

**REPORT
ON THE
RATE SETTING AUDIT**

**COUNTRY VILLA LA SIERRA CARE CENTER
MERCED, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1164534012**

**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: Peter Scollan**



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



EDMUND G. BROWN JR.
GOVERNOR

July 10, 2013

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

COUNTRY VILLA LA SIERRA CARE CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1164534012
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 \$22,495, 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 LA SIERRA CARE CENTER

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

Provider NPI:
1164534012

OSHPD Facility No.:
206242204

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	\$ 1,820,051	\$ 81.18
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 537,139	\$ 23.96
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 523,381	\$ 23.34
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 294,506	\$ 13.14
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 21,934	\$ 0.98
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 13,105	\$ 0.58
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 63,252	\$ 2.82
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 25,471	\$ 1.14
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 249,212	\$ 11.12
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 630,699	\$ 28.13
11	Cost of Routine Service/Audited Total Costs	\$ 4,162,455	\$ 4,178,750	\$ 186.38
12	Total Patient Days (Adj)	22,420	22,420	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 185.66	\$ 186.38	
14	Overpayments (Adj 5)	\$ 0	\$ 22,495	
15	Medi-Cal Days (Adj 3)	17,444	877	
16	Medi-Cal Managed Care Days (Adj 4)		16,629	
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 LA SIERRA CARE CENTER

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

Provider NPI:
1164534012

OSHPD Facility No.:
206242204

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 LA SIERRA CARE CENTER

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

Provider NPI:
1164534012

OSHPD Facility No.:
206242204

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	\$ 45,450	\$ 45,450		
160	Activities	75,570		\$ 75,570	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
ANCILLARY SERVICES					
075	Patient Supplies	2,917	0	0	2,917
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	194,481	0	0	194,481
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	169,926	0	0	169,926
083	Speech Pathology	58,651	0	0	58,651
085	Pharmacy	0	0	0	0
090	Laboratory	16,782	0	0	16,782
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	1,699,031	45,450	75,570	1,820,051
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	\$ 2,262,808	\$ 45,450	\$ 75,570	\$ 2,262,808

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
COUNTRY VILLA LA SIERRA CARE CENTER

Provider NPI:
1164534012

OSHPD Facility Number:
206242204

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	\$ 50,863	\$ 50,863										
010	Housekeeping	126,536	502	\$ 127,038									
060	Laundry and Linen	49,996	2,310	5,828	\$ 58,134								
065	Dietary	222,476	11,975	30,207	0	\$ 264,657							
155	Social Services	N/A	267	674	0	0	\$ 941						
160	Activities	N/A	345	871	0	0	0	\$ 1,216					
165	Administration	N/A	2,935	7,404	0	0	0	0		\$ 10,339	\$ 10,339		
166	Medical Records	38,186	267	674	0	0	0	0		39,127		\$ 39,127	
170	Inservice Education - Nursing	66,887	341	861	0	0	0	0	\$ 68,089				
ANCILLARY SERVICES													
075	Patient Supplies		90	228	0	0	0	0	0	319	24	91	\$ 433
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	167	634	801
080	Physical Therapy		645	1,628	0	0	0	0	0	2,273	560	2,121	4,954
081	Respiratory Therapy		0	0	0	0	0	0	0	0	9	34	42
082	Occupational Therapy		987	2,489	0	0	0	0	0	3,475	496	1,875	5,846
083	Speech Pathology		308	778	0	0	0	0	0	1,086	170	642	1,898
085	Pharmacy		419	1,058	0	0	0	0	0	1,477	362	1,369	3,207
090	Laboratory		0	0	0	0	0	0	0	0	52	195	247
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	26	100	127
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		29,413	74,194	58,134	264,657	941	1,216	68,089	496,645	8,464	32,031	537,139 *
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		58	145	0	0	0	0	0	203	10	36	248
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 554,944	\$ 50,863	\$ 127,038	\$ 58,134	\$ 264,657	\$ 941	\$ 1,216	\$ 68,089	\$ 505,478	\$ 10,339	\$ 39,127	\$ 554,944

* (To Schedule 1)

**ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR**

Provider Name:
COUNTRY VILLA LA SIERRA CARE CENTER

Provider NPI:
1164534012

OSHPD Facility Number:
206242204

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	\$ 112,281	\$ 112,281										
010	Housekeeping	26,392	1,107	\$ 27,499									
060	Laundry and Linen	11,442	5,100	1,261	\$ 17,803								
065	Dietary	181,284	26,435	6,539	0	\$ 214,257							
155	Social Services	3,379	590	146	0	0	\$ 4,115						
160	Activities	20,856	762	189	0	0	0	\$ 21,807					
165	Administration	N/A	6,479	1,603	0	0	0	0		\$ 8,082	\$ 8,082		
166	Medical Records	7,963	590	146	0	0	0	0		8,699		\$ 8,699	
170	Inservice Education - Nursing	5,457	753	186	0	0	0	0	\$ 6,397				
ANCILLARY SERVICES													
075	Patient Supplies	4,765	200	49	0	0	0	0	0	5,014	19	20	\$ 5,053
077	Specialized Support Surfaces	61,839	0	0	0	0	0	0	0	61,839	131	141	62,111
080	Physical Therapy	4,062	1,425	352	0	0	0	0	0	5,839	438	471	6,749
081	Respiratory Therapy	3,276	0	0	0	0	0	0	0	3,276	7	7	3,290
082	Occupational Therapy	269	2,178	539	0	0	0	0	0	2,986	387	417	3,790
083	Speech Pathology	0	681	168	0	0	0	0	0	849	133	143	1,124
085	Pharmacy	128,104	926	229	0	0	0	0	0	129,259	283	304	129,846
090	Laboratory	2,261	0	0	0	0	0	0	0	2,261	40	43	2,345
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	9,773	0	0	0	0	0	0	0	9,773	21	22	9,816
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	164,275	64,929	16,060	17,803	214,257	4,115	21,807	6,397	509,643	6,616	7,121	523,381 *
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	2,766	127	31	0	0	0	0	0	2,924	7	8	2,940
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 750,444	\$ 112,281	\$ 27,499	\$ 17,803	\$ 214,257	\$ 4,115	\$ 21,807	\$ 6,397	\$ 733,663	\$ 8,082	\$ 8,699	\$ 750,444

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
COUNTRY VILLA LA SIERRA CARE CENTER

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

Provider NPI:
1164534012

OSHPD Facility Number:
206242204

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)	\$ 313,746	93%							
	Property Tax (line 40)	23,367	7%	\$ 337,113						
005	Plant Operations and Maintenance			7,095	\$ 7,095					
010	Housekeeping			3,254	70	\$ 3,324				
060	Laundry and Linen			14,990	322	152	\$ 15,465			
065	Dietary			77,697	1,670	790	0	\$ 80,158		
155	Social Services			1,734	37	18	0	0	\$ 1,789	
160	Activities			2,240	48	23	0	0	0	\$ 2,311
165	Administration			19,044	409	194	0	0	0	0
166	Medical Records			1,734	37	18	0	0	0	0
170	Inservice Education - Nursing			2,214	48	23	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			587	13	6	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			4,188	90	43	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			6,401	138	65	0	0	0	0
083	Speech Pathology			2,000	43	20	0	0	0	0
085	Pharmacy			2,721	58	28	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			190,841	4,103	1,941	15,465	80,158	1,789	2,311
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			373	8	4	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 337,113	100%	\$ 337,113	\$ 7,095	\$ 3,324	\$ 15,465	\$ 80,158	\$ 1,789	\$ 2,311

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
COUNTRY VILLA LA SIERRA CARE CENTER

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

Provider NPI:
1164534012

OSHPD Facility Number:
206242204

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 93% Of Total	Property Tax 7% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 313,746	93%							
	Property Tax (line 40)	23,367	7%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 19,647	\$ 19,647				
166	Medical Records				1,789		\$ 1,789			
170	Inservice Education - Nursing			\$ 2,284						
	ANCILLARY SERVICES									
075	Patient Supplies			0	605	46	4	\$ 655	\$ 610	\$ 45
077	Specialized Support Surfaces			0	0	318	29	347	323	24
080	Physical Therapy			0	4,320	1,065	97	5,482	5,102	380
081	Respiratory Therapy			0	0	17	2	18	17	1
082	Occupational Therapy			0	6,604	942	86	7,632	7,103	529
083	Speech Pathology			0	2,064	322	29	2,416	2,248	167
085	Pharmacy			0	2,807	687	63	3,557	3,310	247
090	Laboratory			0	0	98	9	107	100	7
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	50	5	55	51	4
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			2,284	298,892	16,084	1,464	316,440	294,506	21,934 *
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	385	18	2	405	377	28
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 337,113	100%	\$ 2,284	\$ 315,677	\$ 19,647	\$ 1,789	\$ 337,113	\$ 313,746	\$ 23,367

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
COUNTRY VILLA LA SIERRA CARE CENTER

Provider NPI:
1164534012

OSHPD Facility Number:
206242204

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. 64% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 6% of Total	Quality Assur. Fees 25% of Total	Caregiver Training 3% of Total
	GENERAL SERVICES													
045	Property Insurance	\$ 21,689												
055	Interest - Other	7,094												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	741,648												
	Total Costs Allocable as Administration	770,431	64%											
167	CDPH Licensing Fees	16,009	1%											
168	Professional Liability Insurance	77,265	6%											
169	Quality Assurance Fees	304,425	25%											
174	Caregiver Training	31,114	3%											
	Total	1,199,244	100%						\$ 1,199,244					
	ANCILLARY SERVICES													
075	Patient Supplies			\$ 2,917	\$ 319	\$ 5,014	\$ 605	\$ 8,855	2,782	\$ 1,787	\$ 37	\$ 179	\$ 706	\$ 72
077	Specialized Support Surfaces			0	0	61,839	0	61,839	19,426	12,480	259	1,252	4,931	504
080	Physical Therapy			194,481	2,273	5,839	4,320	206,914	64,999	41,757	868	4,188	16,500	1,686
081	Respiratory Therapy			0	0	3,276	0	3,276	1,029	661	14	66	261	27
082	Occupational Therapy			169,926	3,475	2,986	6,604	182,991	57,484	36,929	767	3,704	14,592	1,491
083	Speech Pathology			58,651	1,086	849	2,064	62,650	19,680	12,643	263	1,268	4,996	511
085	Pharmacy			0	1,477	129,259	2,807	133,542	41,950	26,950	560	2,703	10,649	1,088
090	Laboratory			16,782	0	2,261	0	19,043	5,982	3,843	80	385	1,519	155
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	9,773	0	9,773	3,070	1,972	41	198	779	80
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			1,820,051	496,645	509,643	298,892	3,125,231	981,739	630,699	13,105	63,252	249,212	25,471
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	203	2,924	385	3,512	1,103	709	15	71	280	29
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 1,199,244		\$ 2,262,808	\$ 505,478	\$ 733,663	\$ 315,677	\$ 3,817,626	\$ 1,199,244					
	Total Administrative Costs							\$ 1,199,244		\$ 770,431	\$ 16,009	\$ 77,265	\$ 304,425	\$ 31,114
	Unit Cost Multiplier							0.31413343						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 49,466	\$ 16,781	\$ 21,436	\$ 87,683							
	TOTAL FACILITY COSTS							\$ 5,104,553						

*(To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
COUNTRY VILLA LA SIERRA CARE CENTER

Provider NPI:
1164534012

OSHPD Facility Number:
206242204

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	266									
010	Housekeeping	122	122								
060	Laundry and Linen	562	562	562							
065	Dietary	2,913	2,913	2,913							
155	Social Services	65	65	65							
160	Activities	84	84	84							
165	Administration	714	714	714							
166	Medical Records	65	65	65							
170	Inservice Education - Nursing	83	83	83							
	ANCILLARY SERVICES										
075	Patient Supplies	22	22	22						8,855	8,855
077	Specialized Support Surfaces									61,839	61,839
080	Physical Therapy	157	157	157						206,914	206,914
081	Respiratory Therapy									3,276	3,276
082	Occupational Therapy	240	240	240						182,991	182,991
083	Speech Pathology	75	75	75						62,650	62,650
085	Pharmacy	102	102	102						133,542	133,542
090	Laboratory									19,043	19,043
095	Home Health Services									0	0
100	Other Ancillary Services									9,773	9,773
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	7,155	7,155	7,155	220,340	66,102	1,863,306	1,863,306	1,863,306	3,125,231	3,125,231
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	14	14	14						3,512	3,512
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	12,639	12,373	12,251	220,340	66,102	1,863,306	1,863,306	1,863,306	3,817,626	3,817,626
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 45,450 0.024392129	\$ 75,570 0.040556946			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 50,863 4.11080579	\$ 127,038 10.36956316	\$ 58,134 0.26383756	\$ 264,657 4.00377167	\$ 941 0.00050514	\$ 1,216 0.00065279	\$ 68,089 0.03654197	\$ 10,339 0.00270822	\$ 39,127 0.01024910
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 112,281 9.07467874	\$ 27,499 2.24464214	\$ 17,803 0.08079994	\$ 214,257 3.24131164	\$ 4,115 0.00220831	\$ 21,807 0.01170330	\$ 6,397 0.00343288	\$ 8,082 0.00211702	\$ 8,699 0.00227858
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 337,113 26.67244244	\$ 7,095 0.57341548	\$ 3,324 0.27132435	\$ 15,465 0.07018543	\$ 80,158 1.21263429	\$ 1,789 0.00095992	\$ 2,311 0.00124051	\$ 2,284 0.00122574	\$ 19,647 0.00514646	\$ 1,789 0.00046852

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:

COUNTRY VILLA LA SIERRA CARE CENTER

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1164534012

OSHPD Facility Number:

206242204

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	\$ 36,862	\$ 0	\$ 36,862	(Sch 3)
005	.20-.39	Fringe Benefits	6200	14,001	0	14,001	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	112,281	0	112,281	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 163,144	\$ 0	\$ 163,144	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 93,458	\$ 0	\$ 93,458	(Sch 3)
010	.20-.39	Fringe Benefits	6300	33,078	0	33,078	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	26,509	(117)	26,392	(Sch 4)
010		Housekeeping - Total	6300	\$ 153,045	\$ (117)	\$ 152,928	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 66,503	\$ 0	\$ 66,503	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	3,987	0	3,987	(Sch 5)
025		Depreciation: Equipment	7140	20,338	0	20,338	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	250	0	250	(Sch 5)
035		Leases and Rentals	7200	22,973	5	22,978	(Sch 5)
040		Property Taxes	7300	23,367	0	23,367	(Sch 5)
045		Property Insurance	7400	21,689	0	21,689	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	199,690	0	199,690	(Sch 6)
055		Interest - Other	7600	\$ 7,094	\$ 0	\$ 7,094	(Sch 6)
057		Subtotal 005 - 055		\$ 682,080	\$ (112)	\$ 681,968	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 37,718	\$ 0	\$ 37,718	(Sch 3)
060	.20-.39	Fringe Benefits	6400	12,278	0	12,278	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	11,564	(122)	11,442	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 61,560	\$ (122)	\$ 61,438	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 166,475	\$ 0	\$ 166,475	(Sch 3)
065	.20-.39	Fringe Benefits	6500	56,001	0	56,001	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	181,284	0	181,284	(Sch 4)
065		Dietary - Total	6500	\$ 403,760	\$ 0	\$ 403,760	
070		Provision for Bad Debts	7700	\$ 0	0	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$ 2,248	\$ 0	\$ 2,248	(Sch 2)
075	.20-.39	Fringe Benefits	8100	669	0	669	(Sch 2)
075	.79	Agency Staff	8100	0	0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	8,950	(4,185)	4,765	(Sch 4)
075		Patient Supplies - Total	8100	\$ 11,867	\$ (4,185)	\$ 7,682	
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	61,839	0	61,839	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 61,839	\$ 0	\$ 61,839	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
COUNTRY VILLA LA SIERRA CARE CENTER

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

Provider NPI:
1164534012

OSHPD Facility Number:
206242204

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	194,481	0	194,481	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	4,062	0	4,062	(Sch 4)
080		Physical Therapy - Total	8200	\$ 198,543	\$ 0	\$ 198,543	
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	4,693	(1,417)	3,276	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 4,693	\$ (1,417)	\$ 3,276	
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	169,926	0	169,926	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	269	0	269	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 170,195	\$ 0	\$ 170,195	
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	58,651	0	58,651	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	0	0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 58,651	\$ 0	\$ 58,651	
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	128,104	0	128,104	(Sch 4)
085		Pharmacy - Total	8300	\$ 128,104	\$ 0	\$ 128,104	
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	\$ 477	\$ 0	\$ 477	(Sch 2)
090	.20-.39	Fringe Benefits	8400	142	0	142	(Sch 2)
090	.79	Agency Staff	8400	16,163	0	16,163	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	1,895	366	2,261	(Sch 4)
090		Laboratory - Total	8400	\$ 18,677	\$ 366	\$ 19,043	
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	9,773	0	9,773	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 9,773	\$ 0	\$ 9,773	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:

COUNTRY VILLA LA SIERRA CARE CENTER

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1164534012

OSHPD Facility Number:

206242204

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		\$ 662,342	\$ (5,236)	\$ 657,106	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,278,684	\$ 0	\$ 1,278,684	(Sch 2)
105	.20-.39	Fringe Benefits	6110	420,347	0	420,347	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	160,192	4,083	164,275	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 1,859,223	\$ 4,083	\$ 1,863,306	
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 LA SIERRA CARE CENTER

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

Provider NPI:
1164534012

OSHPD Facility Number:
206242204

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	2,766	0	2,766 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 2,766	\$ 0	\$ 2,766
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		\$ 1,861,989	\$ 4,083	\$ 1,866,072
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 35,154	\$ 0	\$ 35,154 (Sch 2)
155	.20-.39	Fringe Benefits	6600	10,296	0	10,296 (Sch 2)
155	.49	Agency Staff	6600	0	0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	3,379	0	3,379 (Sch 4)
155		Social Services - Total	6600	\$ 48,829	\$ 0	\$ 48,829

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
COUNTRY VILLA LA SIERRA CARE CENTER

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

Provider NPI:
1164534012

OSHPD Facility Number:
206242204

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	\$ 56,689	\$ 0	\$ 56,689	(Sch 2)
160	.20-.39	Fringe Benefits	6700	18,881	0	18,881	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	20,856	0	20,856	(Sch 4)
160		Activities - Total	6700	\$ 96,426	\$ 0	\$ 96,426	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 210,219	\$ 0	\$ 210,219	(Sch 6)
165	.20-.39	Fringe Benefits	6900	82,436	0	82,436	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	449,015	(22)	448,993	(Sch 6)
165		Administration - Total	6900	\$ 741,670	\$ (22)	\$ 741,648	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 28,023	\$ 0	\$ 28,023	(Sch 3)
166	.20-.39	Fringe Benefits	6900	10,163	0	10,163	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	7,963	0	7,963	(Sch 4)
166		Medical Records - Total	6900	\$ 46,149	\$ 0	\$ 46,149	
167		CDPH Licensing Fees	6900	\$ 16,009	\$ 0	\$ 16,009	(Sch 6)
168		Professional Liability Insurance	6900	\$ 77,265	\$ 0	\$ 77,265	(Sch 6)
169		Quality Assurance Fees	6900	\$ 304,425	\$ 0	\$ 304,425	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 48,116	\$ 0	\$ 48,116	(Sch 3)
170	.20-.39	Fringe Benefits	6800	18,771	0	18,771	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	5,457	0	5,457	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 72,344	\$ 0	\$ 72,344	
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	31,114	0	31,114	(Sch 6)
174		Caregiver Training - Total	6900	\$ 31,114	\$ 0	\$ 31,114	
		Subtotal 155 - 174		\$ 1,434,231	\$ (22)	\$ 1,434,209	
200		Total		\$ 5,105,962	\$ (1,409)	\$ 5,104,553	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 203,466	
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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 LA SIERRA CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1164534012		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 expense for informational purposes on 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 230	\$0	\$203,466	\$203,466		

Provider Name							Fiscal Period	Provider NPI		Adjustments
COUNTRY VILLA LA SIERRA CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1164534012		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 REPORTED COSTS</u>										
2	10.5	010	4	8A-1	010	4	Housekeeping - Other - Nonlabor	\$26,509	(\$117)	\$26,392
	10.5	035	4	8A-1	035	4	Leases and Rentals	22,973	5	22,978
	10.5	060	4	8A-1	060	4	Laundry and Linen - Other - Nonlabor	11,564	(122)	11,442
	10.5	075	4	8A-1	075	4	Patient Supplies - Other - Nonlabor	8,950	(4,185)	4,765
	10.5	081	4	8A-1	081	4	Respiratory Therapy - Other - Nonlabor	4,693	(1,417)	3,276
	10.5	090	4	8A-1	090	4	Laboratory - Other - Nonlabor	1,895	366	2,261
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	160,192	4,083	164,275
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	449,015	(22)	448,993
							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 LA SIERRA CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1164534012		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>ADJUSTMENTS TO REPORTED PATIENT DAYS</u>										
3	4.1	5	2	1	15		Medi-Cal Patient 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 July 31, 2012 Report Date: August 3, 2012 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2304, 2404, and 2408 CCR, Title 22, Section 51541	17,444	(16,567)	877
4	Not Reported			1	16		Medi-Cal Managed Care Days To include Medi-Cal Managed Care days to agree with the provider's reports. 42 CFR 413.20, 413.24 and 413.50 CMS Pub. 15-1, Sections 2205, 2300, and 2304	0	16,629	16,629

Provider Name							Fiscal Period			Provider NPI		Adjustments
COUNTRY VILLA LA SIERRA CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1164534012		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	\$22,495	\$22,495	