

**REPORT
ON THE
RATE SETTING AUDIT**

**COUNTRY VILLA QUINCY HEALTHCARE CENTER
QUINCY, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1891847364**

**FISCAL PERIOD ENDED
DECEMBER 31, 2011**

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

**Section Chief: Daniel J. Giardinelli
Audit Supervisor: Henry Kwan
Auditor: Tabusum Faridi**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

July 3, 2013

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

COUNTRY VILLA QUINCY HEALTHCARE CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1891847364
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 \$733, 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 QUINCY HEALTHCARE CENTER

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

Provider NPI:
1891847364

OSHPD Facility No.:
206320990

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	\$ 1,469,649	\$ 92.15
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 487,548	\$ 30.57
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 563,546	\$ 35.34
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 76,635	\$ 4.81
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 9,075	\$ 0.57
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 11,826	\$ 0.74
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 56,664	\$ 3.55
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 7,839	\$ 0.49
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 189,646	\$ 11.89
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 372,807	\$ 23.38
11	Cost of Routine Service/Audited Total Costs	\$ 3,236,597	\$ 3,245,234	\$ 203.49
12	Total Patient Days (Adj)	15,948	15,948	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 202.95	\$ 203.49	
14	Overpayments (Adj 5)	\$ 0	\$ 733	
15	Medi-Cal Days (Adj 4)	12,868	13,088	
16	Medi-Cal Managed Care Days (Adj)		0	
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 QUINCY HEALTHCARE CENTER

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

Provider NPI:
1891847364

OSHPD Facility No.:
206320990

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 QUINCY HEALTHCARE CENTER

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

Provider NPI:
1891847364

OSHPD Facility No.:
206320990

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	\$ 35,469	\$ 35,469		
160	Activities	52,648		\$ 52,648	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
ANCILLARY SERVICES					
075	Patient Supplies	463	0	0	463
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	85,155	0	0	85,155
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	74,522	0	0	74,522
083	Speech Pathology	28,252	0	0	28,252
085	Pharmacy	0	0	0	0
090	Laboratory	26,277	0	0	26,277
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	1,381,532	35,469	52,648	1,469,649 *
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	\$ 1,684,318	\$ 35,469	\$ 52,648	\$ 1,684,318

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
COUNTRY VILLA QUINCY HEALTHCARE CENTER

Provider NPI:
1891847364

OSHPD Facility Number:
206320990

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	\$ 38,267	\$ 38,267										
010	Housekeeping	104,467	241	\$ 104,708									
060	Laundry and Linen	48,446	1,460	4,020	\$ 53,926								
065	Dietary	225,135	5,737	15,796	0	\$ 246,667							
155	Social Services	N/A	227	624	0	0	\$ 851						
160	Activities	N/A	1,226	3,376	0	0	0	\$ 4,602					
165	Administration	N/A	1,804	4,966	0	0	0	0		\$ 6,770	\$ 6,770		
166	Medical Records	36,267	322	888	0	0	0	0		37,477		\$ 37,477	
170	Inservice Education - Nursing	48,800	737	2,029	0	0	0	0	\$ 51,566				
ANCILLARY SERVICES													
075	Patient Supplies		124	341	0	0	0	0	0	465	21	114	\$ 600
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	119	656	775
080	Physical Therapy		907	2,498	0	0	0	0	0	3,405	222	1,228	4,855
081	Respiratory Therapy		0	0	0	0	0	0	0	0	12	69	82
082	Occupational Therapy		542	1,493	0	0	0	0	0	2,035	187	1,035	3,257
083	Speech Pathology		177	488	0	0	0	0	0	665	80	441	1,185
085	Pharmacy		234	644	0	0	0	0	0	878	119	658	1,655
090	Laboratory		0	0	0	0	0	0	0	0	65	362	427
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	5	27	32
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		24,303	66,921	53,926	246,667	851	4,602	51,566	448,836	5,923	32,789	487,548 *
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		227	624	0	0	0	0	0	851	18	98	966
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 501,382	\$ 38,267	\$ 104,708	\$ 53,926	\$ 246,667	\$ 851	\$ 4,602	\$ 51,566	\$ 457,135	\$ 6,770	\$ 37,477	\$ 501,382

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
COUNTRY VILLA QUINCY HEALTHCARE CENTER

Provider NPI:
1891847364

OSHPD Facility Number:
206320990

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	\$ 160,228	\$ 160,228										
010	Housekeeping	14,503	1,009	\$ 15,512									
060	Laundry and Linen	14,248	6,112	595	\$ 20,956								
065	Dietary	196,475	24,019	2,340	0	\$ 222,834							
155	Social Services	5,056	949	93	0	0	\$ 6,098						
160	Activities	5,318	5,133	500	0	0	0	\$ 10,951					
165	Administration	N/A	7,551	736	0	0	0	0		\$ 8,287	\$ 8,287		
166	Medical Records	3,042	1,350	132	0	0	0	0		4,524		\$ 4,524	
170	Inservice Education - Nursing	16,307	3,086	301	0	0	0	0	\$ 19,694				
ANCILLARY SERVICES													
075	Patient Supplies	7,090	519	51	0	0	0	0	0	7,660	25	14	\$ 7,699
077	Specialized Support Surfaces	51,075	0	0	0	0	0	0	0	51,075	145	79	51,299
080	Physical Therapy	670	3,798	370	0	0	0	0	0	4,838	272	148	5,258
081	Respiratory Therapy	5,384	0	0	0	0	0	0	0	5,384	15	8	5,408
082	Occupational Therapy	228	2,270	221	0	0	0	0	0	2,719	229	125	3,073
083	Speech Pathology	4,130	742	72	0	0	0	0	0	4,944	97	53	5,095
085	Pharmacy	48,710	979	95	0	0	0	0	0	49,785	146	79	50,010
090	Laboratory	1,898	0	0	0	0	0	0	0	1,898	80	44	2,022
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	2,097	0	0	0	0	0	0	0	2,097	6	3	2,106
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	160,131	101,760	9,914	20,956	222,834	6,098	10,951	19,694	552,338	7,250	3,958	563,546 *
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	5,153	949	93	0	0	0	0	0	6,195	22	12	6,228
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 701,743	\$ 160,228	\$ 15,512	\$ 20,956	\$ 222,834	\$ 6,098	\$ 10,951	\$ 19,694	\$ 688,932	\$ 8,287	\$ 4,524	\$ 701,743

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
COUNTRY VILLA QUINCY HEALTHCARE CENTER

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

Provider NPI:
1891847364

OSHPD Facility Number:
206320990

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital Various	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Srvs 155	Activities 160
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 81,982	89%							
	Property Tax (line 40)	9,708	11%	\$ 91,690						
005	Plant Operations and Maintenance			1,944	\$ 1,944					
010	Housekeeping			565	12	\$ 577				
060	Laundry and Linen			3,423	74	22	\$ 3,520			
065	Dietary			13,452	291	87	0	\$ 13,831		
155	Social Services			532	12	3	0	0	\$ 547	
160	Activities			2,875	62	19	0	0	0	\$ 2,956
165	Administration			4,229	92	27	0	0	0	0
166	Medical Records			756	16	5	0	0	0	0
170	Inservice Education - Nursing			1,728	37	11	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			291	6	2	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			2,127	46	14	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			1,271	28	8	0	0	0	0
083	Speech Pathology			424	9	3	0	0	0	0
085	Pharmacy			548	12	4	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			56,992	1,235	369	3,520	13,831	547	2,956
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			532	12	3	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 91,690	100%	\$ 91,690	\$ 1,944	\$ 577	\$ 3,520	\$ 13,831	\$ 547	\$ 2,956

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
COUNTRY VILLA QUINCY HEALTHCARE CENTER

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

Provider NPI:
1891847364

OSHPD Facility Number:
206320990

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 89% Of Total	Property Tax 11% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 81,982	89%							
	Property Tax (line 40)	9,708	11%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 4,348	\$ 4,348				
166	Medical Records				777		\$ 777			
170	Inservice Education - Nursing			\$ 1,777						
	ANCILLARY SERVICES									
075	Patient Supplies			0	299	13	2	\$ 315	\$ 281	\$ 33
077	Specialized Support Surfaces			0	0	76	14	90	80	10
080	Physical Therapy			0	2,187	142	25	2,355	2,106	249
081	Respiratory Therapy			0	0	8	1	9	8	1
082	Occupational Therapy			0	1,307	120	21	1,449	1,295	153
083	Speech Pathology			0	435	51	9	496	443	52
085	Pharmacy			0	564	76	14	654	585	69
090	Laboratory			0	0	42	8	50	44	5
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	3	1	4	3	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			1,777	81,225	3,804	680	85,710	76,635	9,075
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	547	11	2	560	501	59
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 91,690	100%	\$ 1,777	\$ 86,564	\$ 4,348	\$ 777	\$ 91,690	\$ 81,982	\$ 9,708

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
COUNTRY VILLA QUINCY HEALTHCARE CENTER

Provider NPI:
1891847364

OSHPD Facility Number:
206320990

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Accum Costs (From Sch 2)	Accum Costs (From Sch 3)	Accum Costs (From Sch 4)	Accum Costs (From Sch 5)	Total Accum Costs	Allocated Admin. Costs	Admin. 58% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 9% of Total	Quality Assur. Fees 30% of Total	Caregiver Training 1% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 10,523												
055	Interest - Other	6,585												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	409,004												
	Total Costs Allocable as Administration	426,112	58%											
167	CDPH Licensing Fees	13,517	2%											
168	Professional Liability Insurance	64,766	9%											
169	Quality Assurance Fees	216,762	30%											
174	Caregiver Training	8,960	1%											
	Total	730,117	100%						\$ 730,117					
ANCILLARY SERVICES														
075	Patient Supplies			\$ 463	\$ 465	\$ 7,660	\$ 299	\$ 8,887	2,225	\$ 1,298	\$ 41	\$ 197	\$ 660	\$ 27
077	Specialized Support Surfaces			0	0	51,075	0	51,075	12,784	7,461	237	1,134	3,795	157
080	Physical Therapy			85,155	3,405	4,838	2,187	95,585	23,925	13,963	443	2,122	7,103	294
081	Respiratory Therapy			0	0	5,384	0	5,384	1,348	787	25	120	400	17
082	Occupational Therapy			74,522	2,035	2,719	1,307	80,583	20,170	11,772	373	1,789	5,988	248
083	Speech Pathology			28,252	665	4,944	435	34,297	8,584	5,010	159	761	2,549	105
085	Pharmacy			0	878	49,785	564	51,226	12,822	7,483	237	1,137	3,807	157
090	Laboratory			26,277	0	1,898	0	28,175	7,052	4,116	131	626	2,094	87
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	2,097	0	2,097	525	306	10	47	156	6
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			1,469,649	448,836	552,338	81,225	2,552,048	638,782	372,807	11,826	56,664	189,646	7,839
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	851	6,195	547	7,593	1,901	1,109	35	169	564	23
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 730,117		\$ 1,684,318	\$ 457,135	\$ 688,932	\$ 86,564	\$ 2,916,950	\$ 730,117					
	Total Administrative Costs							\$ 730,117		\$ 426,112	\$ 13,517	\$ 64,766	\$ 216,762	\$ 8,960
	Unit Cost Multiplier							0.25030155						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 44,247	\$ 12,811	\$ 5,126	\$ 62,183							
	TOTAL FACILITY COSTS							\$ 3,709,250						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
COUNTRY VILLA QUINCY HEALTHCARE CENTER

Provider NPI:
1891847364

OSHPD Facility Number:
206320990

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	234									
010	Housekeeping	68	68								
060	Laundry and Linen	412	412	412							
065	Dietary	1,619	1,619	1,619							
155	Social Services	64	64	64							
160	Activities	346	346	346							
165	Administration	509	509	509							
166	Medical Records	91	91	91							
170	Inservice Education - Nursing	208	208	208							
	ANCILLARY SERVICES										
075	Patient Supplies	35	35	35						8,887	8,887
077	Specialized Support Surfaces									51,075	51,075
080	Physical Therapy	256	256	256						95,585	95,585
081	Respiratory Therapy									5,384	5,384
082	Occupational Therapy	153	153	153						80,583	80,583
083	Speech Pathology	51	50	50						34,297	34,297
085	Pharmacy	66	66	66						51,226	51,226
090	Laboratory									28,175	28,175
095	Home Health Services									0	0
100	Other Ancillary Services									2,097	2,097
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	6,859	6,859	6,859	158,180	47,454	1,541,663	1,541,663	1,541,663	2,552,048	2,552,048
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	64	64	64						7,593	7,593
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	11,035	10,800	10,732	158,180	47,454	1,541,663	1,541,663	1,541,663	2,916,950	2,916,950
	TOTAL DIRECT SALARIES COSTS - SCH. 2						\$ 35,469	\$ 52,648			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.023006974	0.034150135			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		\$ 38,267	\$ 104,708	\$ 53,926	\$ 246,667	\$ 851	\$ 4,602	\$ 51,566	\$ 6,770	\$ 37,477
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		3.54324074	9.75661017	0.34091250	5.19803301	0.00055213	0.00298493	0.03344854	0.00232079	0.01284811
	TOTAL INDIRECT OTHER COSTS - SCH. 4		\$ 160,228	\$ 15,512	\$ 20,956	\$ 222,834	\$ 6,098	\$ 10,951	\$ 19,694	\$ 8,287	\$ 4,524
	UNIT COST MULTIPLIER (INDIRECT OTHER)		14.83592593	1.44538231	0.13248134	4.69579884	0.00395547	0.00710358	0.01277420	0.00284105	0.00155080
	TOTAL CAPITAL COSTS - SCH. 5	\$ 91,690	\$ 1,944	\$ 577	\$ 3,520	\$ 13,831	\$ 547	\$ 2,956	\$ 1,777	\$ 4,348	\$ 777
	UNIT COST MULTIPLIER (CAPITAL COSTS)	8.30901677	0.18002870	0.05378821	0.02225090	0.29145800	0.00035464	0.00191729	0.00115259	0.00149070	0.00026651

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
COUNTRY VILLA QUINCY HEALTHCARE CENTER

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

Provider NPI:
1891847364

OSHPD Facility Number:
206320990

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	\$ 28,441	\$ 0	\$ 28,441	(Sch 3)
005	.20-.39	Fringe Benefits	6200	9,826	0	9,826	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	160,228	0	160,228	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 198,495	\$ 0	\$ 198,495	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 73,906	\$ 0	\$ 73,906	(Sch 3)
010	.20-.39	Fringe Benefits	6300	30,561	0	30,561	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	14,503	0	14,503	(Sch 4)
010		Housekeeping - Total	6300	\$ 118,970	\$ 0	\$ 118,970	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 45,198	\$ 0	\$ 45,198	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	12,251	0	12,251	(Sch 5)
025		Depreciation: Equipment	7140	8,538	0	8,538	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	250	0	250	(Sch 5)
035		Leases and Rentals	7200	15,767	(22)	15,745	(Sch 5)
040		Property Taxes	7300	9,708	0	9,708	(Sch 5)
045		Property Insurance	7400	10,523	0	10,523	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	0	0	0	(Sch 6)
055		Interest - Other	7600	\$ 6,585	\$ 0	\$ 6,585	(Sch 6)
057		Subtotal 005 - 055		\$ 426,285	\$ (22)	\$ 426,263	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 40,184	\$ 0	\$ 40,184	(Sch 3)
060	.20-.39	Fringe Benefits	6400	8,262	0	8,262	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	14,248	0	14,248	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 62,694	\$ 0	\$ 62,694	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 168,490	\$ 0	\$ 168,490	(Sch 3)
065	.20-.39	Fringe Benefits	6500	56,645	0	56,645	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	196,479	(4)	196,475	(Sch 4)
065		Dietary - Total	6500	\$ 421,614	\$ (4)	\$ 421,610	
070		Provision for Bad Debts	7700	\$ 0	0	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$ 341	\$ 0	\$ 341	(Sch 2)
075	.20-.39	Fringe Benefits	8100	122	0	122	(Sch 2)
075	.79	Agency Staff	8100	0	0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	7,342	(252)	7,090	(Sch 4)
075		Patient Supplies - Total	8100	\$ 7,805	\$ (252)	\$ 7,553	
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	51,075	0	51,075	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 51,075	\$ 0	\$ 51,075	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
COUNTRY VILLA QUINCY HEALTHCARE CENTER

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

Provider NPI:
1891847364

OSHPD Facility Number:
206320990

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	85,155	0	85,155	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	670	0	670	(Sch 4)
080		Physical Therapy - Total	8200	\$ 85,825	\$ 0	\$ 85,825	
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	6,026	(642)	5,384	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 6,026	\$ (642)	\$ 5,384	
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	74,522	0	74,522	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	228	0	228	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 74,750	\$ 0	\$ 74,750	
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	28,252	0	28,252	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	4,130	0	4,130	(Sch 4)
083		Speech Pathology - Total	8280	\$ 32,382	\$ 0	\$ 32,382	
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	48,710	0	48,710	(Sch 4)
085		Pharmacy - Total	8300	\$ 48,710	\$ 0	\$ 48,710	
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	\$ 83	\$ 0	\$ 83	(Sch 2)
090	.20-.39	Fringe Benefits	8400	30	0	30	(Sch 2)
090	.79	Agency Staff	8400	26,164	0	26,164	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	1,756	142	1,898	(Sch 4)
090		Laboratory - Total	8400	\$ 28,033	\$ 142	\$ 28,175	
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	2,097	0	2,097	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 2,097	\$ 0	\$ 2,097	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
COUNTRY VILLA QUINCY HEALTHCARE CENTER

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

Provider NPI:
1891847364

OSHPD Facility Number:
206320990

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		\$ 336,703	\$ (752)	\$ 335,951	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,046,274	\$ 0	\$ 1,046,274	(Sch 2)
105	.20-.39	Fringe Benefits	6110	333,343	0	333,343	(Sch 2)
105	.49	Agency Staff	6110	1,915	0	1,915	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	160,005	126	160,131	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 1,541,537	\$ 126	\$ 1,541,663	
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 QUINCY HEALTHCARE CENTER

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

Provider NPI:
1891847364

OSHPD Facility Number:
206320990

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	5,153	0	5,153	(Sch 4)
140		Beauty and Barber - Total	8900	\$ 5,153	\$ 0	\$ 5,153	
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		\$ 1,546,690	\$ 126	\$ 1,546,816	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	\$ 26,074	\$ 0	\$ 26,074	(Sch 2)
155	.20-.39	Fringe Benefits	6600	9,395	0	9,395	(Sch 2)
155	.49	Agency Staff	6600	0	0	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600	5,056	0	5,056	(Sch 4)
155		Social Services - Total	6600	\$ 40,525	\$ 0	\$ 40,525	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
COUNTRY VILLA QUINCY HEALTHCARE CENTER

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

Provider NPI:
1891847364

OSHPD Facility Number:
206320990

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	\$ 38,673	\$ 0	\$ 38,673	(Sch 2)
160	.20-.39	Fringe Benefits	6700	13,975	0	13,975	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	5,318	0	5,318	(Sch 4)
160		Activities - Total	6700	\$ 57,966	\$ 0	\$ 57,966	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 178,573	\$ 0	\$ 178,573	(Sch 6)
165	.20-.39	Fringe Benefits	6900	67,173	0	67,173	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	163,447	(189)	163,258	(Sch 6)
165		Administration - Total	6900	\$ 409,193	\$ (189)	\$ 409,004	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 26,214	\$ 0	\$ 26,214	(Sch 3)
166	.20-.39	Fringe Benefits	6900	10,053	0	10,053	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	3,042	0	3,042	(Sch 4)
166		Medical Records - Total	6900	\$ 39,309	\$ 0	\$ 39,309	
167		CDPH Licensing Fees	6900	\$ 13,517	\$ 0	\$ 13,517	(Sch 6)
168		Professional Liability Insurance	6900	\$ 64,766	\$ 0	\$ 64,766	(Sch 6)
169		Quality Assurance Fees	6900	\$ 216,762	\$ 0	\$ 216,762	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 32,634	\$ 0	\$ 32,634	(Sch 3)
170	.20-.39	Fringe Benefits	6800	16,166	0	16,166	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	16,307	0	16,307	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 65,107	\$ 0	\$ 65,107	
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	8,960	0	8,960	(Sch 6)
174		Caregiver Training - Total	6900	\$ 8,960	\$ 0	\$ 8,960	
		Subtotal 155 - 174		\$ 916,105	\$ (189)	\$ 915,916	
200		Total		\$ 3,710,091	\$ (841)	\$ 3,709,250	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 175,577	
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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 QUINCY HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1891847364		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 total group health insurance costs for informational purpose 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			\$0	\$175,577	\$175,577

Provider Name							Fiscal Period	Provider NPI		Adjustments
COUNTRY VILLA QUINCY HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1891847364		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 COSTS</u>										
2	10.5	035	4	8A-1	035	4	Leases and Rentals	\$15,767	(\$22)	\$15,745
	10.5	065	4	8A-1	065	4	Dietary - Other - Nonlabor	196,479	(4)	196,475
	10.5	075	4	8A-1	075	4	Patient Supplies - Other - Nonlabor	7,342	(252)	7,090
	10.5	081	4	8A-1	081	4	Respiratory Therapy - Other - Nonlabor	6,026	(642)	5,384
	10.5	090	4	8A-1	090	4	Laboratory - Other - Nonlabor	1,756	142	1,898
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	160,005	126	160,131
							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			
3	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	\$163,447	(\$189)	\$163,258
							To eliminate legal fees not related to patient care. 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Sections 2102.3 and 2105			

Provider Name							Fiscal Period	Provider NPI		Adjustments
COUNTRY VILLA QUINCY HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1891847364		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 PATIENT DAYS</u>										
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 December 31, 2012 Report Date: January 29, 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	12,868	220	13,088	

Provider Name							Fiscal Period			Provider NPI		Adjustments
COUNTRY VILLA QUINCY HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1891847364		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	N/A	Overpayments To recover outstanding Medi-Cal credit balances. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761 and 51458.1		\$0	\$733	\$733	