	11,515	388	871	0	0	0	\$ 12,774					
ANCILLARY SERVICES													
075	Patient Supplies		814	1,831	0	0	0	0	0	2,645	100	562	\$ 3,307
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	56	318	374
080	Physical Therapy		3,197	7,186	0	0	0	0	0	10,383	879	4,949	16,211
081	Respiratory Therapy		0	0	0	0	0	0	0	0	8	48	56
082	Occupational Therapy		1,895	4,259	0	0	0	0	0	6,153	751	4,227	11,131
083	Speech Pathology		348	783	0	0	0	0	0	1,132	180	1,016	2,328
085	Pharmacy		409	920	0	0	0	0	0	1,330	512	2,882	4,723
090	Laboratory		0	0	0	0	0	0	0	0	67	380	447
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	25	142	167
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		42,079	94,579	95,187	604,362	1,103	14,358	12,774	864,443	11,419	64,278	940,140 *
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		109	245	0	0	0	0	0	354	6	31	390
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 979,274	\$ 69,341	\$ 153,788	\$ 95,187	\$ 604,362	\$ 1,103	\$ 14,358	\$ 12,774	\$ 886,439	\$ 14,004	\$ 78,831	\$ 979,274

* (To Schedule 1)

**ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR**

Provider Name:
COUNTRY VILLA NORTH HEALTHCARE CENTER

Provider NPI:
1033103205

OSHPD Facility Number:
206190774

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	\$ 193,225	\$ 193,225										
010	Housekeeping	29,887	2,561	\$ 32,448									
060	Laundry and Linen	24,601	6,591	1,122	\$ 32,313								
065	Dietary	277,564	18,886	3,214	0	\$ 299,664							
155	Social Services	6,627	947	161	0	0	\$ 7,735						
160	Activities	8,459	12,319	2,097	0	0	0	\$ 22,875					
165	Administration	N/A	12,016	2,045	0	0	0	0		\$ 14,061	\$ 14,061		
166	Medical Records	13,898	2,694	459	0	0	0	0		17,051		\$ 17,051	
170	Inservice Education - Nursing	156	1,080	184	0	0	0	0	\$ 1,420				
	ANCILLARY SERVICES												
075	Patient Supplies	28,727	2,270	386	0	0	0	0	0	31,383	100	122	\$ 31,605
077	Specialized Support Surfaces	25,384	0	0	0	0	0	0	0	25,384	57	69	25,509
080	Physical Therapy	0	8,909	1,516	0	0	0	0	0	10,425	883	1,071	12,378
081	Respiratory Therapy	3,795	0	0	0	0	0	0	0	3,795	8	10	3,814
082	Occupational Therapy	0	5,280	899	0	0	0	0	0	6,178	754	914	7,846
083	Speech Pathology	0	971	165	0	0	0	0	0	1,136	181	220	1,537
085	Pharmacy	225,559	1,141	194	0	0	0	0	0	226,894	514	623	228,031
090	Laboratory	6,658	0	0	0	0	0	0	0	6,658	68	82	6,808
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	11,345	0	0	0	0	0	0	0	11,345	25	31	11,401
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	148,928	117,258	19,955	32,313	299,664	7,735	22,875	1,420	650,148	11,465	13,903	675,516 *
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	1,260	303	52	0	0	0	0	0	1,615	6	7	1,627
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,006,073	\$ 193,225	\$ 32,448	\$ 32,313	\$ 299,664	\$ 7,735	\$ 22,875	\$ 1,420	\$ 974,961	\$ 14,061	\$ 17,051	\$ 1,006,073

(To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
COUNTRY VILLA NORTH HEALTHCARE CENTER

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

Provider NPI:
1033103205

OSHPD Facility Number:
206190774

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)	\$ 283,654	89%							
	Property Tax (line 40)	35,934	11%	\$ 319,588						
005	Plant Operations and Maintenance			12,722	\$ 12,722					
010	Housekeeping			4,067	169	\$ 4,236				
060	Laundry and Linen			10,467	434	146	\$ 11,047			
065	Dietary			29,993	1,243	420	0	\$ 31,656		
155	Social Services			1,503	62	21	0	0	\$ 1,587	
160	Activities			19,565	811	274	0	0	0	\$ 20,649
165	Administration			19,083	791	267	0	0	0	0
166	Medical Records			4,279	177	60	0	0	0	0
170	Inservice Education - Nursing			1,716	71	24	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			3,605	149	50	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			14,148	587	198	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			8,385	348	117	0	0	0	0
083	Speech Pathology			1,542	64	22	0	0	0	0
085	Pharmacy			1,812	75	25	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			186,221	7,720	2,605	11,047	31,656	1,587	20,649
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			482	20	7	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 319,588	100%	\$ 319,588	\$ 12,722	\$ 4,236	\$ 11,047	\$ 31,656	\$ 1,587	\$ 20,649

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
COUNTRY VILLA NORTH HEALTHCARE CENTER

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

Provider NPI:
1033103205

OSHPD Facility Number:
206190774

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
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 283,654	89%							
	Property Tax (line 40)	35,934	11%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 20,141	\$ 20,141				
166	Medical Records				4,516		\$ 4,516			
170	Inservice Education - Nursing			\$ 1,811						
	ANCILLARY SERVICES									
075	Patient Supplies			0	3,804	144	32	\$ 3,980	\$ 3,533	\$ 448
077	Specialized Support Surfaces			0	0	81	18	99	88	11
080	Physical Therapy			0	14,933	1,265	284	16,481	14,628	1,853
081	Respiratory Therapy			0	0	12	3	15	13	2
082	Occupational Therapy			0	8,850	1,080	242	10,172	9,028	1,144
083	Speech Pathology			0	1,628	259	58	1,945	1,726	219
085	Pharmacy			0	1,912	736	165	2,814	2,497	316
090	Laboratory			0	0	97	22	119	105	13
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	36	8	44	39	5
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			1,811	263,295	16,423	3,683	283,401	251,536	31,865
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
	NONREIMBURSABLE									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	509	8	2	518	460	58
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 319,588	100%	\$ 1,811	\$ 294,931	\$ 20,141	\$ 4,516	\$ 319,588	\$ 283,654	\$ 35,934

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
COUNTRY VILLA NORTH HEALTHCARE CENTER

Provider NPI:
1033103205

OSHPD Facility Number:
206190774

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. 55% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 12% of Total	Quality Assur. Fees 31% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 3,838												
055	Interest - Other	2,183												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	817,753												
	Total Costs Allocable as Administration	823,774	55%											
167	CDPH Licensing Fees	23,684	2%											
168	Professional Liability Insurance	182,275	12%											
169	Quality Assurance Fees	457,902	31%											
174	Caregiver Training	0	0%											
	Total	1,487,635	100%						\$ 1,487,635					
ANCILLARY SERVICES														
075	Patient Supplies			\$ 7,031	\$ 2,645	\$ 31,383	\$ 3,804	\$ 44,863	10,601	\$ 5,870	\$ 169	\$ 1,299	\$ 3,263	\$ -
077	Specialized Support Surfaces			0	0	25,384	0	25,384	5,998	3,321	95	735	1,846	0
080	Physical Therapy			359,518	10,383	10,425	14,933	395,258	93,399	51,719	1,487	11,444	28,749	0
081	Respiratory Therapy			0	0	3,795	0	3,795	897	497	14	110	276	0
082	Occupational Therapy			316,376	6,153	6,178	8,850	337,557	79,764	44,169	1,270	9,773	24,552	0
083	Speech Pathology			77,205	1,132	1,136	1,628	81,100	19,164	10,612	305	2,348	5,899	0
085	Pharmacy			0	1,330	226,894	1,912	230,136	54,381	30,113	866	6,663	16,739	0
090	Laboratory			23,650	0	6,658	0	30,308	7,162	3,966	114	878	2,204	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	11,345	0	11,345	2,681	1,484	43	328	825	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			3,355,483	864,443	650,148	263,295	5,133,369	1,213,004	671,698	19,312	148,625	373,369	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	354	1,615	509	2,477	585	324	9	72	180	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 1,487,635		\$ 4,139,263	\$ 886,439	\$ 974,961	\$ 294,931	\$ 6,295,594	\$ 1,487,635					
	Total Administrative Costs							\$ 1,487,635		\$ 823,774	\$ 23,684	\$ 182,275	\$ 457,902	\$ -
	Unit Cost Multiplier							0.23629781						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 92,835	\$ 31,112	\$ 24,657	\$ 148,604							
	TOTAL FACILITY COSTS							\$ 7,931,833						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
COUNTRY VILLA NORTH HEALTHCARE CENTER

Provider NPI:
1033103205

OSHPD Facility Number:
206190774

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	660									
010	Housekeeping	211	211								
060	Laundry and Linen	543	543	543							
065	Dietary	1,556	1,556	1,556							
155	Social Services	78	78	78							
160	Activities	1,015	1,015	1,015							
165	Administration	990	990	990							
166	Medical Records	222	222	222							
170	Inservice Education - Nursing	89	89	89							
	ANCILLARY SERVICES										
075	Patient Supplies	187	187	187						44,863	44,863
077	Specialized Support Surfaces									25,384	25,384
080	Physical Therapy	734	734	734						395,258	395,258
081	Respiratory Therapy									3,795	3,795
082	Occupational Therapy	435	435	435						337,557	337,557
083	Speech Pathology	80	80	80						81,100	81,100
085	Pharmacy	94	94	94						230,136	230,136
090	Laboratory									30,308	30,308
095	Home Health Services									0	0
100	Other Ancillary Services									11,345	11,345
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	9,661	9,661	9,661	325,670	97,701	3,345,950	3,345,950	3,345,950	5,133,369	5,133,369
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	25	25	25						2,477	2,477
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	16,580	15,920	15,709	325,670	97,701	3,345,950	3,345,950	3,345,950	6,295,594	6,295,594
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 62,300 0.018619525	\$ 96,161 0.028739521			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 69,341 4.35559045	\$ 153,788 9.78980391	\$ 95,187 0.29228037	\$ 604,362 6.18583468	\$ 1,103 0.00032975	\$ 14,358 0.00429103	\$ 12,774 0.00381773	\$ 14,004 0.00222440	\$ 78,831 0.01252166
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 193,225 12.13724874	\$ 32,448 2.06556493	\$ 32,313 0.09922046	\$ 299,664 3.06714955	\$ 7,735 0.00231170	\$ 22,875 0.00683658	\$ 1,420 0.00042441	\$ 14,061 0.00223343	\$ 17,051 0.00270841
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 319,588 19.27551267	\$ 12,722 0.79911045	\$ 4,236 0.26963814	\$ 11,047 0.03392064	\$ 31,656 0.32400559	\$ 1,587 0.00047426	\$ 20,649 0.00617147	\$ 1,811 0.00054114	\$ 20,141 0.00319919	\$ 4,516 0.00071740

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
COUNTRY VILLA NORTH HEALTHCARE CENTER

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

Provider NPI:
1033103205

OSHPD Facility Number:
206190774

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	\$ 51,123	\$ 0	\$ 51,123	(Sch 3)
005	.20-.39	Fringe Benefits	6200	18,233	(15)	18,218	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	193,225	0	193,225	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 262,581	\$ (15)	\$ 262,566	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 121,516	\$ 0	\$ 121,516	(Sch 3)
010	.20-.39	Fringe Benefits	6300	50,128	(18,775)	31,353	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	29,887	0	29,887	(Sch 4)
010		Housekeeping - Total	6300	\$ 201,531	\$ (18,775)	\$ 182,756	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 40,030	\$ 0	\$ 40,030	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	22,749	0	22,749	(Sch 5)
025		Depreciation: Equipment	7140	20,167	0	20,167	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	26,035	23	26,058	(Sch 5)
040		Property Taxes	7300	35,934	0	35,934	(Sch 5)
045		Property Insurance	7400	3,838	0	3,838	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	174,650	0	174,650	(Sch 6)
055		Interest - Other	7600	\$ 2,183	\$ 0	\$ 2,183	(Sch 6)
057		Subtotal 005 - 055		\$ 789,698	\$ (18,767)	\$ 770,931	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 76,136	\$ 0	\$ 76,136	(Sch 3)
060	.20-.39	Fringe Benefits	6400	23,154	(11,784)	11,370	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	24,601	0	24,601	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 123,891	\$ (11,784)	\$ 112,107	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 350,358	\$ (4,887)	\$ 345,471	(Sch 3)
065	.20-.39	Fringe Benefits	6500	126,346	110,535	236,881	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	279,988	(2,424)	277,564	(Sch 4)
065		Dietary - Total	6500	\$ 756,692	\$ 103,224	\$ 859,916	
070		Provision for Bad Debts	7700	\$ 0	0	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$ 5,716	\$ 0	\$ 5,716	(Sch 2)
075	.20-.39	Fringe Benefits	8100	1,824	(509)	1,315	(Sch 2)
075	.79	Agency Staff	8100	0	0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	25,532	3,195	28,727	(Sch 4)
075		Patient Supplies - Total	8100	\$ 33,072	\$ 2,686	\$ 35,758	
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	25,384	0	25,384	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 25,384	\$ 0	\$ 25,384	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
COUNTRY VILLA NORTH HEALTHCARE CENTER

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

Provider NPI:
1033103205

OSHPD Facility Number:
206190774

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	359,518	0	359,518	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	0	0	0	(Sch 4)
080		Physical Therapy - Total	8200	\$ 359,518	\$ 0	\$ 359,518	
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	3,727	68	3,795	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 3,727	\$ 68	\$ 3,795	
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	316,376	0	316,376	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	0	0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 316,376	\$ 0	\$ 316,376	
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	77,205	0	77,205	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	0	0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 77,205	\$ 0	\$ 77,205	
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	225,559	0	225,559	(Sch 4)
085		Pharmacy - Total	8300	\$ 225,559	\$ 0	\$ 225,559	
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	\$ 1,301	\$ 0	\$ 1,301	(Sch 2)
090	.20-.39	Fringe Benefits	8400	415	(116)	299	(Sch 2)
090	.79	Agency Staff	8400	22,050	0	22,050	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	5,812	846	6,658	(Sch 4)
090		Laboratory - Total	8400	\$ 29,578	\$ 730	\$ 30,308	
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	\$ 0	\$ 0	\$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800	0	0	0	(Sch 2)
095	.79	Agency Staff	8800	0	0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800	0	0	0	(Sch 4)
095		Home Health Services - Total	8800	\$ 0	\$ 0	\$ 0	
100		Other Ancillary Services					
100	.01-.19	Salaries and Wages	8900	\$ 0	\$ 0	\$ 0	(Sch 2)
100	.20-.39	Fringe Benefits	8900	0	0	0	(Sch 2)
100	.79	Agency Staff	8900	0	0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	11,345	0	11,345	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 11,345	\$ 0	\$ 11,345	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
COUNTRY VILLA NORTH HEALTHCARE CENTER

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

Provider NPI:
1033103205

OSHPD Facility Number:
206190774

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		\$ 1,081,764	\$ 3,484	\$ 1,085,248	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 2,361,318	\$ (12,081)	\$ 2,349,237	(Sch 2)
105	.20-.39	Fringe Benefits	6110	873,385	(25,600)	847,785	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	150,583	(1,655)	148,928	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 3,385,286	\$ (39,336)	\$ 3,345,950	
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 NORTH HEALTHCARE CENTER

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

Provider NPI:
1033103205

OSHPD Facility Number:
206190774

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	1,260	0	1,260 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 1,260	\$ 0	\$ 1,260
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		\$ 3,386,546	\$ (39,336)	\$ 3,347,210
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 48,989	\$ 0	\$ 48,989 (Sch 2)
155	.20-.39	Fringe Benefits	6600	17,440	(4,129)	13,311 (Sch 2)
155	.49	Agency Staff	6600	0	0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	6,627	0	6,627 (Sch 4)
155		Social Services - Total	6600	\$ 73,056	\$ (4,129)	\$ 68,927

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
COUNTRY VILLA NORTH HEALTHCARE CENTER

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

Provider NPI:
1033103205

OSHPD Facility Number:
206190774

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	\$ 72,830	\$ 0	\$ 72,830	(Sch 2)
160	.20-.39	Fringe Benefits	6700	29,586	(6,255)	23,331	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	8,459	0	8,459	(Sch 4)
160		Activities - Total	6700	\$ 110,875	\$ (6,255)	\$ 104,620	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 223,996	\$ 0	\$ 223,996	(Sch 6)
165	.20-.39	Fringe Benefits	6900	90,559	(32,161)	58,398	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	530,144	5,215	535,359	(Sch 6)
165		Administration - Total	6900	\$ 844,699	\$ (26,946)	\$ 817,753	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 61,623	\$ (278)	\$ 61,345	(Sch 3)
166	.20-.39	Fringe Benefits	6900	20,333	(5,987)	14,346	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	13,898	0	13,898	(Sch 4)
166		Medical Records - Total	6900	\$ 95,854	\$ (6,265)	\$ 89,589	
167		CDPH Licensing Fees	6900	\$ 23,684	\$ 0	\$ 23,684	(Sch 6)
168		Professional Liability Insurance	6900	\$ 208,106	\$ (25,831)	\$ 182,275	(Sch 6)
169		Quality Assurance Fees	6900	\$ 457,902	\$ 0	\$ 457,902	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 9,218	\$ (4,141)	\$ 5,077	(Sch 3)
170	.20-.39	Fringe Benefits	6800	7,319	(881)	6,438	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	156	0	156	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 16,693	\$ (5,022)	\$ 11,671	
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		\$ 1,830,869	\$ (74,448)	\$ 1,756,421	
200		Total		\$ 7,969,460	\$ (37,627)	\$ 7,931,833	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 187,915	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name:
COUNTRY VILLA NORTH HEALTHCARE CENTER

Provider NPI:
1033103205

OSHPD Facility Number:
206190774

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	(116)			(116)				
090	3	Laboratory - Agency Staff	0							
090	4	Laboratory - Other - Nonlabor	846		846					
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	(12,081)				(12,081)			
105	2	Skilled Nursing Care - Fringe Benefits	(25,600)			(22,471)	(3,129)			
105	3	Skilled Nursing Care - Agency Staff	0							
105	4	Skilled Nursing Care - Other - Nonlabor	(1,655)		(1,655)					
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 NORTH HEALTHCARE CENTEF							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1033103205		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						
<u>MEMORANDUM ADJUSTMENT</u>												
1	Not Reported			8	210		Total Facility Group Health Insurance To include group health insurance costs for informational purpose: 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304		\$0	\$187,915	\$187,915	

Provider Name							Fiscal Period	Provider NPI		Adjustments
COUNTRY VILLA NORTH HEALTHCARE CENTE							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1033103205		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				
ADJUSTMENTS TO REPORTED COSTS										
2	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	\$208,106	(\$25,831)	\$182,275
3	10.5	035	4	8A-1	035	4	Leases and Rentals	\$26,035	\$23	\$26,058
	10.5	065	4	8A-1	065	4	Dietary - Other - Nonlabor	279,988	(2,424)	277,564
	10.5	075	4	8A-1	075	4	Patient Supplies - Other - Nonlabor	25,532	3,195	28,727
	10.5	081	4	8A-1	081	4	Respiratory Therapy - Other - Nonlabor	3,727	68	3,795
	10.5	090	4	8A-1	090	4	Laboratory - Other - Nonlabor	5,812	846	6,658
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	150,583	(1,655)	148,928
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To adjust the reported Twin Med expense to agree with the provider's records. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	530,144	(29)	530,115 *
4	10.5	005	2	8A-1	005	2	Plant Operations and Maintenance - Fringe Benefits	\$18,233	(\$15)	\$18,218
	10.5	010	2	8A-1	010	2	Housekeeping - Fringe Benefits	50,128	(18,775)	31,353
	10.5	060	2	8A-1	060	2	Laundry and Linen - Fringe Benefits	23,154	(11,784)	11,370
	10.5	065	2	8A-1	065	2	Dietary - Fringe Benefits	126,346	111,762	238,108 *
	10.5	075	2	8A-1	075	2	Patient Supplies - Fringe Benefits	1,824	(509)	1,315
	10.5	090	2	8A-1	090	2	Laboratory - Fringe Benefits	415	(116)	299
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	873,385	(22,471)	850,914 *
	10.5	155	2	8A-1	155	2	Social Services - Fringe Benefits	17,440	(4,129)	13,311
	10.5	160	2	8A-1	160	2	Activities - Fringe Benefits	29,586	(6,255)	23,331
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	90,559	(32,161)	58,398
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 530,115	(3,479)	526,636 *
	10.5	166	2	8A-1	166	2	Medical Records - Fringe Benefits To adjust workers' compensation insurance expense to agree with the provider's supporting schedules. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	20,333	(5,967)	14,366 *

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments	
COUNTRY VILLA NORTH HEALTHCARE CENTE							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1033103205		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					
<u>ADJUSTMENTS TO REPORTED COSTS</u>											
5	10.5	065	1	8A-1	065	1	Dietary - Salaries and Wages	\$350,358	(\$4,887)	\$345,471	
	10.5	065	2	8A-1	065	2	Dietary - Fringe Benefits	* 238,108	(1,227)	236,881	
	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages	2,361,318	(12,081)	2,349,237	
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	* 850,914	(3,129)	847,785	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 526,636	9,152	535,788 *	
	10.5	166	1	8A-1	166	1	Medical Records - Salaries and Wages	61,623	(278)	61,345	
	10.5	166	2	8A-1	166	2	Medical Records - Fringe Benefits	* 14,366	(20)	14,346	
	10.5	170	1	8A-1	170	1	Inservice Education - Nursing - Salaries and Wages	9,218	(4,141)	5,077	
	10.5	170	2	8A-1	170	2	Inservice Education - Nursing - Fringe Benefits	7,319	(881)	6,438	
							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	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$535,788	(\$429)	\$535,359	
							To abate miscellaneous revenue against the related costs. 42 CFR 413.5 and 413.9 / CMS Pub. 15-1, Section 2328 CMS Pub. 15-2, Section 3613				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
COUNTRY VILLA NORTH HEALTHCARE CENTEF							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1033103205		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				
<u>ADJUSTMENT TO REPORTED PATIENT DAYS</u>										
7	4.1	5	2	1	15	Medi-Cal Days To reflect Medi-Cal patient days based on the following Fiscal Intermediary Payment Data: Service Period: January 1, 2011 through December 31, 2011 Payment Period: January 1, 2011 through July 31, 2012 Report Date: August 6, 2012 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408 CCR, Title 22, Section 51541	27,894	(111)	27,783	

Provider Name							Fiscal Period			Provider NPI		Adjustments
COUNTRY VILLA NORTH HEALTHCARE CENTEF							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1033103205		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						
<u>ADJUSTMENT TO OTHER MATTERS</u>												
8	Not Reported			1	14		Overpayments To recover outstanding Medi-Cal credit balances. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761 and 51458.1		\$0	\$25,111	\$25,111	