

**REPORT
ON THE
RATE SETTING AUDIT
COUNTRY VILLA MERCED NURSING
AND REHABILITATION CENTER
MERCED, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1992857999
FISCAL PERIOD ENDED
DECEMBER 31, 2011**

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

**Section Chief: Daniel J. Giardinelli
Audit Supervisor: Henry Kwan
Auditor: Miriam Dau**



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



EDMUND G. BROWN JR.
GOVERNOR

July 11, 2013

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

COUNTRY VILLA MERCED NURSING AND REHABILITATION CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1992857999
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 \$7,286, 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 MERCED NURSING AND REHABILITATION CENTER

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

Provider NPI:
1992857999

OSHPD Facility No.:
206240943

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	\$ 2,190,266	\$ 87.93
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 616,370	\$ 24.75
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 573,165	\$ 23.01
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 358,642	\$ 14.40
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 24,898	\$ 1.00
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 15,331	\$ 0.62
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 72,712	\$ 2.92
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 5,041	\$ 0.20
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 274,018	\$ 11.00
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 795,812	\$ 31.95
11	Cost of Routine Service/Audited Total Costs	\$ 4,919,088	\$ 4,926,255	\$ 197.78
12	Total Patient Days (Adj)	24,908	24,908	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 197.49	\$ 197.78	
14	Overpayments (Adj 5)	\$ 0	\$ 7,286	
15	Medi-Cal Days (Adj 3)	18,645	382	
16	Medi-Cal Managed Care Days (Adj 4)		18,237	
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 MERCED NURSING AND REHABILITATION CENTER

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

Provider NPI:
1992857999

OSHPD Facility No.:
206240943

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 MERCED NURSING AND REHABILITATION CENTER

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

Provider NPI:
1992857999

OSHPD Facility No.:
206240943

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	\$ 52,852	\$ 52,852		
160	Activities	97,420		\$ 97,420	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
ANCILLARY SERVICES					
075	Patient Supplies	5,946	0	0	5,946
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	239,803	0	0	239,803
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	214,387	0	0	214,387
083	Speech Pathology	113,686	0	0	113,686
085	Pharmacy	0	0	0	0
090	Laboratory	15,608	0	0	15,608
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	2,039,994	52,852	97,420	2,190,266 *
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	\$ 2,779,696	\$ 52,852	\$ 97,420	\$ 2,779,696

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name: COUNTRY VILLA MERCED NURSING AND REHABILITATION CENTER
Provider NPI: 1992857999

OSHPD Facility Number: 206240943

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	\$ 92,234	\$ 92,234										
010	Housekeeping	126,214	401	\$ 126,615									
060	Laundry and Linen	86,968	4,194	5,782	\$ 96,943								
065	Dietary	225,431	16,393	22,601	0	\$ 264,425							
155	Social Services	N/A	676	932	0	0	\$ 1,608						
160	Activities	N/A	7,048	9,717	0	0	0	\$ 16,765					
165	Administration	N/A	3,330	4,591	0	0	0	0		\$ 7,921	\$ 7,921		
166	Medical Records	60,275	626	863	0	0	0	0		61,764		\$ 61,764	
170	Inservice Education - Nursing	47,537	651	897	0	0	0	0	\$ 49,085				
ANCILLARY SERVICES													
075	Patient Supplies		476	656	0	0	0	0	0	1,132	74	581	\$ 1,787
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	88	684	771
080	Physical Therapy		807	1,113	0	0	0	0	0	1,921	430	3,353	5,704
081	Respiratory Therapy		0	0	0	0	0	0	0	0	21	160	181
082	Occupational Therapy		1,296	1,786	0	0	0	0	0	3,082	393	3,066	6,542
083	Speech Pathology		538	742	0	0	0	0	0	1,280	206	1,608	3,095
085	Pharmacy		620	854	0	0	0	0	0	1,474	220	1,714	3,408
090	Laboratory		0	0	0	0	0	0	0	0	42	327	369
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	20	153	173
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		55,111	75,984	96,943	264,425	1,608	16,765	49,085	559,922	6,416	50,032	616,370 *
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		69	95	0	0	0	0	0	164	11	86	260
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 638,659	\$ 92,234	\$ 126,615	\$ 96,943	\$ 264,425	\$ 1,608	\$ 16,765	\$ 49,085	\$ 568,974	\$ 7,921	\$ 61,764	\$ 638,659

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name: COUNTRY VILLA MERCED NURSING AND REHABILITATION CENTER
Provider NPI: 1992857999

OSHPD Facility Number: 206240943

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	\$ 162,899	\$ 162,899										
010	Housekeeping	17,330	707	\$ 18,037									
060	Laundry and Linen	10,723	7,407	824	\$ 18,953								
065	Dietary	210,491	28,952	3,220	0	\$ 242,662							
155	Social Services	507	1,194	133	0	0	\$ 1,834						
160	Activities	9,039	12,447	1,384	0	0	0	\$ 22,871					
165	Administration	N/A	5,881	654	0	0	0	0		\$ 6,535	\$ 6,535		
166	Medical Records	3,798	1,105	123	0	0	0	0		5,026		\$ 5,026	
170	Inservice Education - Nursing	6,847	1,150	128	0	0	0	0	\$ 8,125				
ANCILLARY SERVICES													
075	Patient Supplies	32,662	840	93	0	0	0	0	0	33,596	61	47	\$ 33,704
077	Specialized Support Surfaces	50,324	0	0	0	0	0	0	0	50,324	72	56	50,452
080	Physical Therapy	25	1,426	159	0	0	0	0	0	1,610	355	273	2,237
081	Respiratory Therapy	11,813	0	0	0	0	0	0	0	11,813	17	13	11,843
082	Occupational Therapy	44	2,288	254	0	0	0	0	0	2,587	324	250	3,161
083	Speech Pathology	0	951	106	0	0	0	0	0	1,056	170	131	1,357
085	Pharmacy	120,762	1,094	122	0	0	0	0	0	121,978	181	139	122,299
090	Laboratory	8,458	0	0	0	0	0	0	0	8,458	35	27	8,519
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	11,278	0	0	0	0	0	0	0	11,278	16	12	11,307
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	161,196	97,335	10,825	18,953	242,662	1,834	22,871	8,125	563,800	5,294	4,072	573,165 *
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	5,706	122	14	0	0	0	0	0	5,841	9	7	5,857
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 823,902	\$ 162,899	\$ 18,037	\$ 18,953	\$ 242,662	\$ 1,834	\$ 22,871	\$ 8,125	\$ 812,341	\$ 6,535	\$ 5,026	\$ 823,902

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
COUNTRY VILLA MERCED NURSING AND REHABILITATION CENTER

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

Provider NPI:
1992857999

OSHPD Facility Number:
206240943

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)	\$ 377,368	94%							
	Property Tax (line 40)	26,198	6%	\$ 403,566						
005	Plant Operations and Maintenance			7,868	\$ 7,868					
010	Housekeeping			1,719	34	\$ 1,753				
060	Laundry and Linen			17,991	358	80	\$ 18,429			
065	Dietary			70,327	1,398	313	0	\$ 72,038		
155	Social Services			2,900	58	13	0	0	\$ 2,971	
160	Activities			30,236	601	135	0	0	0	\$ 30,972
165	Administration			14,286	284	64	0	0	0	0
166	Medical Records			2,685	53	12	0	0	0	0
170	Inservice Education - Nursing			2,793	56	12	0	0	0	0
	ANCILLARY SERVICES									
075	Patient Supplies			2,041	41	9	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			3,464	69	15	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			5,558	111	25	0	0	0	0
083	Speech Pathology			2,309	46	10	0	0	0	0
085	Pharmacy			2,658	53	12	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
	ROUTINE SERVICES									
105	Skilled Nursing Care			236,436	4,701	1,052	18,429	72,038	2,971	30,972
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			295	6	1	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 403,566	100%	\$ 403,566	\$ 7,868	\$ 1,753	\$ 18,429	\$ 72,038	\$ 2,971	\$ 30,972

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
COUNTRY VILLA MERCED NURSING AND REHABILITATION CENTER

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

Provider NPI:
1992857999

OSHPD Facility Number:
206240943

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
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 377,368	94%							
	Property Tax (line 40)	26,198	6%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 14,633	\$ 14,633				
166	Medical Records				2,751		\$ 2,751			
170	Inservice Education - Nursing			\$ 2,861						
	ANCILLARY SERVICES									
075	Patient Supplies			0	2,090	138	26	\$ 2,254	\$ 2,108	\$ 146
077	Specialized Support Surfaces			0	0	162	30	192	180	12
080	Physical Therapy			0	3,548	794	149	4,492	4,200	292
081	Respiratory Therapy			0	0	38	7	45	42	3
082	Occupational Therapy			0	5,694	726	137	6,557	6,131	426
083	Speech Pathology			0	2,366	381	72	2,818	2,635	183
085	Pharmacy			0	2,723	406	76	3,205	2,997	208
090	Laboratory			0	0	77	15	92	86	6
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	36	7	43	40	3
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			2,861	369,459	11,854	2,228	383,540	358,642	24,898
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	303	20	4	327	305	21
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 403,566	100%	\$ 2,861	\$ 386,182	\$ 14,633	\$ 2,751	\$ 403,566	\$ 377,368	\$ 26,198

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name: COUNTRY VILLA MERCED NURSING AND REHABILITATION CE 1992857999
 Provider NPI:

OSHPD Facility Number: 206240943

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. 68% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 6% of Total	Quality Assur. Fees 24% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 30,896												
055	Interest - Other	25,938												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	925,591												
	Total Costs Allocable as Administration	982,425	68%											
167	CDPH Licensing Fees	18,926	1%											
168	Professional Liability Insurance	89,762	6%											
169	Quality Assurance Fees	338,274	24%											
174	Caregiver Training	6,223	0%											
	Total	1,435,610	100%						\$ 1,435,610					
ANCILLARY SERVICES														
075	Patient Supplies			\$ 5,946	\$ 1,132	\$ 33,596	\$ 2,090	\$ 42,764	13,501	\$ 9,239	\$ 178	\$ 844	\$ 3,181	\$ 59
077	Specialized Support Surfaces			0	0	50,324	0	50,324	15,888	10,873	209	993	3,744	69
080	Physical Therapy			239,803	1,921	1,610	3,548	246,882	77,944	53,339	1,028	4,873	18,366	338
081	Respiratory Therapy			0	0	11,813	0	11,813	3,730	2,552	49	233	879	16
082	Occupational Therapy			214,387	3,082	2,587	5,694	225,749	71,272	48,773	940	4,456	16,794	309
083	Speech Pathology			113,686	1,280	1,056	2,366	118,388	37,377	25,578	493	2,337	8,807	162
085	Pharmacy			0	1,474	121,978	2,723	126,175	39,835	27,260	525	2,491	9,386	173
090	Laboratory			15,608	0	8,458	0	24,066	7,598	5,199	100	475	1,790	33
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	11,278	0	11,278	3,561	2,437	47	223	839	15
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			2,190,266	559,922	563,800	369,459	3,683,447	1,162,914	795,812	15,331	72,712	274,018	5,041
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	164	5,841	303	6,307	1,991	1,363	26	125	469	9
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 1,435,610		\$ 2,779,696	\$ 568,974	\$ 812,341	\$ 386,182	\$ 4,547,193	\$ 1,435,610					
	Total Administrative Costs							\$ 1,435,610		\$ 982,425	\$ 18,926	\$ 89,762	\$ 338,274	\$ 6,223
	Unit Cost Multiplier							0.31571344						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 69,685	\$ 11,561	\$ 17,384	\$ 98,630							
	TOTAL FACILITY COSTS							\$ 6,081,433						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name: COUNTRY VILLA MERCED NURSING AND REHABILITATION
 Provider NPI: C11992857999

OSHPD Facility Number:
 206240943

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	293									
010	Housekeeping	64	64								
060	Laundry and Linen	670	670	670							
065	Dietary	2,619	2,619	2,619							
155	Social Services	108	108	108							
160	Activities	1,126	1,126	1,126							
165	Administration	532	532	532							
166	Medical Records	100	100	100							
170	Inservice Education - Nursing	104	104	104							
	ANCILLARY SERVICES										
075	Patient Supplies	76	76	76						42,764	42,764
077	Specialized Support Surfaces									50,324	50,324
080	Physical Therapy	129	129	129						246,882	246,882
081	Respiratory Therapy									11,813	11,813
082	Occupational Therapy	207	207	207						225,749	225,749
083	Speech Pathology	86	86	86						118,388	118,388
085	Pharmacy	99	99	99						126,175	126,175
090	Laboratory									24,066	24,066
095	Home Health Services									0	0
100	Other Ancillary Services									11,278	11,278
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	8,805	8,805	8,805	245,940	73,782	2,201,190	2,201,190	2,201,190	3,683,447	3,683,447
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	11	11	11						6,307	6,307
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	15,029	14,736	14,672	245,940	73,782	2,201,190	2,201,190	2,201,190	4,547,193	4,547,193
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 52,852 0.024010649	\$ 97,420 0.044257879			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 92,234 6.25909338	\$ 126,615 8.62967434	\$ 96,943 0.39417530	\$ 264,425 3.58386439	\$ 1,608 0.00073051	\$ 16,765 0.00761622	\$ 49,085 0.02229950	\$ 7,921 0.00174192	\$ 61,764 0.01358286
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 162,899 11.05449240	\$ 18,037 1.22938165	\$ 18,953 0.07706431	\$ 242,662 3.28891147	\$ 1,834 0.00083303	\$ 22,871 0.01039013	\$ 8,125 0.00369097	\$ 6,535 0.00143716	\$ 5,026 0.00110538
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 403,566 26.85248520	\$ 7,868 0.53391546	\$ 1,753 0.11946085	\$ 18,429 0.07493261	\$ 72,038 0.97636078	\$ 2,971 0.00134956	\$ 30,972 0.01407039	\$ 2,861 0.00129957	\$ 14,633 0.00321806	\$ 2,751 0.00060490

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
COUNTRY VILLA MERCED NURSING AND REHABILITATION CENTER

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

Provider NPI:
1992857999

OSHPD Facility Number:
206240943

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	\$ 70,447	\$ 0	\$ 70,447	(Sch 3)
005	.20-.39	Fringe Benefits	6200	21,787	0	21,787	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	162,899	0	162,899	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 255,133	\$ 0	\$ 255,133	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 95,009	\$ 0	\$ 95,009	(Sch 3)
010	.20-.39	Fringe Benefits	6300	31,205	0	31,205	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	17,589	(259)	17,330	(Sch 4)
010		Housekeeping - Total	6300	\$ 143,803	\$ (259)	\$ 143,544	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 74,054	\$ 0	\$ 74,054	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	9,422	0	9,422	(Sch 5)
025		Depreciation: Equipment	7140	31,943	0	31,943	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	250	0	250	(Sch 5)
035		Leases and Rentals	7200	33,697	16	33,713	(Sch 5)
040		Property Taxes	7300	26,198	0	26,198	(Sch 5)
045		Property Insurance	7400	30,896	0	30,896	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	227,986	0	227,986	(Sch 6)
055		Interest - Other	7600	\$ 25,938	\$ 0	\$ 25,938	(Sch 6)
057		Subtotal 005 - 055		\$ 859,320	\$ (243)	\$ 859,077	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 63,703	\$ 0	\$ 63,703	(Sch 3)
060	.20-.39	Fringe Benefits	6400	23,265	0	23,265	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	10,723	0	10,723	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 97,691	\$ 0	\$ 97,691	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 167,658	\$ 0	\$ 167,658	(Sch 3)
065	.20-.39	Fringe Benefits	6500	57,773	0	57,773	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	210,491	0	210,491	(Sch 4)
065		Dietary - Total	6500	\$ 435,922	\$ 0	\$ 435,922	
070		Provision for Bad Debts	7700	\$ 0	0	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$ 4,498	\$ 0	\$ 4,498	(Sch 2)
075	.20-.39	Fringe Benefits	8100	1,448	0	1,448	(Sch 2)
075	.79	Agency Staff	8100	0	0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	32,625	37	32,662	(Sch 4)
075		Patient Supplies - Total	8100	\$ 38,571	\$ 37	\$ 38,608	
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	50,324	0	50,324	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 50,324	\$ 0	\$ 50,324	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
COUNTRY VILLA MERCED NURSING AND REHABILITATION CENTER

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

Provider NPI:
1992857999

OSHPD Facility Number:
206240943

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	239,803	0	239,803	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	25	0	25	(Sch 4)
080		Physical Therapy - Total	8200	\$ 239,828	\$ 0	\$ 239,828	
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	14,907	(3,094)	11,813	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 14,907	\$ (3,094)	\$ 11,813	
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	214,387	0	214,387	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	44	0	44	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 214,431	\$ 0	\$ 214,431	
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	113,686	0	113,686	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	0	0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 113,686	\$ 0	\$ 113,686	
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	120,762	0	120,762	(Sch 4)
085		Pharmacy - Total	8300	\$ 120,762	\$ 0	\$ 120,762	
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	\$ 1,189	\$ 0	\$ 1,189	(Sch 2)
090	.20-.39	Fringe Benefits	8400	383	0	383	(Sch 2)
090	.79	Agency Staff	8400	14,036	0	14,036	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	8,620	(162)	8,458	(Sch 4)
090		Laboratory - Total	8400	\$ 24,228	\$ (162)	\$ 24,066	
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	\$ 0	\$ 0	\$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800	0	0	0	(Sch 2)
095	.79	Agency Staff	8800	0	0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800	0	0	0	(Sch 4)
095		Home Health Services - Total	8800	\$ 0	\$ 0	\$ 0	
100		Other Ancillary Services					
100	.01-.19	Salaries and Wages	8900	\$ 0	\$ 0	\$ 0	(Sch 2)
100	.20-.39	Fringe Benefits	8900	0	0	0	(Sch 2)
100	.79	Agency Staff	8900	0	0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	11,278	0	11,278	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 11,278	\$ 0	\$ 11,278	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
COUNTRY VILLA MERCED NURSING AND REHABILITATION CENTER

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

Provider NPI:
1992857999

OSHPD Facility Number:
206240943

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		\$ 828,015	\$ (3,219)	\$ 824,796	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,532,221	\$ 0	\$ 1,532,221	(Sch 2)
105	.20-.39	Fringe Benefits	6110	507,773	0	507,773	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	161,017	179	161,196	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,201,011	\$ 179	\$ 2,201,190	
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 MERCED NURSING AND REHABILITATION CENTER

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

Provider NPI:
1992857999

OSHPD Facility Number:
206240943

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	5,706	0	5,706 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 5,706	\$ 0	\$ 5,706
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		\$ 2,206,717	\$ 179	\$ 2,206,896
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 40,449	\$ 0	\$ 40,449 (Sch 2)
155	.20-.39	Fringe Benefits	6600	12,403	0	12,403 (Sch 2)
155	.49	Agency Staff	6600	0	0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	507	0	507 (Sch 4)
155		Social Services - Total	6600	\$ 53,359	\$ 0	\$ 53,359

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
COUNTRY VILLA MERCED NURSING AND REHABILITATION CENTER

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

Provider NPI:
1992857999

OSHPD Facility Number:
206240943

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	\$ 70,623	\$ 0	\$ 70,623	(Sch 2)
160	.20-.39	Fringe Benefits	6700	26,797	0	26,797	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	9,039	0	9,039	(Sch 4)
160		Activities - Total	6700	\$ 106,459	\$ 0	\$ 106,459	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 240,961	\$ 0	\$ 240,961	(Sch 6)
165	.20-.39	Fringe Benefits	6900	94,444	0	94,444	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	590,186	0	590,186	(Sch 6)
165		Administration - Total	6900	\$ 925,591	\$ 0	\$ 925,591	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 44,611	\$ 0	\$ 44,611	(Sch 3)
166	.20-.39	Fringe Benefits	6900	15,664	0	15,664	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	3,798	0	3,798	(Sch 4)
166		Medical Records - Total	6900	\$ 64,073	\$ 0	\$ 64,073	
167		CDPH Licensing Fees	6900	\$ 18,926	\$ 0	\$ 18,926	(Sch 6)
168		Professional Liability Insurance	6900	\$ 89,762	\$ 0	\$ 89,762	(Sch 6)
169		Quality Assurance Fees	6900	\$ 338,274	\$ 0	\$ 338,274	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 36,167	\$ 0	\$ 36,167	(Sch 3)
170	.20-.39	Fringe Benefits	6800	11,370	0	11,370	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	6,847	0	6,847	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 54,384	\$ 0	\$ 54,384	
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	6,223	0	6,223	(Sch 6)
174		Caregiver Training - Total	6900	\$ 6,223	\$ 0	\$ 6,223	
		Subtotal 155 - 174		\$ 1,657,051	\$ 0	\$ 1,657,051	
200		Total		\$ 6,084,716	\$ (3,283)	\$ 6,081,433	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 252,400	
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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 MERCED NURSING AND REHABILITATION CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1992857999		5
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
<u>MEMORANDUM ADJUSTMENT</u>												
1	Not Reported			8	210		Total Facility Group Health Insurance To include group health insurance costs for informational purpose: 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			\$0	\$252,400	\$252,400

Provider Name							Fiscal Period	Provider NPI		Adjustments
COUNTRY VILLA MERCED NURSING AND REHABILITATION CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1992857999		5
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>ADJUSTMENT TO REPORTED COSTS</u>										
2	10.5	010	4	8A-1	010	4	Housekeeping - Other - Nonlabor	\$17,589	(\$259)	\$17,330
	10.5	035	4	8A-1	035	4	Leases and Rentals	33,697	16	33,713
	10.5	075	4	8A-1	075	4	Patient Supplies - Other - Nonlabor	32,625	37	32,662
	10.5	081	4	8A-1	081	4	Respiratory Therapy - Other - Nonlabor	14,907	(3,094)	11,813
	10.5	090	4	8A-1	090	4	Laboratory - Other - Nonlabor	8,620	(162)	8,458
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	161,017	179	161,196
							To adjust TwinMed supplies 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 MERCED NURSING AND REHABILITATION CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1992857999		5		
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 PATIENT DAYS</u>														
3	4.1	5	2	1	15	N/A	Medi-Cal Days To adjust Medi-Cal patient days based on the following Fiscal Intermediary Payment Data: Service Period: January 1, 2011 through December 31, 2011 Payment Period: January 1, 2011 through March 31, 2013 Report Date: April 17, 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					18,645	(18,263)	382
4	Not Reported			1	16	N/A	Medi-Cal Managed Care Days To include Medi-Cal Managed Care days to agree with the provider's census records. 42 CFR 413.20 and 413.50 CMS Pub. 15-1, Sections 2205 and 2304					0	18,237	18,237

Provider Name							Fiscal Period			Provider NPI		Adjustments
COUNTRY VILLA MERCED NURSING AND REHABILITATION CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1992857999		5
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>												
5	Not Reported			1	14		Overpayments To recover outstanding Medi-Cal credit balances. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761 and 51458.1		\$0	\$7,286	\$7,286	