

**REPORT
ON THE
RATE SETTING AUDIT
COUNTRY VILLA SAN RAFAEL
HEALTHCARE CENTER
SAN RAFAEL, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1811049026
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**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

June 18, 2013

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

COUNTRY VILLA SAN RAFAEL HEALTHCARE CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1811049026
FISCAL PERIOD ENDED DECEMBER 31, 2011

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

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

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules
2. Audit Adjustments Schedule

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

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

Ruth Santo Domingo Mendoza
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If you disagree with the decision of the Department, you may appeal by writing to:

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

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

United States Postal Service (USPS)

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

Courier (UPS, FedEx, etc.)

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

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

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

Original Signed By

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

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
COUNTRY VILLA SAN RAFAEL HEALTHCARE CENTER

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

Provider NPI:
1811049026

OSHPD Facility No.:
206212036

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
SKILLED NURSING CARE				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 3,787,862	\$ 133.66
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 966,860	\$ 34.12
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 724,409	\$ 25.56
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 342,267	\$ 12.08
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 62,429	\$ 2.20
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 19,209	\$ 0.68
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 91,763	\$ 3.24
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 314,199	\$ 11.09
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 855,993	\$ 30.20
11	Cost of Routine Service/Audited Total Costs	\$ 7,159,172	\$ 7,164,991	\$ 252.82
12	Total Patient Days (Adj)	28,340	28,340	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 252.62	\$ 252.82	
14	Overpayments (Adj)	\$ 0	\$ 0	
15	Medi-Cal Days (Adj 4)	19,837	10,800	
16	Medi-Cal Managed Care Days (Adj 3)		9,018	
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 SAN RAFAEL HEALTHCARE CENTER

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

Provider NPI:
1811049026

OSHPD Facility No.:
206212036

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 SAN RAFAEL HEALTHCARE CENTER

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

Provider NPI:
1811049026

OSHPD Facility No.:
206212036

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Svcs	Activities	Total
			155	160	
	GENERAL SERVICES				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 128,351	\$ 128,351		
160	Activities	94,195		\$ 94,195	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
	ANCILLARY SERVICES				
075	Patient Supplies	10,301	0	0	10,301
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	352,887	0	0	352,887
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	392,395	0	0	392,395
083	Speech Pathology	119,379	0	0	119,379
085	Pharmacy	0	0	0	0
090	Laboratory	40,907	0	0	40,907
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	0	0	0	0
101	Subacute Care Ancillary Services	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
	ROUTINE SERVICES				
105	Skilled Nursing Care	3,565,316	128,351	94,195	3,787,862 *
110	Intermediate Care	0	0	0	0 *
115	Mentally Disordered Care	0	0	0	0 *
120	Developmentally Disabled Care	0	0	0	0 *
125	Subacute Care	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0 *
128	Transitional Inpatient Care	0	0	0	0 *
130	Hospice Inpatient Care	0	0	0	0 *
135	Other Routine Services	0	0	0	0 *
	NONREIMBURSABLE				
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	TOTAL	\$ 4,703,731	\$ 128,351	\$ 94,195	\$ 4,703,731

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
COUNTRY VILLA SAN RAFAEL HEALTHCARE CENTER

Provider NPI:
1811049026

OSHPD Facility Number:
206212036

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	\$ 67,342	\$ 67,342										
010	Housekeeping	218,189	989	\$ 219,178									
060	Laundry and Linen	142,285	2,740	9,049	\$ 154,074								
065	Dietary	436,220	6,251	20,647	0	\$ 463,117							
155	Social Services	N/A	492	1,625	0	0	\$ 2,117						
160	Activities	N/A	4,242	14,013	0	0	0	\$ 18,256					
165	Administration	N/A	2,988	9,869	0	0	0	0	\$ 12,857	\$ 12,857			
166	Medical Records	44,155	1,964	6,487	0	0	0	0	52,606		\$ 52,606		
170	Inservice Education - Nursing	84,427	332	1,098	0	0	0	0	\$ 85,858				
ANCILLARY SERVICES													
075	Patient Supplies		833	2,753	0	0	0	0	0	3,586	100	409	\$ 4,096
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	194	792	985
080	Physical Therapy		452	1,494	0	0	0	0	0	1,946	669	2,736	5,351
081	Respiratory Therapy		0	0	0	0	0	0	0	0	13	53	66
082	Occupational Therapy		807	2,665	0	0	0	0	0	3,472	731	2,992	7,195
083	Speech Pathology		177	586	0	0	0	0	0	763	221	904	1,888
085	Pharmacy		355	1,171	0	0	0	0	0	1,526	329	1,346	3,201
090	Laboratory		0	0	0	0	0	0	0	0	86	353	439
095	Home Health Services		0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services		0	0	0	0	0	0	0	0	25	101	126
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		44,184	145,948	154,074	463,117	2,117	18,256	85,858	913,554	10,470	42,836	966,860 *
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		536	1,772	0	0	0	0	0	2,308	20	82	2,411
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 992,618	\$ 67,342	\$ 219,178	\$ 154,074	\$ 463,117	\$ 2,117	\$ 18,256	\$ 85,858	\$ 927,155	\$ 12,857	\$ 52,606	\$ 992,618

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
COUNTRY VILLA SAN RAFAEL HEALTHCARE CENTER

Provider NPI:
1811049026

OSHPD Facility Number:
206212036

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 Srvs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 183,209	\$ 183,209										
010	Housekeeping	29,832	2,689	\$ 32,521									
060	Laundry and Linen	14,566	7,453	1,343	\$ 23,362								
065	Dietary	241,893	17,005	3,064	0	\$ 261,962							
155	Social Services	9,183	1,339	241	0	0	\$ 10,763						
160	Activities	12,980	11,542	2,079	0	0	0	\$ 26,601					
165	Administration	N/A	8,129	1,464	0	0	0	0		\$ 9,593	\$ 9,593		
166	Medical Records	13,341	5,343	963	0	0	0	0		19,646		\$ 19,646	
170	Inservice Education - Nursing	14,737	905	163	0	0	0	0	\$ 15,804				
ANCILLARY SERVICES													
075	Patient Supplies	33,275	2,267	408	0	0	0	0	0	35,951	75	153	\$ 36,178
077	Specialized Support Surfaces	106,863	0	0	0	0	0	0	0	106,863	144	296	107,303
080	Physical Therapy	10,019	1,230	222	0	0	0	0	0	11,471	499	1,022	12,992
081	Respiratory Therapy	7,187	0	0	0	0	0	0	0	7,187	10	20	7,217
082	Occupational Therapy	0	2,195	395	0	0	0	0	0	2,590	546	1,117	4,253
083	Speech Pathology	180	482	87	0	0	0	0	0	749	165	338	1,252
085	Pharmacy	176,702	965	174	0	0	0	0	0	177,841	246	503	178,589
090	Laboratory	6,708	0	0	0	0	0	0	0	6,708	64	132	6,904
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	13,650	0	0	0	0	0	0	0	13,650	18	38	13,706
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	220,246	120,206	21,656	23,362	261,962	10,763	26,601	15,804	700,599	7,812	15,998	724,409 *
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	3,584	1,459	263	0	0	0	0	0	5,306	15	31	5,352
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,098,155	\$ 183,209	\$ 32,521	\$ 23,362	\$ 261,962	\$ 10,763	\$ 26,601	\$ 15,804	\$ 1,068,916	\$ 9,593	\$ 19,646	\$ 1,098,155

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
COUNTRY VILLA SAN RAFAEL HEALTHCARE CENTER

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

Provider NPI:
1811049026

OSHPD Facility Number:
206212036

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)	\$ 364,693	85%							
	Property Tax (line 40)	66,520	15%	\$ 431,213						
005	Plant Operations and Maintenance			40,927	\$ 40,927					
010	Housekeeping			5,729	601	\$ 6,330				
060	Laundry and Linen			15,878	1,665	261	\$ 17,804			
065	Dietary			36,226	3,799	596	0	\$ 40,621		
155	Social Services			2,852	299	47	0	0	\$ 3,198	
160	Activities			24,587	2,578	405	0	0	0	\$ 27,570
165	Administration			17,316	1,816	285	0	0	0	0
166	Medical Records			11,382	1,194	187	0	0	0	0
170	Inservice Education - Nursing			1,927	202	32	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			4,830	507	80	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			2,621	275	43	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			4,676	490	77	0	0	0	0
083	Speech Pathology			1,028	108	17	0	0	0	0
085	Pharmacy			2,055	216	34	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			256,071	26,853	4,215	17,804	40,621	3,198	27,570
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			3,109	326	51	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 431,213	100%	\$ 431,213	\$ 40,927	\$ 6,330	\$ 17,804	\$ 40,621	\$ 3,198	\$ 27,570

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
COUNTRY VILLA SAN RAFAEL HEALTHCARE CENTER

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

Provider NPI:
1811049026

OSHPD Facility Number:
206212036

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 85% Of Total	Property Tax 15% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 364,693	85%							
	Property Tax (line 40)	66,520	15%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 19,417	\$ 19,417				
166	Medical Records				12,762		\$ 12,762			
170	Inservice Education - Nursing			\$ 2,161						
	ANCILLARY SERVICES									
075	Patient Supplies			0	5,416	151	99	\$ 5,667	\$ 4,792	\$ 874
077	Specialized Support Surfaces			0	0	292	192	484	410	75
080	Physical Therapy			0	2,939	1,010	664	4,612	3,901	712
081	Respiratory Therapy			0	0	20	13	33	28	5
082	Occupational Therapy			0	5,243	1,104	726	7,073	5,982	1,091
083	Speech Pathology			0	1,152	334	219	1,706	1,442	263
085	Pharmacy			0	2,305	497	327	3,128	2,646	483
090	Laboratory			0	0	130	86	216	183	33
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	37	25	62	52	10
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			2,161	378,493	15,811	10,392	404,696	342,267	62,429 *
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	3,486	30	20	3,536	2,991	546
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 431,213	100%	\$ 2,161	\$ 399,033	\$ 19,417	\$ 12,762	\$ 431,213	\$ 364,693	\$ 66,520

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
COUNTRY VILLA SAN RAFAEL HEALTHCARE CENTER

Provider NPI:
1811049026

OSHPD Facility Number:
206212036

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. 67% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 7% of Total	Quality Assur. Fees 25% of Total	Caregiver Training 0% of Total
	GENERAL SERVICES													
045	Property Insurance	\$ 19,708												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,031,507												
	Total Costs Allocable as Administration	1,051,215	67%											
167	CDPH Licensing Fees	23,590	1%											
168	Professional Liability Insurance	112,691	7%											
169	Quality Assurance Fees	385,856	25%											
174	Caregiver Training	0	0%											
	Total	1,573,352	100%						\$ 1,573,352					
	ANCILLARY SERVICES													
075	Patient Supplies			\$ 10,301	\$ 3,586	\$ 35,951	\$ 5,416	\$ 55,254	12,246	\$ 8,182	\$ 184	\$ 877	\$ 3,003	\$ -
077	Specialized Support Surfaces			0	0	106,863	0	106,863	23,685	15,825	355	1,696	5,809	0
080	Physical Therapy			352,887	1,946	11,471	2,939	369,242	81,837	54,678	1,227	5,862	20,070	0
081	Respiratory Therapy			0	0	7,187	0	7,187	1,593	1,064	24	114	391	0
082	Occupational Therapy			392,395	3,472	2,590	5,243	403,701	89,474	59,781	1,342	6,409	21,943	0
083	Speech Pathology			119,379	763	749	1,152	122,044	27,049	18,073	406	1,937	6,634	0
085	Pharmacy			0	1,526	177,841	2,305	181,671	40,265	26,902	604	2,884	9,875	0
090	Laboratory			40,907	0	6,708	0	47,615	10,553	7,051	158	756	2,588	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	13,650	0	13,650	3,025	2,021	45	217	742	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
	ROUTINE SERVICES													
105	Skilled Nursing Care			3,787,862	913,554	700,599	378,493	5,780,508	1,281,164	855,993	19,209	91,763	314,199	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	2,308	5,306	3,486	11,100	2,460	1,644	37	176	603	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 1,573,352		\$ 4,703,731	\$ 927,155	\$ 1,068,916	\$ 399,033	\$ 7,098,835	\$ 1,573,352					
	Total Administrative Costs							\$ 1,573,352		\$ 1,051,215	\$ 23,590	\$ 112,691	\$ 385,856	\$ -
	Unit Cost Multiplier							0.22163524						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 65,463	\$ 29,239	\$ 32,180	\$ 126,882							
	TOTAL FACILITY COSTS							\$ 8,799,069						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
COUNTRY VILLA SAN RAFAEL HEALTHCARE CENTER

Provider NPI:
1811049026

OSHPD Facility Number:
206212036

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)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	1,593									
010	Housekeeping	223	223								
060	Laundry and Linen	618	618	618							
065	Dietary	1,410	1,410	1,410							
155	Social Services	111	111	111							
160	Activities	957	957	957							
165	Administration	674	674	674							
166	Medical Records	443	443	443							
170	Inservice Education - Nursing	75	75	75							
	ANCILLARY SERVICES										
075	Patient Supplies	188	188	188						55,254	55,254
077	Specialized Support Surfaces									106,863	106,863
080	Physical Therapy	102	102	102						369,242	369,242
081	Respiratory Therapy									7,187	7,187
082	Occupational Therapy	182	182	182						403,701	403,701
083	Speech Pathology	40	40	40						122,044	122,044
085	Pharmacy	80	80	80						181,671	181,671
090	Laboratory									47,615	47,615
095	Home Health Services									0	0
100	Other Ancillary Services									13,650	13,650
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	9,967	9,967	9,967	278,360	83,508	3,785,562	3,785,562	3,785,562	5,780,508	5,780,508
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	121	121	121						11,100	11,100
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	16,784	15,191	14,968	278,360	83,508	3,785,562	3,785,562	3,785,562	7,098,835	7,098,835
	TOTAL DIRECT SALARIES COSTS - SCH. 2						\$ 128,351	\$ 94,195			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.033905402	0.024882699			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		\$ 67,342	\$ 219,178	\$ 154,074	\$ 463,117	\$ 2,117	\$ 18,256	\$ 85,858	\$ 12,857	\$ 52,606
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		4.43301955	14.64307612	0.55350635	5.54578358	0.00055935	0.00482249	0.02268031	0.00181118	0.00741047
	TOTAL INDIRECT OTHER COSTS - SCH. 4		\$ 183,209	\$ 32,521	\$ 23,362	\$ 261,962	\$ 10,763	\$ 26,601	\$ 15,804	\$ 9,593	\$ 19,646
	UNIT COST MULTIPLIER (INDIRECT OTHER)		12.06036469	2.17273259	0.08392748	3.13696493	0.00284314	0.00702698	0.00417494	0.00135136	0.00276753
	TOTAL CAPITAL COSTS - SCH. 5	\$ 431,213	\$ 40,927	\$ 6,330	\$ 17,804	\$ 40,621	\$ 3,198	\$ 27,570	\$ 2,161	\$ 19,417	\$ 12,762
	UNIT COST MULTIPLIER (CAPITAL COSTS)	25.69190896	2.69417491	0.42290865	0.06396019	0.48642860	0.00084474	0.00728299	0.00057077	0.00273527	0.00179781

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
COUNTRY VILLA SAN RAFAEL HEALTHCARE CENTER

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

Provider NPI:
1811049026

OSHPD Facility Number:
206212036

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	\$ 53,022	\$ 0	\$ 53,022	(Sch 3)
005	.20-.39	Fringe Benefits	6200	14,320	0	14,320	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	183,209	0	183,209	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 250,551	\$ 0	\$ 250,551	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$	\$ 0	\$ 0	(Sch 3)
010	.20-.39	Fringe Benefits	6300		0	0	(Sch 3)
010	.79	Agency Staff	6300	218,189	0	218,189	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	29,813	19	29,832	(Sch 4)
010		Housekeeping - Total	6300	\$ 248,002	\$ 19	\$ 248,021	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 108,729	\$ 0	\$ 108,729	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	10,002	0	10,002	(Sch 5)
025		Depreciation: Equipment	7140	27,938	0	27,938	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	250	0	250	(Sch 5)
035		Leases and Rentals	7200	70,781	29	70,810	(Sch 5)
040		Property Taxes	7300	66,520	0	66,520	(Sch 5)
045		Property Insurance	7400	19,708	0	19,708	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	146,964	0	146,964	(Sch 6)
055		Interest - Other	7600	\$ 0	\$ 0	\$ 0	(Sch 6)
057		Subtotal 005 - 055		\$ 949,445	\$ 48	\$ 949,493	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 0	\$ 0	\$ 0	(Sch 3)
060	.20-.39	Fringe Benefits	6400	0	0	0	(Sch 3)
060	.79	Agency Staff	6400	142,285	0	142,285	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	14,566	0	14,566	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 156,851	\$ 0	\$ 156,851	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 339,788	\$ 0	\$ 339,788	(Sch 3)
065	.20-.39	Fringe Benefits	6500	96,432	0	96,432	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	241,722	171	241,893	(Sch 4)
065		Dietary - Total	6500	\$ 677,942	\$ 171	\$ 678,113	
070		Provision for Bad Debts	7700	\$ 0	0	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$ 8,234	\$ 0	\$ 8,234	(Sch 2)
075	.20-.39	Fringe Benefits	8100	2,067	0	2,067	(Sch 2)
075	.79	Agency Staff	8100	0	0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	35,222	(1,947)	33,275	(Sch 4)
075		Patient Supplies - Total	8100	\$ 45,523	\$ (1,947)	\$ 43,576	
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	106,863	0	106,863	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 106,863	\$ 0	\$ 106,863	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
COUNTRY VILLA SAN RAFAEL HEALTHCARE CENTER

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

Provider NPI:
1811049026

OSHPD Facility Number:
206212036

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	352,887	0	352,887	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	10,019	0	10,019	(Sch 4)
080		Physical Therapy - Total	8200	\$ 362,906	\$ 0	\$ 362,906	
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	9,220	(2,033)	7,187	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 9,220	\$ (2,033)	\$ 7,187	
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	392,395	0	392,395	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	4	(4)	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 392,399	\$ (4)	\$ 392,395	
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	119,379	0	119,379	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	180	0	180	(Sch 4)
083		Speech Pathology - Total	8280	\$ 119,559	\$ 0	\$ 119,559	
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	176,702	0	176,702	(Sch 4)
085		Pharmacy - Total	8300	\$ 176,702	\$ 0	\$ 176,702	
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	\$ 1,593	\$ 0	\$ 1,593	(Sch 2)
090	.20-.39	Fringe Benefits	8400	400	0	400	(Sch 2)
090	.79	Agency Staff	8400	38,914	0	38,914	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	6,815	(107)	6,708	(Sch 4)
090		Laboratory - Total	8400	\$ 47,722	\$ (107)	\$ 47,615	
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	13,650	0	13,650	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 13,650	\$ 0	\$ 13,650	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
COUNTRY VILLA SAN RAFAEL HEALTHCARE CENTER

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

Provider NPI:
1811049026

OSHPD Facility Number:
206212036

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		\$ 1,274,544	\$ (4,091)	\$ 1,270,453	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 2,785,251	\$ 0	\$ 2,785,251	(Sch 2)
105	.20-.39	Fringe Benefits	6110	780,065	0	780,065	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	218,600	1,646	220,246	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 3,783,916	\$ 1,646	\$ 3,785,562	
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 SAN RAFAEL HEALTHCARE CENTER

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

Provider NPI:
1811049026

OSHPD Facility Number:
206212036

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	3,584	0	3,584 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 3,584	\$ 0	\$ 3,584
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0 (Sch 2)
145	.20-.39	Fringe Benefits	9100	0	0	0 (Sch 2)
145	.49	Agency Staff	9100	0	0	0 (Sch 2)
145	.40-.99	Other - Nonlabor	9100	0	0	0 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		Subtotal 105 - 145		\$ 3,787,500	\$ 1,646	\$ 3,789,146
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 99,512	\$ 0	\$ 99,512 (Sch 2)
155	.20-.39	Fringe Benefits	6600	28,839	0	28,839 (Sch 2)
155	.49	Agency Staff	6600	0	0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	9,183	0	9,183 (Sch 4)
155		Social Services - Total	6600	\$ 137,534	\$ 0	\$ 137,534

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
COUNTRY VILLA SAN RAFAEL HEALTHCARE CENTER

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

Provider NPI:
1811049026

OSHPD Facility Number:
206212036

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	\$ 71,881	\$ 0	\$ 71,881	(Sch 2)
160	.20-.39	Fringe Benefits	6700	22,314	0	22,314	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	12,982	(2)	12,980	(Sch 4)
160		Activities - Total	6700	\$ 107,177	\$ (2)	\$ 107,175	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 304,012	\$ 0	\$ 304,012	(Sch 6)
165	.20-.39	Fringe Benefits	6900	96,713	0	96,713	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	630,769	13	630,782	(Sch 6)
165		Administration - Total	6900	\$ 1,031,494	\$ 13	\$ 1,031,507	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 34,695	\$ 0	\$ 34,695	(Sch 3)
166	.20-.39	Fringe Benefits	6900	9,460	0	9,460	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	13,341	0	13,341	(Sch 4)
166		Medical Records - Total	6900	\$ 57,496	\$ 0	\$ 57,496	
167		CDPH Licensing Fees	6900	\$ 23,590	\$ 0	\$ 23,590	(Sch 6)
168		Professional Liability Insurance	6900	\$ 112,691	\$ 0	\$ 112,691	(Sch 6)
169		Quality Assurance Fees	6900	\$ 385,856	\$ 0	\$ 385,856	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 65,835	\$ 0	\$ 65,835	(Sch 3)
170	.20-.39	Fringe Benefits	6800	18,592	0	18,592	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	14,737	0	14,737	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 99,164	\$ 0	\$ 99,164	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$ 0	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900	0	0	0	(Sch 6)
174	.49	Agency Staff	6900	0	0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900	0	0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		Subtotal 155 - 174		\$ 1,955,002	\$ 11	\$ 1,955,013	
200		Total		\$ 8,801,284	\$ (2,215)	\$ 8,799,069	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 256,343	
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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 SAN RAFAEL HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1811049026		4
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	\$256,343	\$256,343

Provider Name							Fiscal Period	Provider NPI	Adjustments		
COUNTRY VILLA SAN RAFAEL HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1811049026	4		
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>ADJUSTMENT TO REPORTED COSTS</u>											
2	10.5	010	4	8A-1	010	4	Housekeeping - Other - Nonlabor	\$29,813	\$19	\$29,832	
	10.5	035	4	8A-1	035	4	Leases and Rentals	70,781	29	70,810	
	10.5	065	4	8A-1	065	4	Dietary - Other - Nonlabor	241,722	171	241,893	
	10.5	075	4	8A-1	075	4	Patient Supplies - Other - Nonlabor	35,222	(1,947)	33,275	
	10.5	081	4	8A-1	081	4	Respiratory Therapy - Other - Nonlabor	9,220	(2,033)	7,187	
	10.5	082	4	8A-1	082	4	Occupational Therapy - Other - Nonlabor	4	(4)	0	
	10.5	090	4	8A-1	090	4	Laboratory - Other - Nonlabor	6,815	(107)	6,708	
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	218,600	1,646	220,246	
	10.5	160	4	8A-1	160	4	Activities - Other - Nonlabor	12,982	(2)	12,980	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	630,769	13	630,782	
							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				

Provider Name							Fiscal Period			Provider NPI		Adjustments
COUNTRY VILLA SAN RAFAEL HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1811049026		4
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>												
3	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	9,018	9,018		
4	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	19,837	(9,037)	10,800		