

**REPORT
ON THE
RATE SETTING AUDIT
COUNTRY VILLA MADERA REHABILITATION
AND NURSING CENTER
MADERA, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1699827089
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: Tabusum Faridi**



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



EDMUND G. BROWN JR.
GOVERNOR

June 19, 2013

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

COUNTRY VILLA MADERA REHABILITATION AND NURSING CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1699827089
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 \$44,914, 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 MADERA REHABILITATION AND NURSING CENTER

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

Provider NPI:
1699827089

OSHPD Facility No.:
206200749

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	\$ 4,905,561	\$ 80.23
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 1,286,931	\$ 21.05
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 1,257,098	\$ 20.56
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 763,074	\$ 12.48
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 76,881	\$ 1.26
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 34,782	\$ 0.57
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 169,300	\$ 2.77
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 704,400	\$ 11.52
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 1,264,868	\$ 20.69
11	Cost of Routine Service/Audited Total Costs	\$ 10,434,018	\$ 10,462,897	\$ 171.12
12	Total Patient Days (Adj)	61,142	61,142	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 170.65	\$ 171.12	
14	Overpayments (Adj 12)	\$ 0	\$ 44,914	
15	Medi-Cal Days (Adj 10)	47,626	47,030	
16	Medi-Cal Managed Care Days (Adj 11)		373	
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 MADERA REHABILITATION AND NURSING CENTER

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

Provider NPI:
1699827089

OSHPD Facility No.:
206200749

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 MADERA REHABILITATION AND NURSING CENTER

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

Provider NPI:
1699827089

OSHPD Facility No.:
206200749

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs	Activities	Total
			155	160	
GENERAL SERVICES					
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 120,588	\$ 120,588		
160	Activities	192,866		\$ 192,866	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
ANCILLARY SERVICES					
075	Patient Supplies	3,932	0	0	3,932
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	450,073	0	0	450,073
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	398,046	0	0	398,046
083	Speech Pathology	78,700	0	0	78,700
085	Pharmacy	0	0	0	0
090	Laboratory	19,480	0	0	19,480
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	4,592,107	120,588	192,866	4,905,561
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		\$ 5,855,792	\$ 120,588	\$ 192,866	\$ 5,855,792

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name: COUNTRY VILLA MADERA REHABILITATION AND NURSING CENTER
Provider NPI: 1699827089

OSHPD Facility Number: 206200749

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	\$ 99,427	\$ 99,427										
010	Housekeeping	353,416	964	\$ 354,380									
060	Laundry and Linen	183,514	3,523	12,680	\$ 199,718								
065	Dietary	472,512	14,504	52,200	0	\$ 539,216							
155	Social Services	N/A	632	2,275	0	0	\$ 2,906						
160	Activities	N/A	2,935	10,565	0	0	0	\$ 13,501					
165	Administration	N/A	5,637	20,289	0	0	0	0		\$ 25,926	\$ 25,926		
166	Medical Records	155,609	1,400	5,038	0	0	0	0		162,047		\$ 162,047	
170	Inservice Education - Nursing	76,226	604	2,172	0	0	0	0	\$ 79,002				
ANCILLARY SERVICES													
075	Patient Supplies		136	489	0	0	0	0	0	625	95	594	\$ 1,314
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	198	1,236	1,433
080	Physical Therapy		1,713	6,164	0	0	0	0	0	7,877	1,323	8,268	17,467
081	Respiratory Therapy		0	0	0	0	0	0	0	0	18	113	131
082	Occupational Therapy		2,171	7,813	0	0	0	0	0	9,984	1,190	7,441	18,615
083	Speech Pathology		477	1,717	0	0	0	0	0	2,194	251	1,572	4,018
085	Pharmacy		537	1,933	0	0	0	0	0	2,471	694	4,337	7,502
090	Laboratory		0	0	0	0	0	0	0	0	86	536	622
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	58	362	419
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		63,806	229,646	199,718	539,216	2,906	13,501	79,002	1,127,794	21,949	137,189	1,286,931 *
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		389	1,399	0	0	0	0	0	1,787	64	400	2,251
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,340,704	\$ 99,427	\$ 354,380	\$ 199,718	\$ 539,216	\$ 2,906	\$ 13,501	\$ 79,002	\$ 1,152,731	\$ 25,926	\$ 162,047	\$ 1,340,704

* (To Schedule 1)

**ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR**

Provider Name: COUNTRY VILLA MADERA REHABILITATION AND NURSING CENTER
Provider NPI: 1699827089

OSHPD Facility Number: 206200749

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	\$ 313,379	\$ 313,379										
010	Housekeeping	48,345	3,038	\$ 51,383									
060	Laundry and Linen	50,968	11,105	1,839	\$ 63,911								
065	Dietary	479,027	45,713	7,569	0	\$ 532,309							
155	Social Services	4,590	1,992	330	0	0	\$ 6,912						
160	Activities	28,951	9,252	1,532	0	0	0	\$ 39,735					
165	Administration	N/A	17,767	2,942	0	0	0	0		\$ 20,709	\$ 20,709		
166	Medical Records	9,351	4,412	730	0	0	0	0		14,493		\$ 14,493	
170	Inservice Education - Nursing	8,117	1,902	315	0	0	0	0	\$ 10,334				
	ANCILLARY SERVICES												
075	Patient Supplies	28,553	428	71	0	0	0	0	0	29,052	76	53	\$ 29,181
077	Specialized Support Surfaces	72,465	0	0	0	0	0	0	0	72,465	158	111	72,733
080	Physical Therapy	5,044	5,398	894	0	0	0	0	0	11,336	1,057	739	13,132
081	Respiratory Therapy	6,645	0	0	0	0	0	0	0	6,645	14	10	6,670
082	Occupational Therapy	576	6,842	1,133	0	0	0	0	0	8,551	951	666	10,167
083	Speech Pathology	5,175	1,504	249	0	0	0	0	0	6,928	201	141	7,269
085	Pharmacy	245,031	1,693	280	0	0	0	0	0	247,004	554	388	247,947
090	Laboratory	11,968	0	0	0	0	0	0	0	11,968	69	48	12,084
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	21,206	0	0	0	0	0	0	0	21,206	46	32	21,285
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	339,690	201,108	33,297	63,911	532,309	6,912	39,735	10,334	1,227,296	17,532	12,270	1,257,098 *
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	16,673	1,225	203	0	0	0	0	0	18,101	51	36	18,188
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,695,754	\$ 313,379	\$ 51,383	\$ 63,911	\$ 532,309	\$ 6,912	\$ 39,735	\$ 10,334	\$ 1,660,551	\$ 20,709	\$ 14,493	\$ 1,695,754

(To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
COUNTRY VILLA MADERA REHABILITATION AND NURSING CENTER

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

Provider NPI:
1699827089

OSHPD Facility Number:
206200749

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)	\$ 817,024	91%							
	Property Tax (line 40)	82,317	9%	\$ 899,341						
005	Plant Operations and Maintenance			25,845	\$ 25,845					
010	Housekeeping			8,467	251	\$ 8,717				
060	Laundry and Linen			30,952	916	312	\$ 32,180			
065	Dietary			127,418	3,770	1,284	0	\$ 132,472		
155	Social Services			5,552	164	56	0	0	\$ 5,772	
160	Activities			25,789	763	260	0	0	0	\$ 26,812
165	Administration			49,524	1,465	499	0	0	0	0
166	Medical Records			12,298	364	124	0	0	0	0
170	Inservice Education - Nursing			5,302	157	53	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			1,194	35	12	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			15,046	445	152	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			19,071	564	192	0	0	0	0
083	Speech Pathology			4,192	124	42	0	0	0	0
085	Pharmacy			4,719	140	48	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			560,558	16,586	5,649	32,180	132,472	5,772	26,812
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			3,414	101	34	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 899,341	100%	\$ 899,341	\$ 25,845	\$ 8,717	\$ 32,180	\$ 132,472	\$ 5,772	\$ 26,812

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
COUNTRY VILLA MADERA REHABILITATION AND NURSING CENTER

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

Provider NPI:
1699827089

OSHPD Facility Number:
206200749

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 91% Of Total	Property Tax 9% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 817,024	91%							
	Property Tax (line 40)	82,317	9%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 51,488	\$ 51,488				
166	Medical Records				12,785		\$ 12,785			
170	Inservice Education - Nursing			\$ 5,512						
	ANCILLARY SERVICES									
075	Patient Supplies			0	1,241	189	47	\$ 1,477	\$ 1,342	\$ 135
077	Specialized Support Surfaces			0	0	393	97	490	445	45
080	Physical Therapy			0	15,643	2,627	652	18,922	17,190	1,732
081	Respiratory Therapy			0	0	36	9	45	41	4
082	Occupational Therapy			0	19,828	2,364	587	22,779	20,694	2,085
083	Speech Pathology			0	4,358	499	124	4,981	4,525	456
085	Pharmacy			0	4,906	1,378	342	6,627	6,020	607
090	Laboratory			0	0	170	42	213	193	19
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	115	29	143	130	13
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
	ROUTINE SERVICES									
105	Skilled Nursing Care			5,512	785,542	43,590	10,824	839,956	763,074	76,881
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	3,550	127	32	3,708	3,369	339
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 899,341	100%	\$ 5,512	\$ 835,067	\$ 51,488	\$ 12,785	\$ 899,341	\$ 817,024	\$ 82,317

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name: COUNTRY VILLA MADERA REHABILITATION AND NURSING CE 1699827089
 Provider NPI:

OSHPD Facility Number: 206200749

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. 58% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 8% of Total	Quality Assur. Fees 32% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 42,775												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,451,284												
	Total Costs Allocable as Administration	1,494,059	58%											
167	CDPH Licensing Fees	41,085	2%											
168	Professional Liability Insurance	199,977	8%											
169	Quality Assurance Fees	832,036	32%											
174	Caregiver Training	0	0%											
	Total	2,567,157	100%						\$ 2,567,157					
ANCILLARY SERVICES														
075	Patient Supplies			\$ 3,932	\$ 625	\$ 29,052	\$ 1,241	\$ 34,850	9,413	\$ 5,478	\$ 151	\$ 733	\$ 3,051	\$ -
077	Specialized Support Surfaces			0	0	72,465	0	72,465	19,573	11,392	313	1,525	6,344	0
080	Physical Therapy			450,073	7,877	11,336	15,643	484,928	130,984	76,231	2,096	10,203	42,453	0
081	Respiratory Therapy			0	0	6,645	0	6,645	1,795	1,045	29	140	582	0
082	Occupational Therapy			398,046	9,984	8,551	19,828	436,408	117,878	68,604	1,887	9,182	38,205	0
083	Speech Pathology			78,700	2,194	6,928	4,358	92,180	24,899	14,491	398	1,940	8,070	0
085	Pharmacy			0	2,471	247,004	4,906	254,381	68,711	39,989	1,100	5,352	22,270	0
090	Laboratory			19,480	0	11,968	0	31,448	8,494	4,944	136	662	2,753	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	21,206	0	21,206	5,728	3,334	92	446	1,856	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			4,905,561	1,127,794	1,227,296	785,542	8,046,192	2,173,351	1,264,868	34,782	169,300	704,400	0*
110	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0*
115	Mentally Disordered Care			0	0	0	0	0	0	0	0	0	0	0*
120	Developmentally Disabled Care			0	0	0	0	0	0	0	0	0	0	0*
125	Subacute Care			0	0	0	0	0	0	0	0	0	0	0*
126	Subacute Care - Pediatric			0	0	0	0	0	0	0	0	0	0	0*
128	Transitional Inpatient Care			0	0	0	0	0	0	0	0	0	0	0*
130	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0*
135	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0*
NONREIMBURSABLE														
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	1,787	18,101	3,550	23,438	6,331	3,685	101	493	2,052	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 2,567,157		\$ 5,855,792	\$ 1,152,731	\$ 1,660,551	\$ 835,067	\$ 9,504,142	\$ 2,567,157					
	Total Administrative Costs							\$ 2,567,157		\$ 1,494,059	\$ 41,085	\$ 199,977	\$ 832,036	\$ -
	Unit Cost Multiplier							0.27010928						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 187,973	\$ 35,203	\$ 64,274	\$ 287,449							
	TOTAL FACILITY COSTS							\$ 12,358,748						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name: COUNTRY VILLA MADERA REHABILITATION AND NURSING CE1699827089
 Provider NPI:

OSHPD Facility Number:
 206200749

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	931									
010	Housekeeping	305	305								
060	Laundry and Linen	1,115	1,115	1,115							
065	Dietary	4,590	4,590	4,590							
155	Social Services	200	200	200							
160	Activities	929	929	929							
165	Administration	1,784	1,784	1,784							
166	Medical Records	443	443	443							
170	Inservice Education - Nursing	191	191	191							
	ANCILLARY SERVICES										
075	Patient Supplies	43	43	43						34,850	34,850
077	Specialized Support Surfaces									72,465	72,465
080	Physical Therapy	542	542	542						484,928	484,928
081	Respiratory Therapy									6,645	6,645
082	Occupational Therapy	687	687	687						436,408	436,408
083	Speech Pathology	151	151	151						92,180	92,180
085	Pharmacy	170	170	170						254,381	254,381
090	Laboratory									31,448	31,448
095	Home Health Services									0	0
100	Other Ancillary Services									21,206	21,206
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	20,193	20,193	20,193	604,210	181,263	4,931,797	4,931,797	4,931,797	8,046,192	8,046,192
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	123	123	123						23,438	23,438
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	32,397	31,466	31,161	604,210	181,263	4,931,797	4,931,797	4,931,797	9,504,142	9,504,142
	TOTAL DIRECT SALARIES COSTS - SCH. 2						\$ 120,588	\$ 192,866			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.024451128	0.039106638			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		\$ 99,427	\$ 354,380	\$ 199,718	\$ 539,216	\$ 2,906	\$ 13,501	\$ 79,002	\$ 25,926	\$ 162,047
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		3.15982330	11.37254087	0.33054333	2.97476899	0.00058933	0.00273745	0.01601884	0.00272784	0.01705013
	TOTAL INDIRECT OTHER COSTS - SCH. 4		\$ 313,379	\$ 51,383	\$ 63,911	\$ 532,309	\$ 6,912	\$ 39,735	\$ 10,334	\$ 20,709	\$ 14,493
	UNIT COST MULTIPLIER (INDIRECT OTHER)		9.95928939	1.64893884	0.10577643	2.93666533	0.00140145	0.00805691	0.00209542	0.00217895	0.00152496
	TOTAL CAPITAL COSTS - SCH. 5	\$ 899,341	\$ 25,845	\$ 8,717	\$ 32,180	\$ 132,472	\$ 5,772	\$ 26,812	\$ 5,512	\$ 51,488	\$ 12,785
	UNIT COST MULTIPLIER (CAPITAL COSTS)	27.76000864	0.82134901	0.27975078	0.05325985	0.73083027	0.00117041	0.00543655	0.00111774	0.00541745	0.00134525

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
COUNTRY VILLA MADERA REHABILITATION AND NURSING CENTER

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

Provider NPI:
1699827089

OSHPD Facility Number:
206200749

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	\$ 70,442	\$ 0	\$ 70,442	(Sch 3)
005	.20-.39	Fringe Benefits	6200	28,985	0	28,985	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	313,379	0	313,379	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 412,806	\$ 0	\$ 412,806	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 248,544	\$ 0	\$ 248,544	(Sch 3)
010	.20-.39	Fringe Benefits	6300	104,872	0	104,872	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	48,346	(1)	48,345	(Sch 4)
010		Housekeeping - Total	6300	\$ 401,762	\$ (1)	\$ 401,761	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 224,084	\$ 0	\$ 224,084	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	4,452	0	4,452	(Sch 5)
025		Depreciation: Equipment	7140	52,525	0	52,525	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	250	0	250	(Sch 5)
035		Leases and Rentals	7200	46,924	(51)	46,873	(Sch 5)
040		Property Taxes	7300	82,716	(399)	82,317	(Sch 5)
045		Property Insurance	7400	42,775	0	42,775	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	430,659	58,181	488,840	(Sch 6)
055		Interest - Other	7600	\$ 58,181	\$ (58,181)	\$ 0	(Sch 6)
057		Subtotal 005 - 055		\$ 1,757,134	\$ (451)	\$ 1,756,683	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 130,931	\$ 0	\$ 130,931	(Sch 3)
060	.20-.39	Fringe Benefits	6400	52,583	0	52,583	(Sch 3)
060	.79	Agency Staff	6400	11,376	(11,376)	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	39,592	11,376	50,968	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 234,482	\$ 0	\$ 234,482	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 332,773	\$ 0	\$ 332,773	(Sch 3)
065	.20-.39	Fringe Benefits	6500	139,739	0	139,739	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	479,027	0	479,027	(Sch 4)
065		Dietary - Total	6500	\$ 951,539	\$ 0	\$ 951,539	
070		Provision for Bad Debts	7700	\$ 0	0	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$ 2,855	\$ 0	\$ 2,855	(Sch 2)
075	.20-.39	Fringe Benefits	8100	1,077	0	1,077	(Sch 2)
075	.79	Agency Staff	8100	0	0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	28,596	(43)	28,553	(Sch 4)
075		Patient Supplies - Total	8100	\$ 32,528	\$ (43)	\$ 32,485	
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	72,465	0	72,465	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 72,465	\$ 0	\$ 72,465	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
COUNTRY VILLA MADERA REHABILITATION AND NURSING CENTER

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

Provider NPI:
1699827089

OSHPD Facility Number:
206200749

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	450,073	0	450,073	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	5,044	0	5,044	(Sch 4)
080		Physical Therapy - Total	8200	\$ 455,117	\$ 0	\$ 455,117	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$ 0	\$ 0	\$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220	0	0	0	(Sch 2)
081	.79	Agency Staff	8220	0	0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220	8,799	(2,154)	6,645	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 8,799	\$ (2,154)	\$ 6,645	
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	398,046	0	398,046	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	576	0	576	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 398,622	\$ 0	\$ 398,622	
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	78,700	0	78,700	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	5,175	0	5,175	(Sch 4)
083		Speech Pathology - Total	8280	\$ 83,875	\$ 0	\$ 83,875	
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	245,031	0	245,031	(Sch 4)
085		Pharmacy - Total	8300	\$ 245,031	\$ 0	\$ 245,031	
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	\$ 1,896	\$ 0	\$ 1,896	(Sch 2)
090	.20-.39	Fringe Benefits	8400	716	0	716	(Sch 2)
090	.79	Agency Staff	8400	16,868	0	16,868	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	18,996	(7,028)	11,968	(Sch 4)
090		Laboratory - Total	8400	\$ 38,476	\$ (7,028)	\$ 31,448	
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	21,206	0	21,206	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 21,206	\$ 0	\$ 21,206	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
COUNTRY VILLA MADERA REHABILITATION AND NURSING CENTER

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

Provider NPI:
1699827089

OSHPD Facility Number:
206200749

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		\$ 1,356,119	\$ (9,225)	\$ 1,346,894	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 3,288,279	\$ 0	\$ 3,288,279	(Sch 2)
105	.20-.39	Fringe Benefits	6110	1,303,828	0	1,303,828	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	332,744	6,946	339,690	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 4,924,851	\$ 6,946	\$ 4,931,797	
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 MADERA REHABILITATION AND NURSING CENTER

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

Provider NPI:
1699827089

OSHPD Facility Number:
206200749

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	16,673	0	16,673 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 16,673	\$ 0	\$ 16,673
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		\$ 4,941,524	\$ 6,946	\$ 4,948,470
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 84,447	\$ 0	\$ 84,447 (Sch 2)
155	.20-.39	Fringe Benefits	6600	36,141	0	36,141 (Sch 2)
155	.49	Agency Staff	6600	0	0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	4,590	0	4,590 (Sch 4)
155		Social Services - Total	6600	\$ 125,178	\$ 0	\$ 125,178

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
COUNTRY VILLA MADERA REHABILITATION AND NURSING CENTER

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

Provider NPI:
1699827089

OSHPD Facility Number:
206200749

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	\$ 136,354	\$ 0	\$ 136,354	(Sch 2)
160	.20-.39	Fringe Benefits	6700	56,512	0	56,512	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	29,051	(100)	28,951	(Sch 4)
160		Activities - Total	6700	\$ 221,917	\$ (100)	\$ 221,817	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 389,780	\$ 0	\$ 389,780	(Sch 6)
165	.20-.39	Fringe Benefits	6900	183,558	0	183,558	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	881,295	(3,349)	877,946	(Sch 6)
165		Administration - Total	6900	\$ 1,454,633	\$ (3,349)	\$ 1,451,284	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 108,786	\$ 0	\$ 108,786	(Sch 3)
166	.20-.39	Fringe Benefits	6900	46,823	0	46,823	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	9,351	0	9,351	(Sch 4)
166		Medical Records - Total	6900	\$ 164,960	\$ 0	\$ 164,960	
167		CDPH Licensing Fees	6900	\$ 41,085	\$ 0	\$ 41,085	(Sch 6)
168		Professional Liability Insurance	6900	\$ 199,977	\$ 0	\$ 199,977	(Sch 6)
169		Quality Assurance Fees	6900	\$ 832,036	\$ 0	\$ 832,036	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 54,565	\$ 0	\$ 54,565	(Sch 3)
170	.20-.39	Fringe Benefits	6800	21,661	0	21,661	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	8,117	0	8,117	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 84,343	\$ 0	\$ 84,343	
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		\$ 3,124,129	\$ (3,449)	\$ 3,120,680	
200		Total		\$ 12,364,927	\$ (6,179)	\$ 12,358,748	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 738,528	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name							Fiscal Period		Provider NPI		Adjustments
COUNTRY VILLA MADERA REHABILITATION AND NURSING CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1699827089		12
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	\$738,528	\$738,528	

Provider Name							Fiscal Period	Provider NPI		Adjustments	
COUNTRY VILLA MADERA REHABILITATION AND NURSING CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1699827089		12	
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>RECLASSIFICATIONS OF REPORTED COSTS</u>											
2	10.5	060	3	8A-1	060	3	Laundry and Linen - Agency Staff	\$11,376	(\$11,376)	\$0	
	10.5	060	4	8A-1	060	4	Laundry and Linen - Other - Nonlabor	39,592	11,376	50,968	
							To reclassify the non labor portion of agency costs of laundry supplies to the appropriate cost center.				
							42 CFR 413.20 and 413.24				
							CMS Pub. 15-1, Sections 2300, 2302.4, and 2302.8				
							CCR, Title 22, Section 52502(c)(1)				
3	10.5	055	4	8A-1	055	4	Interest - Other	\$58,181	(\$58,181)	\$0	
	10.5	050	4	8A-1	050	4	Interest - Property, Plant, and Equipment	430,659	58,181	488,840	
							To reclassify capital related interest expense to the Interest - Property, Plant and Equipment cost center.				
							42 CFR 413.5, 413.20, and 413.24				
							CMS Pub. 15-1, Sections 2300 and 2304				
							CCR, Title 22, Sections 52000(e) and 52501				

Provider Name							Fiscal Period	Provider NPI		Adjustments
COUNTRY VILLA MADERA REHABILITATION AND NURSING CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1699827089		12
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>										
4	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To eliminate accrued professional fee expense due to insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$881,295	(\$2,632)	\$878,663 *
5	10.5	010	4	8A-1	010	4	Housekeeping - Other - Nonlabor	\$48,346	(\$1)	\$48,345
	10.5	035	4	8A-1	035	4	Leases and Rentals	46,924	(51)	46,873
	10.5	075	4	8A-1	075	4	Patient Supplies - Other - Nonlabor	28,596	(43)	28,553
	10.5	081	4	8A-1	081	4	Respiratory Therapy - Other - Nonlabor	8,799	(2,154)	6,645
	10.5	090	4	8A-1	090	4	Laboratory - Other - Nonlabor	18,996	(7,028)	11,968
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	332,744	6,946	339,690
	10.5	160	4	8A-1	160	4	Activities - Other - Nonlabor To adjust the TwinMed expense to agree with the provider's records. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	29,051	(100)	28,951
6	10.5	040	4	8A-1	040	4	Property Taxes To adjust property taxes to agree with the property tax statements. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$82,716	(\$399)	\$82,317

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments			
COUNTRY VILLA MADERA REHABILITATION AND NURSING CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1699827089		12			
Report References														
Cost Report			Audit Report				Explanation of Audit Adjustments					As Reported	Increase (Decrease)	As Adjusted
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No								
<u>ADJUSTMENTS TO REPORTED COSTS</u>														
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	\$878,663					
7							To eliminate legal expenses not related to patient care. 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Sections 2102.3 and 2105					(\$189)		
8							To eliminate legal fees associated with California Department of Public Health or California Department of Health Care Services citation and penalties. W&I Code 14126.023(a)(5)(B)(i)					(11)		
9							To reconcile the reported expenses to agree with the provider's records. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304					(517) <u>(\$717)</u>	\$877,946	

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
COUNTRY VILLA MADERA REHABILITATION AND NURSING CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1699827089		12
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>ADJUSTMENTS TO REPORTED PATIENT DAYS</u>										
10	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 March 31, 2013 Report Date: April 10, 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	47,626	(596)	47,030
11	Not Reported			1	16		Medi-Cal Managed Care Days To include Medi-Cal Managed Care days to agree with the provider's patient census records. 42 CFR 413.20 and 413.50 CMS Pub. 15-1, Sections 2205 and 2304	0	373	373

Provider Name							Fiscal Period			Provider NPI		Adjustments
COUNTRY VILLA MADERA REHABILITATION AND NURSING CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1699827089		12
Report References												
Cost Report			Audit Report				Explanation of Audit Adjustments					
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
<u>ADJUSTMENT TO OTHER MATTERS</u>												
12	Not Reported			1	14	N/A	Overpayments To recover outstanding Medi-Cal credit balances. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761 and 51458.1	\$0	\$44,914	\$44,914		