

**REPORT  
ON THE  
RATE SETTING AUDIT**

**COUNTRY VILLA SOUTH NURSING CENTER  
LOS ANGELES, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1780678730**

**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 14, 2013

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

COUNTRY VILLA SOUTH NURSING CENTER  
NATIONAL PROVIDER IDENTIFIER (NPI) 1780678730  
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 \$511, 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 SOUTH NURSING CENTER

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

Provider NPI:  
1780678730

OSHPD Facility No.:  
206190871

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
<b>SKILLED NURSING CARE</b>				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 3,345,902	\$ 121.66
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 784,521	\$ 28.53
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 557,162	\$ 20.26
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 369,291	\$ 13.43
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 21,747	\$ 0.79
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 16,075	\$ 0.58
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 123,317	\$ 4.48
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 288,208	\$ 10.48
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 786,481	\$ 28.60
11	Cost of Routine Service/Audited Total Costs	\$ 6,220,450	\$ 6,292,703	\$ 228.82
12	Total Patient Days (Adj )	27,501	27,501	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 226.19	\$ 228.82	
14	Overpayments (Adj 8)	\$ 0	\$ 511	
15	Medi-Cal Days (Adj 7)	18,019	17,955	
16	Medi-Cal Managed Care Days (Adj )		0	
<b>INTERMEDIATE CARE</b>				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
18	Total Patient Days (Adj )	0	0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj )	\$ 0	\$ 0	
<b>MENTALLY DISORDERED CARE</b>				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
22	Total Patient Days (Adj )	0	0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj )	\$ 0	\$ 0	
<b>DEVELOPMENTALLY DISABLED CARE</b>				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
26	Total Patient Days (Adj )	0	0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj )	\$ 0	\$ 0	
<b>SUBACUTE CARE</b>				
29	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
37	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
38	Cost of Administration (Subacute Care Sch.1, Ln. 34)	\$ N/A	\$ 0	\$ 0.00
39	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
40	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
41	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
42	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

## SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

**Provider Name:**  
COUNTRY VILLA SOUTH NURSING CENTER

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

**Provider NPI:**  
1780678730

**OSHPD Facility No.:**  
206190871

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
<b>SUBACUTE CARE - PEDIATRIC</b>				
43	Cost of Routine Service (Subacute Care - Pediatric, Sch. 1, Ln 3)	\$ 0	\$ 0	
44	Cost of Ancillary Service (Subacute Care - Pediatric, Sch. 1, Ln. 1 + Ln. 2)	\$ 0	\$ 0	
45	Total Cost of Subacute Care - Pediatric Service (Ln. 43 + Ln. 44)	\$ 0	\$ 0	
46	Total Patient Days (Subacute Care - Pediatric, Sch. 1, Ln. 5)	0	0	
47	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
48	Amount Due Provider (State) (Subacute Care - Pediatric, Sch. 1, Ln. 9)	\$ 0	\$ 0	
<b>TRANSITIONAL INPATIENT CARE</b>				
49	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
50	Total Patient Days (Adj )	0	0	
51	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
52	Overpayments (Adj )	\$ 0	\$ 0	
<b>HOSPICE INPATIENT CARE</b>				
53	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
54	Total Patient Days (Adj )	0	0	
55	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
56	Overpayments (Adj )	\$ 0	\$ 0	
<b>OTHER ROUTINE SERVICES</b>				
57	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
58	Total Patient Days (Adj )	0	0	
59	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
60	Overpayments (Adj )	\$ 0	\$ 0	

ALLOCATION OF GENERAL SERVICES  
DIRECT CARE LABOR

Provider Name:  
COUNTRY VILLA SOUTH NURSING CENTER

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

Provider NPI:  
1780678730

OSHPD Facility No.:  
206190871

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Svcs	Activities	Total
			155	160	
<b>GENERAL SERVICES</b>					
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 46,663	\$ 46,663		
160	Activities	109,726		\$ 109,726	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
<b>ANCILLARY SERVICES</b>					
075	Patient Supplies	4,019	0	0	4,019
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	501,374	0	0	501,374
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	299,947	0	0	299,947
083	Speech Pathology	72,893	0	0	72,893
085	Pharmacy	0	0	0	0
090	Laboratory	24,383	0	0	24,383
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	0	0	0	0
101	Subacute Care Ancillary Services	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
<b>ROUTINE SERVICES</b>					
105	Skilled Nursing Care	3,189,513	46,663	109,726	3,345,902 *
110	Intermediate Care	0	0	0	0 *
115	Mentally Disordered Care	0	0	0	0 *
120	Developmentally Disabled Care	0	0	0	0 *
125	Subacute Care	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0 *
128	Transitional Inpatient Care	0	0	0	0 *
130	Hospice Inpatient Care	0	0	0	0 *
135	Other Routine Services	0	0	0	0 *
<b>NONREIMBURSABLE</b>					
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	<b>TOTAL</b>	<b>\$ 4,248,518</b>	<b>\$ 46,663</b>	<b>\$ 109,726</b>	<b>\$ 4,248,518</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
INDIRECT CARE LABOR

Provider Name:  
COUNTRY VILLA SOUTH NURSING CENTER

Provider NPI:  
1780678730

OSHPD Facility Number:  
206190871

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 105,924	\$ 105,924										
010	Housekeeping	135,057	626	\$ 135,683									
060	Laundry and Linen	122,337	3,226	4,157	\$ 129,719								
065	Dietary	288,220	11,477	14,789	0	\$ 314,487							
155	Social Services	N/A	648	835	0	0	\$ 1,483						
160	Activities	N/A	5,213	6,717	0	0	0	\$ 11,930					
165	Administration	N/A	14,588	18,797	0	0	0	0	\$ 33,385	\$ 33,385			
166	Medical Records	98,527	1,800	2,320	0	0	0	0	102,647		\$ 102,647		
170	Inservice Education - Nursing	78,945	1,246	1,605	0	0	0	0	\$ 81,796				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies		1,044	1,345	0	0	0	0	0	2,389	178	547	\$ 3,115
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	572	1,759	2,332
080	Physical Therapy		1,886	2,431	0	0	0	0	0	4,317	2,720	8,362	15,399
081	Respiratory Therapy		0	0	0	0	0	0	0	0	53	162	215
082	Occupational Therapy		1,498	1,930	0	0	0	0	0	3,428	1,638	5,037	10,102
083	Speech Pathology		475	612	0	0	0	0	0	1,088	403	1,238	2,728
085	Pharmacy		396	510	0	0	0	0	0	906	1,775	5,456	8,137
090	Laboratory		0	0	0	0	0	0	0	0	171	526	697
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	126	387	513
101	Subacute Care Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care		61,340	79,040	129,719	314,487	1,483	11,930	81,796	679,795	25,702	79,024	784,521 *
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care		0	0	0	0	0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric		0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
<b>NONREIMBURSABLE</b>													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		461	594	0	0	0	0	0	1,055	48	148	1,251
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 829,010</b>	<b>\$ 105,924</b>	<b>\$ 135,683</b>	<b>\$ 129,719</b>	<b>\$ 314,487</b>	<b>\$ 1,483</b>	<b>\$ 11,930</b>	<b>\$ 81,796</b>	<b>\$ 692,978</b>	<b>\$ 33,385</b>	<b>\$ 102,647</b>	<b>\$ 829,010</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
OTHER - NONLABOR

Provider Name:  
COUNTRY VILLA SOUTH NURSING CENTER

Provider NPI:  
1780678730

OSHPD Facility Number:  
206190871

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 136,822	\$ 136,822										
010	Housekeeping	24,026	809	\$ 24,835									
060	Laundry and Linen	18,582	4,167	761	\$ 23,510								
065	Dietary	215,472	14,825	2,707	0	\$ 233,004							
155	Social Services	4,378	837	153	0	0	\$ 5,368						
160	Activities	16,657	6,734	1,230	0	0	0	\$ 24,620					
165	Administration	N/A	18,843	3,441	0	0	0	0		\$ 22,284	\$ 22,284		
166	Medical Records	11,790	2,325	425	0	0	0	0		14,540		\$ 14,540	
170	Inservice Education - Nursing	5,188	1,609	294	0	0	0	0	\$ 7,091				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies	21,636	1,349	246	0	0	0	0	0	23,231	119	78	\$ 23,427
077	Specialized Support Surfaces	108,960	0	0	0	0	0	0	0	108,960	382	249	109,591
080	Physical Therapy	1,596	2,437	445	0	0	0	0	0	4,478	1,815	1,184	7,478
081	Respiratory Therapy	10,051	0	0	0	0	0	0	0	10,051	35	23	10,109
082	Occupational Therapy	156	1,935	353	0	0	0	0	0	2,444	1,093	713	4,251
083	Speech Pathology	0	614	112	0	0	0	0	0	726	269	175	1,170
085	Pharmacy	334,765	512	93	0	0	0	0	0	335,370	1,184	773	337,327
090	Laboratory	8,184	0	0	0	0	0	0	0	8,184	114	74	8,373
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	23,981	0	0	0	0	0	0	0	23,981	84	55	24,120
101	Subacute Care Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care	141,521	79,232	14,467	23,510	233,004	5,368	24,620	7,091	528,813	17,155	11,194	557,162 *
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care	0	0	0	0	0	0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
<b>NONREIMBURSABLE</b>													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	5,550	595	109	0	0	0	0	0	6,254	32	21	6,307
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 1,089,315</b>	<b>\$ 136,822</b>	<b>\$ 24,835</b>	<b>\$ 23,510</b>	<b>\$ 233,004</b>	<b>\$ 5,368</b>	<b>\$ 24,620</b>	<b>\$ 7,091</b>	<b>\$ 1,052,491</b>	<b>\$ 22,284</b>	<b>\$ 14,540</b>	<b>\$ 1,089,315</b>

\* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
COUNTRY VILLA SOUTH NURSING CENTER

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

Provider NPI:  
1780678730

OSHPD Facility Number:  
206190871

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital	Plant Ops	Hskpng	Laundry	Dietary	Soc Srvs	Activities
				Various	5	10	60	65	155	160
<b>GENERAL SERVICES</b>										
	Capital Related (excluding lines 40 & 45)	\$ 406,047	94%							
	Property Tax (line 40)	23,911	6%	\$ 429,958						
005	Plant Operations and Maintenance			17,092	\$ 17,092					
010	Housekeeping			2,442	101	\$ 2,543				
060	Laundry and Linen			12,573	520	78	\$ 13,172			
065	Dietary			44,736	1,852	277	0	\$ 46,865		
155	Social Services			2,526	105	16	0	0	\$ 2,646	
160	Activities			20,319	841	126	0	0	0	\$ 21,286
165	Administration			56,860	2,354	352	0	0	0	0
166	Medical Records			7,016	290	43	0	0	0	0
170	Inservice Education - Nursing			4,855	201	30	0	0	0	0
<b>ANCILLARY SERVICES</b>										
075	Patient Supplies			4,069	168	25	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			7,353	304	46	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			5,838	242	36	0	0	0	0
083	Speech Pathology			1,852	77	11	0	0	0	0
085	Pharmacy			1,544	64	10	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care			239,087	9,898	1,481	13,172	46,865	2,646	21,286
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
<b>NONREIMBURSABLE</b>										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			1,796	74	11	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 429,958</b>	<b>100%</b>	<b>\$ 429,958</b>	<b>\$ 17,092</b>	<b>\$ 2,543</b>	<b>\$ 13,172</b>	<b>\$ 46,865</b>	<b>\$ 2,646</b>	<b>\$ 21,286</b>

\* (To Schedule 1)

## ALLOCATION OF CAPITAL COSTS

Provider Name:  
COUNTRY VILLA SOUTH NURSING CENTER

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

Provider NPI:  
1780678730

OSHPD Facility Number:  
206190871

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 94% Of Total	Property Tax 6% Of Total
	<b>GENERAL SERVICES</b>									
	Capital Related (excluding lines 40 & 45)	\$ 406,047	94%							
	Property Tax (line 40)	23,911	6%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 59,566	\$ 59,566				
166	Medical Records				7,350		\$ 7,350			
170	Inservice Education - Nursing			\$ 5,086						
	<b>ANCILLARY SERVICES</b>									
075	Patient Supplies			0	4,263	318	39	\$ 4,620	\$ 4,363	\$ 257
077	Specialized Support Surfaces			0	0	1,021	126	1,147	1,083	64
080	Physical Therapy			0	7,703	4,853	599	13,154	12,423	732
081	Respiratory Therapy			0	0	94	12	106	100	6
082	Occupational Therapy			0	6,115	2,923	361	9,399	8,876	523
083	Speech Pathology			0	1,940	718	89	2,747	2,594	153
085	Pharmacy			0	1,617	3,166	391	5,174	4,886	288
090	Laboratory			0	0	305	38	343	324	19
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	225	28	252	238	14
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
	<b>ROUTINE SERVICES</b>									
105	Skilled Nursing Care			5,086	339,521	45,858	5,659	391,037	369,291	21,747*
110	Intermediate Care			0	0	0	0	0	0	0*
115	Mentally Disordered Care			0	0	0	0	0	0	0*
120	Developmentally Disabled Care			0	0	0	0	0	0	0*
125	Subacute Care			0	0	0	0	0	0	0*
126	Subacute Care - Pediatric			0	0	0	0	0	0	0*
128	Transitional Inpatient Care			0	0	0	0	0	0	0*
130	Hospice Inpatient Care			0	0	0	0	0	0	0*
135	Other Routine Services			0	0	0	0	0	0	0*
	<b>NONREIMBURSABLE</b>									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	1,882	86	11	1,978	1,868	110
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 429,958	100%	\$ 5,086	\$ 363,042	\$ 59,566	\$ 7,350	\$ 429,958	\$ 406,047	\$ 23,911

\* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:  
COUNTRY VILLA SOUTH NURSING CENTER

Provider NPI:  
1780678730

OSHPD Facility Number:  
206190871

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. 65% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 10% of Total	Quality Assur. Fees 24% of Total	Caregiver Training 0% of Total
<b>GENERAL SERVICES</b>														
045	Property Insurance	\$ 3,502												
055	Interest - Other	27,934												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	990,152												
	Total Costs Allocable as Administration	1,021,588	65%											
167	CDPH Licensing Fees	20,880	1%											
168	Professional Liability Insurance	160,181	10%											
169	Quality Assurance Fees	374,363	24%											
174	Caregiver Training	0	0%											
	Total	1,577,012	100%						\$ 1,577,012					
<b>ANCILLARY SERVICES</b>														
075	Patient Supplies			\$ 4,019	\$ 2,389	\$ 23,231	\$ 4,263	\$ 33,902	8,410	\$ 5,448	\$ 111	\$ 854	\$ 1,996	\$ -
077	Specialized Support Surfaces			0	0	108,960	0	108,960	27,030	17,510	358	2,746	6,417	0
080	Physical Therapy			501,374	4,317	4,478	7,703	517,872	128,470	83,223	1,701	13,049	30,497	0
081	Respiratory Therapy			0	0	10,051	0	10,051	2,493	1,615	33	253	592	0
082	Occupational Therapy			299,947	3,428	2,444	6,115	311,934	77,383	50,128	1,025	7,860	18,370	0
083	Speech Pathology			72,893	1,088	726	1,940	76,647	19,014	12,317	252	1,931	4,514	0
085	Pharmacy			0	906	335,370	1,617	337,893	83,822	54,300	1,110	8,514	19,898	0
090	Laboratory			24,383	0	8,184	0	32,567	8,079	5,234	107	821	1,918	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	23,981	0	23,981	5,949	3,854	79	604	1,412	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
<b>ROUTINE SERVICES</b>														
105	Skilled Nursing Care			3,345,902	679,795	528,813	339,521	4,894,032	1,214,081	786,481	16,075	123,317	288,208	0*
110	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0*
115	Mentally Disordered Care			0	0	0	0	0	0	0	0	0	0	0*
120	Developmentally Disabled Care			0	0	0	0	0	0	0	0	0	0	0*
125	Subacute Care			0	0	0	0	0	0	0	0	0	0	0*
126	Subacute Care - Pediatric			0	0	0	0	0	0	0	0	0	0	0*
128	Transitional Inpatient Care			0	0	0	0	0	0	0	0	0	0	0*
130	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0*
135	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0*
<b>NONREIMBURSABLE</b>														
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	1,055	6,254	1,882	9,190	2,280	1,477	30	232	541	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	<b>SUBTOTAL</b>	\$ 1,577,012		\$ 4,248,518	\$ 692,978	\$ 1,052,491	\$ 363,042	\$ 6,357,029	\$ 1,577,012					
	Total Administrative Costs							\$ 1,577,012		\$ 1,021,588	\$ 20,880	\$ 160,181	\$ 374,363	\$ -
	Unit Cost Multiplier							0.24807374						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 136,032	\$ 36,824	\$ 66,916	\$ 239,772							
	<b>TOTAL FACILITY COSTS</b>							\$ 8,173,813						

\* (To Schedule 1)

## STATISTICS FOR COST ALLOCATION

Provider Name:  
COUNTRY VILLA SOUTH NURSING CENTER

Provider NPI:  
1780678730

OSHPD Facility Number:  
206190871

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 Svcs (DIRECT EXP) 155 (Adj )	Activities (DIRECT EXP) 160 (Adj )	Inserv. Ed (DIRECT EXP) 170 (Adj )	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	<b>GENERAL SERVICES</b>										
005	Plant Operations and Maintenance	609									
010	Housekeeping	87	87								
060	Laundry and Linen	448	448	448							
065	Dietary	1,594	1,594	1,594							
155	Social Services	90	90	90							
160	Activities	724	724	724							
165	Administration	2,026	2,026	2,026							
166	Medical Records	250	250	250							
170	Inservice Education - Nursing	173	173	173							
	<b>ANCILLARY SERVICES</b>										
075	Patient Supplies	145	145	145						33,902	33,902
077	Specialized Support Surfaces									108,960	108,960
080	Physical Therapy	262	262	262						517,872	517,872
081	Respiratory Therapy									10,051	10,051
082	Occupational Therapy	208	208	208						311,934	311,934
083	Speech Pathology	66	66	66						76,647	76,647
085	Pharmacy	55	55	55						337,893	337,893
090	Laboratory									32,567	32,567
095	Home Health Services									0	0
100	Other Ancillary Services									23,981	23,981
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care	8,519	8,519	8,519	269,890	80,967	3,331,034	3,331,034	3,331,034	4,894,032	4,894,032
110	Intermediate Care						0	0	0	0	0
115	Mentally Disordered Care						0	0	0	0	0
120	Developmentally Disabled Care						0	0	0	0	0
125	Subacute Care						0	0	0	0	0
126	Subacute Care - Pediatric						0	0	0	0	0
128	Transitional Inpatient Care						0	0	0	0	0
130	Hospice Inpatient Care						0	0	0	0	0
135	Other Routine Services						0	0	0	0	0
	<b>NONREIMBURSABLE</b>										
139	Residential Care									0	0
140	Beauty and Barber	64	64	64						9,190	9,190
145	Other Nonreimbursable									0	0
	<b>TOTAL STATISTICS</b>	15,320	14,711	14,624	269,890	80,967	3,331,034	3,331,034	3,331,034	6,357,029	6,357,029
	<b>TOTAL DIRECT SALARIES COSTS - SCH. 2</b>						\$ 46,663	\$ 109,726			
	<b>UNIT COST MULTIPLIER (DIRECT SALARIES)</b>						0.014008563	0.032940522			
	<b>TOTAL INDIRECT SALARIES COSTS - SCH. 3</b>		\$ 105,924	\$ 135,683	\$ 129,719	\$ 314,487	\$ 1,483	\$ 11,930	\$ 81,796	\$ 33,385	\$ 102,647
	<b>UNIT COST MULTIPLIER (INDIRECT SALARIES)</b>		7.20032629	9.27813378	0.48063785	3.88413385	0.00044523	0.00358159	0.02455567	0.00525172	0.01614695
	<b>TOTAL INDIRECT OTHER COSTS - SCH. 4</b>		\$ 136,822	\$ 24,835	\$ 23,510	\$ 233,004	\$ 5,368	\$ 24,620	\$ 7,091	\$ 22,284	\$ 14,540
	<b>UNIT COST MULTIPLIER (INDIRECT OTHER)</b>		9.30065937	1.69824654	0.08710775	2.87776818	0.00161148	0.00739116	0.00212871	0.00350538	0.00228719
	<b>TOTAL CAPITAL COSTS - SCH. 5</b>	\$ 429,958	\$ 17,092	\$ 2,543	\$ 13,172	\$ 46,865	\$ 2,646	\$ 21,286	\$ 5,086	\$ 59,566	\$ 7,350
	<b>UNIT COST MULTIPLIER (CAPITAL COSTS)</b>	28.06514360	1.16182941	0.17387491	0.04880351	0.57881546	0.00079437	0.00639027	0.00152696	0.00937012	0.00115623

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
COUNTRY VILLA SOUTH NURSING CENTER

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

Provider NPI:  
1780678730

OSHPD Facility Number:  
206190871

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	\$ 84,481	\$ 0	\$ 84,481	(Sch 3)
005	.20-.39	Fringe Benefits	6200	33,491	(12,048)	21,443	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	139,071	(2,249)	136,822	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 257,043	\$ (14,297)	\$ 242,746	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 0	\$ 0	\$ 0	(Sch 3)
010	.20-.39	Fringe Benefits	6300	18,978	(18,978)	0	(Sch 3)
010	.79	Agency Staff	6300	139,359	(4,302)	135,057	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	24,007	19	24,026	(Sch 4)
010		Housekeeping - Total	6300	\$ 182,344	\$ (23,261)	\$ 159,083	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 2,155	\$ 0	\$ 2,155	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	41,185	0	41,185	(Sch 5)
025		Depreciation: Equipment	7140	33,324	0	33,324	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	329,423	(40)	329,383	(Sch 5)
040		Property Taxes	7300	23,911	0	23,911	(Sch 5)
045		Property Insurance	7400	3,502	0	3,502	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	0	0	0	(Sch 6)
055		Interest - Other	7600	\$ 25,597	\$ 2,337	\$ 27,934	(Sch 6)
057		<b>Subtotal 005 - 055</b>		\$ 898,484	\$ (35,261)	\$ 863,223	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 0	\$ 0	\$ 0	(Sch 3)
060	.20-.39	Fringe Benefits	6400	9,642	21,985	31,627	(Sch 3)
060	.79	Agency Staff	6400	90,710	0	90,710	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	18,582	0	18,582	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 118,934	\$ 21,985	\$ 140,919	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 246,231	\$ (1,590)	\$ 244,641	(Sch 3)
065	.20-.39	Fringe Benefits	6500	96,485	(52,906)	43,579	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	214,408	1,064	215,472	(Sch 4)
065		Dietary - Total	6500	\$ 557,124	\$ (53,432)	\$ 503,692	
070		Provision for Bad Debts	7700	\$ 0	0	\$ 0	
		<b>Ancillary Services</b>					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$ 3,333	\$ 0	\$ 3,333	(Sch 2)
075	.20-.39	Fringe Benefits	8100	1,217	(531)	686	(Sch 2)
075	.79	Agency Staff	8100	0	0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	19,426	2,210	21,636	(Sch 4)
075		Patient Supplies - Total	8100	\$ 23,976	\$ 1,679	\$ 25,655	
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	108,960	0	108,960	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 108,960	\$ 0	\$ 108,960	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
COUNTRY VILLA SOUTH NURSING CENTER

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

Provider NPI:  
1780678730

OSHPD Facility Number:  
206190871

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	28,743	(28,743)	0	(Sch 2)
080	.79	Agency Staff	8200	501,374	0	501,374	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	1,596	0	1,596	(Sch 4)
080		Physical Therapy - Total	8200	\$ 531,713	\$ (28,743)	\$ 502,970	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$ 0	\$ 0	\$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220	12	(12)	0	(Sch 2)
081	.79	Agency Staff	8220	0	0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220	10,670	(619)	10,051	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 10,682	\$ (631)	\$ 10,051	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$ 0	\$ 0	\$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250	10,626	(10,626)	0	(Sch 2)
082	.79	Agency Staff	8250	312,275	(12,328)	299,947	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	156	0	156	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 323,057	\$ (22,954)	\$ 300,103	
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	72,893	0	72,893	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	0	0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 72,893	\$ 0	\$ 72,893	
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	334,765	0	334,765	(Sch 4)
085		Pharmacy - Total	8300	\$ 334,765	\$ 0	\$ 334,765	
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	\$ 1,143	\$ 0	\$ 1,143	(Sch 2)
090	.20-.39	Fringe Benefits	8400	418	(182)	236	(Sch 2)
090	.79	Agency Staff	8400	23,004	0	23,004	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	6,664	1,520	8,184	(Sch 4)
090		Laboratory - Total	8400	\$ 31,229	\$ 1,338	\$ 32,567	
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	\$ 0	\$ 0	\$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800	0	0	0	(Sch 2)
095	.79	Agency Staff	8800	0	0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800	0	0	0	(Sch 4)
095		Home Health Services - Total	8800	\$ 0	\$ 0	\$ 0	
100		Other Ancillary Services					
100	.01-.19	Salaries and Wages	8900	\$ 0	\$ 0	\$ 0	(Sch 2)
100	.20-.39	Fringe Benefits	8900	0	0	0	(Sch 2)
100	.79	Agency Staff	8900	0	0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	23,981	0	23,981	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 23,981	\$ 0	\$ 23,981	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
COUNTRY VILLA SOUTH NURSING CENTER

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

Provider NPI:  
1780678730

OSHPD Facility Number:  
206190871

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		\$ 1,461,256	\$ (49,311)	\$ 1,411,945	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 2,070,814	\$ (10,063)	\$ 2,060,751	(Sch 2)
105	.20-.39	Fringe Benefits	6110	851,454	263,678	1,115,132	(Sch 2)
105	.49	Agency Staff	6110	13,630	0	13,630	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	145,243	(3,722)	141,521	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 3,081,141	\$ 249,893	\$ 3,331,034	
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 SOUTH NURSING CENTER

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

Provider NPI:  
1780678730

OSHPD Facility Number:  
206190871

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED
128		Transitional Inpatient Care				
128	.01-.19	Salaries and Wages	6170	\$ 0	\$ 0	\$ 0
128	.20-.39	Fringe Benefits	6170	0	0	0
128	.49	Agency Staff	6170	0	0	0
128	.40-.99	Other - Nonlabor	6170	0	0	0
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0 (Sch 2)
130		Hospice Inpatient Care				
130	.01-.19	Salaries and Wages	6180	\$ 0	\$ 0	\$ 0
130	.20-.39	Fringe Benefits	6180	0	0	0
130	.49	Agency Staff	6180	0	0	0
130	.40-.99	Other - Nonlabor	6180	0	0	0
130		Hospice Inpatient Care - Total	6180	\$ 0	\$ 0	\$ 0 (Sch 2)
135		Other Routine Services				
135	.01-.19	Salaries and Wages	6190	\$ 0	\$ 0	\$ 0
135	.20-.39	Fringe Benefits	6190	0	0	0
135	.49	Agency Staff	6190	0	0	0
135	.40-.99	Other - Nonlabor	6190	0	0	0
135		Other Routine Services - Total	6190	\$ 0	\$ 0	\$ 0 (Sch 2)
		<b>Other Nonreimbursable</b>				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0 (Sch 2)
139	.20-.39	Fringe Benefits	9100	0	0	0 (Sch 2)
139	.49	Agency Staff	9100	0	0	0 (Sch 2)
139	.40-.99	Other - Nonlabor	9100	0	0	0 (Sch 4)
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$ 0	\$ 0	\$ 0 (Sch 2)
140	.20-.39	Fringe Benefits	8900	0	0	0 (Sch 2)
140	.49	Agency Staff	8900	0	0	0 (Sch 2)
140	.40-.99	Other - Nonlabor	8900	5,550	0	5,550 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 5,550	\$ 0	\$ 5,550
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0 (Sch 2)
145	.20-.39	Fringe Benefits	9100	0	0	0 (Sch 2)
145	.49	Agency Staff	9100	0	0	0 (Sch 2)
145	.40-.99	Other - Nonlabor	9100	0	0	0 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		<b>Subtotal 105 - 145</b>		\$ 3,086,691	\$ 249,893	\$ 3,336,584
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 37,685	\$ 0	\$ 37,685 (Sch 2)
155	.20-.39	Fringe Benefits	6600	15,772	(6,794)	8,978 (Sch 2)
155	.49	Agency Staff	6600	0	0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	4,378	0	4,378 (Sch 4)
155		Social Services - Total	6600	\$ 57,835	\$ (6,794)	\$ 51,041

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
COUNTRY VILLA SOUTH NURSING CENTER

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

Provider NPI:  
1780678730

OSHPD Facility Number:  
206190871

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	\$ 84,198	\$ 0	\$ 84,198	(Sch 2)
160	.20-.39	Fringe Benefits	6700	35,892	(10,364)	25,528	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	16,752	(95)	16,657	(Sch 4)
160		Activities - Total	6700	\$ 136,842	\$ (10,459)	\$ 126,383	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 311,041	\$ 0	\$ 311,041	(Sch 6)
165	.20-.39	Fringe Benefits	6900	136,755	(74,356)	62,399	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	611,032	5,680	616,712	(Sch 6)
165		Administration - Total	6900	\$ 1,058,828	\$ (68,676)	\$ 990,152	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 97,608	\$ (11,518)	\$ 86,090	(Sch 3)
166	.20-.39	Fringe Benefits	6900	39,672	(27,235)	12,437	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	11,790	0	11,790	(Sch 4)
166		Medical Records - Total	6900	\$ 149,070	\$ (38,753)	\$ 110,317	
167		CDPH Licensing Fees	6900	\$ 20,880	\$ 0	\$ 20,880	(Sch 6)
168		Professional Liability Insurance	6900	\$ 173,919	\$ (13,738)	\$ 160,181	(Sch 6)
169		Quality Assurance Fees	6900	\$ 374,363	\$ 0	\$ 374,363	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 68,948	\$ (2,000)	\$ 66,948	(Sch 3)
170	.20-.39	Fringe Benefits	6800	23,720	(11,723)	11,997	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	5,188	0	5,188	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 97,856	\$ (13,723)	\$ 84,133	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$ 0	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900	0	0	0	(Sch 6)
174	.49	Agency Staff	6900	0	0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900	0	0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		<b>Subtotal 155 - 174</b>		\$ 2,069,593	\$ (152,143)	\$ 1,917,450	
200		<b>Total</b>		\$ 8,192,082	\$ (18,269)	\$ 8,173,813	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 104,125	
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\* For informational purposes only, this amount is included in various cost centers above.

Provider Name:  
COUNTRY VILLA SOUTH NURSING CENTER

Provider NPI:  
1780678730

OSHPD Facility Number:  
206190871

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

Line No.	Sub No.		TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ	AUDIT ADJ
005	1	Plant Operations and Maintenance - Salaries and Wages	0							
005	2	Plant Operations and Maintenance - Fringe Benefits	(12,048)				(12,048)			
005	3	Plant Operations and Maintenance - Agency Staff	0							
005	4	Plant Operations and Maintenance - Other - Nonlabor	(2,249)		(2,249)					
010	1	Housekeeping - Salaries and Wages	0							
010	2	Housekeeping - Fringe Benefits	(18,978)				(18,978)			
010	3	Housekeeping - Agency Staff	(4,302)				(4,302)			
010	4	Housekeeping - Other - Nonlabor	19			19				
015	4	Depreciation: Buildings and Improvements	0							
020	4	Depreciation: Leasehold Improvements	0							
025	4	Depreciation: Equipment	0							
030	4	Depreciation and Amortization - Other	0							
035	4	Leases and Rentals	(40)			(40)				
040	4	Property Taxes	0							
045	4	Property Insurance	0							
050	4	Interest - Property, Plant, and Equipment	0							
055	4	Interest - Other	2,337					2,337		
060	1	Laundry and Linen - Salaries and Wages	0							
060	2	Laundry and Linen - Fringe Benefits	21,985				21,985			
060	3	Laundry and Linen - Agency Staff	0							
060	4	Laundry and Linen - Other - Nonlabor	0							
065	1	Dietary - Salaries and Wages	(1,590)					(1,590)		
065	2	Dietary - Fringe Benefits	(52,906)				(52,484)	(422)		
065	3	Dietary - Agency Staff	0							
065	4	Dietary - Other - Nonlabor	1,064			1,064				
070	4	Provision for Bad Debts	0							
075	1	Patient Supplies - Salaries and Wages	0							
075	2	Patient Supplies - Fringe Benefits	(531)				(531)			
075	3	Patient Supplies - Agency Staff	0							
075	4	Patient Supplies - Other - Nonlabor	2,210			2,210				
077	1	Specialized Support Surfaces - Salaries and Wages	0							
077	2	Specialized Support Surfaces - Fringe Benefits	0							
077	3	Specialized Support Surfaces - Agency Staff	0							
077	4	Specialized Support Surfaces - Other - Nonlabor	0							
080	1	Physical Therapy - Salaries and Wages	0							
080	2	Physical Therapy - Fringe Benefits	(28,743)				(28,743)			
080	3	Physical Therapy - Agency Staff	0							
080	4	Physical Therapy - Other - Nonlabor	0							
081	1	Respiratory Therapy - Salaries and Wages	0							
081	2	Respiratory Therapy - Fringe Benefits	(12)				(12)			
081	3	Respiratory Therapy - Agency Staff	0							
081	4	Respiratory Therapy - Other - Nonlabor	(619)			(619)				
082	1	Occupational Therapy - Salaries and Wages	0							
082	2	Occupational Therapy - Fringe Benefits	(10,626)				(10,626)			
082	3	Occupational Therapy - Agency Staff	(12,328)				(12,328)			
082	4	Occupational Therapy - Other - Nonlabor	0							
083	1	Speech Pathology - Salaries and Wages	0							
083	2	Speech Pathology - Fringe Benefits	0							
083	3	Speech Pathology - Agency Staff	0							

Provider Name:  
COUNTRY VILLA SOUTH NURSING CENTER

Provider NPI:  
1780678730

OSHPD Facility Number:  
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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	(182)				(182)			
090	3	Laboratory - Agency Staff	0							
090	4	Laboratory - Other - Nonlabor	1,520			1,520				
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	(10,063)					(10,063)		
105	2	Skilled Nursing Care - Fringe Benefits	263,678				266,218	(2,540)		
105	3	Skilled Nursing Care - Agency Staff	0							
105	4	Skilled Nursing Care - Other - Nonlabor	(3,722)			(3,722)				
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:  
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Provider NPI:  
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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
128	1	Transitional Inpatient Care - Salaries and Wages	0							
128	2	Transitional Inpatient Care - Fringe Benefits	0							
128	3	Transitional Inpatient Care - Agency Staff	0							
128	4	Transitional Inpatient Care - Other - Nonlabor	0							
130	1	Hospice Inpatient Care - Salaries and Wages	0							
130	2	Hospice Inpatient Care - Fringe Benefits	0							
130	3	Hospice Inpatient Care - Agency Staff	0							
130	4	Hospice Inpatient Care - Other - Nonlabor	0							
135	1	Other Routine Services - Salaries and Wages	0							
135	2	Other Routine Services - Fringe Benefits	0							
135	3	Other Routine Services - Agency Staff	0							
135	4	Other Routine Services - Other - Nonlabor	0							
139	1	Residential Care - Salaries and Wages	0							
139	2	Residential Care - Fringe Benefits	0							
139	3	Residential Care - Agency Staff	0							
139	4	Residential Care - Other - Nonlabor	0							
140	1	Beauty and Barber - Salaries and Wages	0							
140	2	Beauty and Barber - Fringe Benefits	0							
140	3	Beauty and Barber - Agency Staff	0							
140	4	Beauty and Barber - Other - Nonlabor	0							
145	1	Other Nonreimbursable - Salaries and Wages	0							
145	2	Other Nonreimbursable - Fringe Benefits	0							
145	3	Other Nonreimbursable - Agency Staff	0							
145	4	Other Nonreimbursable - Other - Nonlabor	0							
155	1	Social Services - Salaries and Wages	0							
155	2	Social Services - Fringe Benefits	(6,794)				(6,794)			
155	3	Social Services - Agency Staff	0							
155	4	Social Services - Other - Nonlabor	0							
160	1	Activities - Salaries and Wages	0							
160	2	Activities - Fringe Benefits	(10,364)				(10,364)			
160	3	Activities - Agency Staff	0							
160	4	Activities - Other - Nonlabor	(95)			(95)				
165	1	Administration - Salaries and Wages	0							
165	2	Administration - Fringe Benefits	(74,356)				(74,356)			
165	3	Administration - Agency Staff	0							
165	4	Administration - Other - Nonlabor	5,680			(71)	(3,526)	9,277		
166	1	Medical Records - Salaries and Wages	(11,518)				(14,087)	2,569		
166	2	Medical Records - Fringe Benefits	(27,235)				(27,812)	577		
166	3	Medical Records - Agency Staff	0							
166	4	Medical Records - Other - Nonlabor	0							
167	4	CDPH Licensing Fees	0							
168	4	Professional Liability Insurance	(13,738)	(13,738)						
169	4	Quality Assurance Fees	0							
170	1	Inservice Education - Nursing - Salaries and Wages	(2,000)					(2,000)		
170	2	Inservice Education - Nursing - Fringe Benefits	(11,723)				(11,336)	(387)		
170	3	Inservice Education - Nursing - Agency Staff	0							
170	4	Inservice Education - Nursing - Other - Nonlabor	0							
174	1	Caregiver Training - Salaries and Wages	0							
174	2	Caregiver Training - Fringe Benefits	0							



Provider Name							Fiscal Period		Provider NPI		Adjustments
COUNTRY VILLA SOUTH NURSING CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1780678730		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 total group health insurance costs for informational purpose 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$0	\$104,125	\$104,125	

Provider Name							Fiscal Period	Provider NPI		Adjustments
COUNTRY VILLA SOUTH NURSING CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1780678730		8
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Cost Report			Audit Report						
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<b><u>ADJUSTMENTS TO REPORTED COSTS</u></b>										
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	\$173,919	(\$13,738)	\$160,181
3	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor To eliminate plant operations and maintenance expense applicable to fiscal year 2009. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$139,071	(\$2,249)	\$136,822
4	10.5	010	4	8A-1	010	4	Housekeeping - Other - Nonlabor	\$24,007	\$19	\$24,026
	10.5	035	4	8A-1	035	4	Leases and Rentals	329,423	(40)	329,383
	10.5	065	4	8A-1	065	4	Dietary - Other - Nonlabor	214,408	1,064	215,472
	10.5	075	4	8A-1	075	4	Patient Supplies - Other - Nonlabor	19,426	2,210	21,636
	10.5	081	4	8A-1	081	4	Respiratory Therapy - Other - Nonlabor	10,670	(619)	10,051
	10.5	090	4	8A-1	090	4	Laboratory - Other - Nonlabor	6,664	1,520	8,184
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	145,243	(3,722)	141,521
	10.5	160	4	8A-1	160	4	Activities - Other - Nonlabor	16,752	(95)	16,657
	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	611,032	(71)	610,961 *

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments	
COUNTRY VILLA SOUTH NURSING CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1780678730		8	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Cost Report			Audit Report							
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<b><u>ADJUSTMENTS TO REPORTED COSTS</u></b>											
5	10.5	005	2	8A-1	005	2	Plant Operations and Maintenance - Fringe Benefits	\$33,491	(\$12,048)	\$21,443	
	10.5	010	2	8A-1	010	2	Housekeeping - Fringe Benefits	18,978	(18,978)	0	
	10.5	010	3	8A-1	010	3	Housekeeping - Agency Staff	139,359	(4,302)	135,057	
	10.5	060	2	8A-1	060	2	Laundry and Linen - Fringe Benefits	9,642	21,985	31,627	
	10.5	065	2	8A-1	065	2	Dietary - Fringe Benefits	96,485	(52,484)	44,001 *	
	10.5	075	2	8A-1	075	2	Patient Supplies - Fringe Benefits	1,217	(531)	686	
	10.5	080	2	8A-1	080	2	Physical Therapy - Fringe Benefits	28,743	(28,743)	0	
	10.5	081	2	8A-1	081	2	Respiratory Therapy - Fringe Benefits	12	(12)	0	
	10.5	082	2	8A-1	082	2	Occupational Therapy - Fringe Benefits	10,626	(10,626)	0	
	10.5	082	3	8A-1	082	3	Occupational Therapy - Agency Staff	312,275	(12,328)	299,947	
	10.5	090	2	8A-1	090	2	Laboratory - Fringe Benefits	418	(182)	236	
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	851,454	266,218	1,117,672 *	
	10.5	155	2	8A-1	155	2	Social Services - Fringe Benefits	15,772	(6,794)	8,978	
	10.5	160	2	8A-1	160	2	Activities - Fringe Benefits	35,892	(10,364)	25,528	
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	136,755	(74,356)	62,399	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 610,961	(3,526)	607,435 *	
	10.5	166	1	8A-1	166	1	Medical Records - Salaries and Wages	97,608	(14,087)	83,521 *	
	10.5	166	2	8A-1	166	2	Medical Records - Fringe Benefits	39,672	(27,812)	11,860 *	
	10.5	170	2	8A-1	170	2	Inservice Education - Nursing - Fringe Benefits	23,720	(11,336)	12,384 *	
							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				

Provider Name							Fiscal Period	Provider NPI		Adjustments
COUNTRY VILLA SOUTH NURSING CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1780678730		8
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Cost Report			Audit Report						
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<b><u>ADJUSTMENTS TO REPORTED COSTS</u></b>										
6	10.5	055	4	8A-1	055	4	Interest - Other	\$25,597	\$2,337	\$27,934
	10.5	065	1	8A-1	065	1	Dietary - Salaries and Wages	246,231	(1,590)	244,641
	10.5	065	2	8A-1	065	2	Dietary - Fringe Benefits	* 44,001	(422)	43,579
	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages	2,070,814	(10,063)	2,060,751
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	* 1,117,672	(2,540)	1,115,132
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 607,435	9,277	616,712
	10.5	166	1	8A-1	166	1	Medical Records - Salaries and Wages	* 83,521	2,569	86,090
	10.5	166	2	8A-1	166	2	Medical Records - Fringe Benefits	* 11,860	577	12,437
	10.5	170	1	8A-1	170	1	Inservice Education - Nursing - Salaries and Wages	68,948	(2,000)	66,948
	10.5	170	2	8A-1	170	2	Inservice Education - Nursing - Fringe Benefits	* 12,384	(387)	11,997
							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			

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
COUNTRY VILLA SOUTH NURSING CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1780678730		8
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<b><u>ADJUSTMENT TO REPORTED PATIENT DAYS</u></b>										
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	18,019	(64)	17,955	

Provider Name							Fiscal Period			Provider NPI		Adjustments
COUNTRY VILLA SOUTH NURSING CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1780678730		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		Overpayment 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	\$511	\$511		