

**REPORT
ON THE
RATE SETTING AUDIT
COUNTRY VILLA RANCHO MIRAGE
HEALTHCARE CENTER
RANCHO MIRAGE, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1164416657
FISCAL PERIOD ENDED
DECEMBER 31, 2011**

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

**Section Chief: Daniel J. Giardinelli
Audit Supervisor: Gertrude Lake
Auditor: James Cheng**



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



EDMUND G. BROWN JR.
GOVERNOR

June 18, 2013

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

COUNTRY VILLA RANCHO MIRAGE HEALTHCARE CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1164416657
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 \$ 2,238, 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 RANCHO MIRAGE HEALTHCARE CENTER

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

Provider NPI:
1164416657

OSHPD Facility No.:
206332173

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
SKILLED NURSING CARE				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 3,537,710	\$ 119.32
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 918,206	\$ 30.97
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 941,365	\$ 31.75
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 505,154	\$ 17.04
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 66,593	\$ 2.25
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 15,270	\$ 0.51
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 72,288	\$ 2.44
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 258,617	\$ 8.72
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 1,023,503	\$ 34.52
11	Cost of Routine Service/Audited Total Costs	\$ 7,354,389	\$ 7,338,706	\$ 247.51
12	Total Patient Days (Adj)	29,650	29,650	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 248.04	\$ 247.51	
14	Overpayments (Adj 4)	\$ 0	\$ 2,238	
15	Medi-Cal Days (Adj 3)	7,964	7,990	
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 RANCHO MIRAGE HEALTHCARE CENTER

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

Provider NPI:
1164416657

OSHPD Facility No.:
206332173

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 RANCHO MIRAGE HEALTHCARE CENTER

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

Provider NPI:
1164416657

OSHPD Facility No.:
206332173

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	\$ 94,658	\$ 94,658		
160	Activities	99,711		\$ 99,711	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
ANCILLARY SERVICES					
075	Patient Supplies	9,271	0	0	9,271
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	1,172,588	0	0	1,172,588
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	795,992	0	0	795,992
083	Speech Pathology	198,951	0	0	198,951
085	Pharmacy	0	0	0	0
090	Laboratory	97,484	0	0	97,484
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	0	0	0	0
101	Subacute Care Ancillary Services	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
ROUTINE SERVICES					
105	Skilled Nursing Care	3,343,341	94,658	99,711	3,537,710
110	Intermediate Care	0	0	0	0
115	Mentally Disordered Care	0	0	0	0
120	Developmentally Disabled Care	0	0	0	0
125	Subacute Care	0	0	0	0
126	Subacute Care - Pediatric	0	0	0	0
128	Transitional Inpatient Care	0	0	0	0
130	Hospice Inpatient Care	0	0	0	0
135	Other Routine Services	0	0	0	0
NONREIMBURSABLE					
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	TOTAL	\$ 5,811,996	\$ 94,658	\$ 99,711	\$ 5,811,996

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
COUNTRY VILLA RANCHO MIRAGE HEALTHCARE CENTER

Provider NPI:
1164416657

OSHPD Facility Number:
206332173

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	\$ 111,270	\$ 111,270										
010	Housekeeping	126,247	830	\$ 127,077									
060	Laundry and Linen	81,817	2,712	3,121	\$ 87,650								
065	Dietary	455,072	9,206	10,593	0	\$ 474,871							
155	Social Services	N/A	545	627	0	0	\$ 1,173						
160	Activities	N/A	2,660	3,061	0	0	0	\$ 5,721					
165	Administration	N/A	4,817	5,542	0	0	0	0		\$ 10,359	\$ 10,359		
166	Medical Records	138,290	1,083	1,247	0	0	0	0		140,620		\$ 140,620	
170	Inservice Education - Nursing	81,348	1,073	1,235	0	0	0	0	\$ 83,656				
ANCILLARY SERVICES													
075	Patient Supplies		962	1,107	0	0	0	0	0	2,069	78	1,062	\$ 3,209
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	136	1,841	1,977
080	Physical Therapy		3,608	4,152	0	0	0	0	0	7,760	1,392	18,897	28,049
081	Respiratory Therapy		0	0	0	0	0	0	0	0	12	167	179
082	Occupational Therapy		3,990	4,591	0	0	0	0	0	8,581	969	13,150	22,701
083	Speech Pathology		361	416	0	0	0	0	0	777	232	3,151	4,160
085	Pharmacy		410	472	0	0	0	0	0	881	670	9,089	10,640
090	Laboratory		0	0	0	0	0	0	0	0	126	1,710	1,836
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	69	932	1,000
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		78,168	89,943	87,650	474,871	1,173	5,721	83,656	821,182	6,657	90,367	918,206 *
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		844	971	0	0	0	0	0	1,815	19	254	2,088
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 994,044	\$ 111,270	\$ 127,077	\$ 87,650	\$ 474,871	\$ 1,173	\$ 5,721	\$ 83,656	\$ 843,065	\$ 10,359	\$ 140,620	\$ 994,044

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
COUNTRY VILLA RANCHO MIRAGE HEALTHCARE CENTER

Provider NPI:
1164416657

OSHPD Facility Number:
206332173

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	\$ 363,973	\$ 363,973										
010	Housekeeping	42,803	2,715	\$ 45,518									
060	Laundry and Linen	22,135	8,872	1,118	\$ 32,125								
065	Dietary	318,603	30,114	3,794	0	\$ 352,512							
155	Social Services	3,625	1,783	225	0	0	\$ 5,633						
160	Activities	16,593	8,701	1,096	0	0	0	\$ 26,391					
165	Administration	N/A	15,756	1,985	0	0	0	0		\$ 17,741	\$ 17,741		
166	Medical Records	15,062	3,544	447	0	0	0	0		19,053		\$ 19,053	
170	Inservice Education - Nursing	1,813	3,510	442	0	0	0	0	\$ 5,765				
ANCILLARY SERVICES													
075	Patient Supplies	47,999	3,147	396	0	0	0	0	0	51,542	134	144	\$ 51,820
077	Specialized Support Surfaces	118,695	0	0	0	0	0	0	0	118,695	232	249	119,177
080	Physical Therapy	3,708	11,803	1,487	0	0	0	0	0	16,998	2,384	2,560	21,942
081	Respiratory Therapy	10,743	0	0	0	0	0	0	0	10,743	21	23	10,787
082	Occupational Therapy	5,342	13,052	1,645	0	0	0	0	0	20,039	1,659	1,782	23,480
083	Speech Pathology	0	1,181	149	0	0	0	0	0	1,330	398	427	2,155
085	Pharmacy	581,235	1,340	169	0	0	0	0	0	582,744	1,147	1,232	585,123
090	Laboratory	12,742	0	0	0	0	0	0	0	12,742	216	232	13,189
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	60,057	0	0	0	0	0	0	0	60,057	118	126	60,301
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	207,384	255,693	32,217	32,125	352,512	5,633	26,391	5,765	917,720	11,401	12,244	941,365 *
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	6,548	2,760	348	0	0	0	0	0	9,656	32	34	9,723
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,839,060	\$ 363,973	\$ 45,518	\$ 32,125	\$ 352,512	\$ 5,633	\$ 26,391	\$ 5,765	\$ 1,802,266	\$ 17,741	\$ 19,053	\$ 1,839,060

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:

COUNTRY VILLA RANCHO MIRAGE HEALTHCARE CENTER

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1164416657

OSHPD Facility Number:

206332173

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)	\$ 568,371	88%							
	Property Tax (line 40)	74,927	12%	\$ 643,298						
005	Plant Operations and Maintenance			17,424	\$ 17,424					
010	Housekeeping			4,669	130	\$ 4,798				
060	Laundry and Linen			15,256	425	118	\$ 15,798			
065	Dietary			51,783	1,442	400	0	\$ 53,625		
155	Social Services			3,067	85	24	0	0	\$ 3,176	
160	Activities			14,963	417	116	0	0	0	\$ 15,495
165	Administration			27,093	754	209	0	0	0	0
166	Medical Records			6,094	170	47	0	0	0	0
170	Inservice Education - Nursing			6,036	168	47	0	0	0	0
	ANCILLARY SERVICES									
075	Patient Supplies			5,411	151	42	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			20,295	565	157	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			22,444	625	173	0	0	0	0
083	Speech Pathology			2,031	57	16	0	0	0	0
085	Pharmacy			2,305	64	18	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			439,680	12,240	3,396	15,798	53,625	3,176	15,495
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			4,747	132	37	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 643,298	100%	\$ 643,298	\$ 17,424	\$ 4,798	\$ 15,798	\$ 53,625	\$ 3,176	\$ 15,495

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
COUNTRY VILLA RANCHO MIRAGE HEALTHCARE CENTER

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

Provider NPI:
1164416657

OSHPD Facility Number:
206332173

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 88% Of Total	Property Tax 12% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 568,371	88%							
	Property Tax (line 40)	74,927	12%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 28,057	\$ 28,057				
166	Medical Records				6,311		\$ 6,311			
170	Inservice Education - Nursing			\$ 6,251						
	ANCILLARY SERVICES									
075	Patient Supplies			0	5,603	212	48	\$ 5,863	\$ 5,180	\$ 683
077	Specialized Support Surfaces			0	0	367	83	450	398	52
080	Physical Therapy			0	21,017	3,770	848	25,636	22,650	2,986
081	Respiratory Therapy			0	0	33	7	41	36	5
082	Occupational Therapy			0	23,242	2,624	590	26,456	23,375	3,081
083	Speech Pathology			0	2,104	629	141	2,874	2,539	335
085	Pharmacy			0	2,387	1,813	408	4,608	4,072	537
090	Laboratory			0	0	341	77	418	369	49
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	186	42	228	201	27
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			6,251	549,662	18,030	4,056	571,747	505,154	66,593
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	4,915	51	11	4,978	4,398	580
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 643,298	100%	\$ 6,251	\$ 608,930	\$ 28,057	\$ 6,311	\$ 643,298	\$ 568,371	\$ 74,927

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
COUNTRY VILLA RANCHO MIRAGE HEALTHCARE CENTER

Provider NPI:
1164416657

OSHPD Facility Number:
206332173

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. 75% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 5% of Total	Quality Assur. Fees 19% of Total	Caregiver Training 0% of Total
	GENERAL SERVICES													
045	Property Insurance	\$ 33,924												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,558,748												
	Total Costs Allocable as Administration	1,592,672	75%											
167	CDPH Licensing Fees	23,761	1%											
168	Professional Liability Insurance	112,487	5%											
169	Quality Assurance Fees	402,434	19%											
174	Caregiver Training	0	0%											
	Total	2,131,354	100%						\$ 2,131,354					
	ANCILLARY SERVICES													
075	Patient Supplies			\$ 9,271	\$ 2,069	\$ 51,542	\$ 5,603	\$ 68,485	16,100	\$ 12,031	\$ 179	\$ 850	\$ 3,040	\$ -
077	Specialized Support Surfaces			0	0	118,695	0	118,695	27,904	20,851	311	1,473	5,269	0
080	Physical Therapy			1,172,588	7,760	16,998	21,017	1,218,363	286,421	214,030	3,193	15,116	54,081	0
081	Respiratory Therapy			0	0	10,743	0	10,743	2,526	1,887	28	133	477	0
082	Occupational Therapy			795,992	8,581	20,039	23,242	847,854	199,319	148,943	2,222	10,520	37,635	0
083	Speech Pathology			198,951	777	1,330	2,104	203,162	47,761	35,689	532	2,521	9,018	0
085	Pharmacy			0	881	582,744	2,387	586,013	137,764	102,945	1,536	7,271	26,012	0
090	Laboratory			97,484	0	12,742	0	110,226	25,913	19,363	289	1,368	4,893	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	60,057	0	60,057	14,119	10,550	157	745	2,666	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
	ROUTINE SERVICES													
105	Skilled Nursing Care			3,537,710	821,182	917,720	549,662	5,826,273	1,369,678	1,023,503	15,270	72,288	258,617	0*
110	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0*
115	Mentally Disordered Care			0	0	0	0	0	0	0	0	0	0	0*
120	Developmentally Disabled Care			0	0	0	0	0	0	0	0	0	0	0*
125	Subacute Care			0	0	0	0	0	0	0	0	0	0	0*
126	Subacute Care - Pediatric			0	0	0	0	0	0	0	0	0	0	0*
128	Transitional Inpatient Care			0	0	0	0	0	0	0	0	0	0	0*
130	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0*
135	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0*
	NONREIMBURSABLE													
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	1,815	9,656	4,915	16,387	3,852	2,879	43	203	727	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 2,131,354		\$ 5,811,996	\$ 843,065	\$ 1,802,266	\$ 608,930	\$ 9,066,257	\$ 2,131,354					
	Total Administrative Costs							\$ 2,131,354		\$ 1,592,672	\$ 23,761	\$ 112,487	\$ 402,434	\$ -
	Unit Cost Multiplier							0.23508642						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 150,979	\$ 36,794	\$ 34,368	\$ 222,141							
	TOTAL FACILITY COSTS							\$ 11,419,752						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
COUNTRY VILLA RANCHO MIRAGE HEALTHCARE CENTER

Provider NPI:
1164416657

OSHPD Facility Number:
206332173

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	892									
010	Housekeeping	239	239								
060	Laundry and Linen	781	781	781							
065	Dietary	2,651	2,651	2,651							
155	Social Services	157	157	157							
160	Activities	766	766	766							
165	Administration	1,387	1,387	1,387							
166	Medical Records	312	312	312							
170	Inservice Education - Nursing	309	309	309							
	ANCILLARY SERVICES										
075	Patient Supplies	277	277	277						68,485	68,485
077	Specialized Support Surfaces									118,695	118,695
080	Physical Therapy	1,039	1,039	1,039						1,218,363	1,218,363
081	Respiratory Therapy									10,743	10,743
082	Occupational Therapy	1,149	1,149	1,149						847,854	847,854
083	Speech Pathology	104	104	104						203,162	203,162
085	Pharmacy	118	118	118						586,013	586,013
090	Laboratory									110,226	110,226
095	Home Health Services									0	0
100	Other Ancillary Services									60,057	60,057
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	22,509	22,509	22,509	295,780	88,734	3,550,725	3,550,725	3,550,725	5,826,273	5,826,273
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	243	243	243						16,387	16,387
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	32,933	32,041	31,802	295,780	88,734	3,550,725	3,550,725	3,550,725	9,066,257	9,066,257
	TOTAL DIRECT SALARIES COSTS - SCH. 2						\$ 94,658	\$ 99,711			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.026658781	0.028081871			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		\$ 111,270	\$ 127,077	\$ 87,650	\$ 474,871	\$ 1,173	\$ 5,721	\$ 83,656	\$ 10,359	\$ 140,620
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		3.47273805	3.99588027	0.29633508	5.35162742	0.00033024	0.00161121	0.02356020	0.00114259	0.01551028
	TOTAL INDIRECT OTHER COSTS - SCH. 4		\$ 363,973	\$ 45,518	\$ 32,125	\$ 352,512	\$ 5,633	\$ 26,391	\$ 5,765	\$ 17,741	\$ 19,053
	UNIT COST MULTIPLIER (INDIRECT OTHER)		11.35960176	1.43129189	0.10861008	3.97267856	0.00158649	0.00743252	0.00162372	0.00195681	0.00210150
	TOTAL CAPITAL COSTS - SCH. 5	\$ 643,298	\$ 17,424	\$ 4,798	\$ 15,798	\$ 53,625	\$ 3,176	\$ 15,495	\$ 6,251	\$ 28,057	\$ 6,311
	UNIT COST MULTIPLIER (CAPITAL COSTS)	19.53353779	0.54380062	0.15088623	0.05341214	0.60433457	0.00089442	0.00436385	0.00176035	0.00309461	0.00069612

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:

COUNTRY VILLA RANCHO MIRAGE HEALTHCARE CENTER

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1164416657

OSHPD Facility Number:

206332173

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	\$ 87,223	\$ 0	\$ 87,223	(Sch 3)
005	.20-.39	Fringe Benefits	6200	24,047	0	24,047	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	363,973	0	363,973	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 475,243	\$ 0	\$ 475,243	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 0	\$ 0	\$ 0	(Sch 3)
010	.20-.39	Fringe Benefits	6300	0	0	0	(Sch 3)
010	.79	Agency Staff	6300	126,247	0	126,247	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	43,442	(639)	42,803	(Sch 4)
010		Housekeeping - Total	6300	\$ 169,689	\$ (639)	\$ 169,050	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 192,875	\$ 0	\$ 192,875	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	85,208	0	85,208	(Sch 5)
025		Depreciation: Equipment	7140	30,775	0	30,775	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	37,339	(56)	37,283	(Sch 5)
040		Property Taxes	7300	74,927	0	74,927	(Sch 5)
045		Property Insurance	7400	33,924	0	33,924	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	222,230	0	222,230	(Sch 6)
055		Interest - Other	7600	\$ 0	\$ 0	\$ 0	(Sch 6)
057		Subtotal 005 - 055		\$ 1,322,210	\$ (695)	\$ 1,321,515	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 0	\$ 0	\$ 0	(Sch 3)
060	.20-.39	Fringe Benefits	6400	0	0	0	(Sch 3)
060	.79	Agency Staff	6400	81,817	0	81,817	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	22,135	0	22,135	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 103,952	\$ 0	\$ 103,952	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 354,219	\$ 0	\$ 354,219	(Sch 3)
065	.20-.39	Fringe Benefits	6500	100,853	0	100,853	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	320,433	(1,830)	318,603	(Sch 4)
065		Dietary - Total	6500	\$ 775,505	\$ (1,830)	\$ 773,675	
070		Provision for Bad Debts	7700	\$ 0	0	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$ 7,474	\$ 0	\$ 7,474	(Sch 2)
075	.20-.39	Fringe Benefits	8100	1,797	0	1,797	(Sch 2)
075	.79	Agency Staff	8100	0	0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	47,839	160	47,999	(Sch 4)
075		Patient Supplies - Total	8100	\$ 57,110	\$ 160	\$ 57,270	
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	118,695	0	118,695	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 118,695	\$ 0	\$ 118,695	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:

COUNTRY VILLA RANCHO MIRAGE HEALTHCARE CENTER

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1164416657

OSHPD Facility Number:

206332173

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	\$ 946,245	\$ 0	\$ 946,245	(Sch 2)
080	.20-.39	Fringe Benefits	8200	226,343	0	226,343	(Sch 2)
080	.79	Agency Staff	8200	0	0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	3,708	0	3,708	(Sch 4)
080		Physical Therapy - Total	8200	\$ 1,176,296	\$ 0	\$ 1,176,296	
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	2,376	8,367	10,743	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 2,376	\$ 8,367	\$ 10,743	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$ 636,248	\$ 0	\$ 636,248	(Sch 2)
082	.20-.39	Fringe Benefits	8250	159,744	0	159,744	(Sch 2)
082	.79	Agency Staff	8250	0	0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	5,342	0	5,342	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 801,334	\$ 0	\$ 801,334	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$ 163,459	\$ 0	\$ 163,459	(Sch 2)
083	.20-.39	Fringe Benefits	8280	35,492	0	35,492	(Sch 2)
083	.79	Agency Staff	8280	0	0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	0	0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 198,951	\$ 0	\$ 198,951	
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	581,235	0	581,235	(Sch 4)
085		Pharmacy - Total	8300	\$ 581,235	\$ 0	\$ 581,235	
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	\$ 2,037	\$ 0	\$ 2,037	(Sch 2)
090	.20-.39	Fringe Benefits	8400	490	0	490	(Sch 2)
090	.79	Agency Staff	8400	94,957	0	94,957	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	13,038	(296)	12,742	(Sch 4)
090		Laboratory - Total	8400	\$ 110,522	\$ (296)	\$ 110,226	
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	60,057	0	60,057	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 60,057	\$ 0	\$ 60,057	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:

COUNTRY VILLA RANCHO MIRAGE HEALTHCARE CENTER

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1164416657

OSHPD Facility Number:

206332173

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		\$ 3,106,576	\$ 8,231	\$ 3,114,807	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 2,571,012	\$ 0	\$ 2,571,012	(Sch 2)
105	.20-.39	Fringe Benefits	6110	772,329	0	772,329	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	214,451	(7,067)	207,384	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 3,557,792	\$ (7,067)	\$ 3,550,725	
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 RANCHO MIRAGE HEALTHCARE CENTER

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1164416657

OSHPD Facility Number:

206332173

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	6,548	0	6,548 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 6,548	\$ 0	\$ 6,548
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0 (Sch 2)
145	.20-.39	Fringe Benefits	9100	0	0	0 (Sch 2)
145	.49	Agency Staff	9100	0	0	0 (Sch 2)
145	.40-.99	Other - Nonlabor	9100	0	0	0 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		Subtotal 105 - 145		\$ 3,564,340	\$ (7,067)	\$ 3,557,273
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 75,541	\$ 0	\$ 75,541 (Sch 2)
155	.20-.39	Fringe Benefits	6600	19,117	0	19,117 (Sch 2)
155	.49	Agency Staff	6600	0	0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	3,625	0	3,625 (Sch 4)
155		Social Services - Total	6600	\$ 98,283	\$ 0	\$ 98,283

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:

COUNTRY VILLA RANCHO MIRAGE HEALTHCARE CENTER

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1164416657

OSHPD Facility Number:

206332173

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	\$ 77,782	\$ 0	\$ 77,782	(Sch 2)
160	.20-.39	Fringe Benefits	6700	21,929	0	21,929	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	16,686	(93)	16,593	(Sch 4)
160		Activities - Total	6700	\$ 116,397	\$ (93)	\$ 116,304	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 373,960	\$ 0	\$ 373,960	(Sch 6)
165	.20-.39	Fringe Benefits	6900	122,712	0	122,712	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	1,062,158	(82)	1,062,076	(Sch 6)
165		Administration - Total	6900	\$ 1,558,830	\$ (82)	\$ 1,558,748	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 109,266	\$ 0	\$ 109,266	(Sch 3)
166	.20-.39	Fringe Benefits	6900	29,024	0	29,024	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	15,062	0	15,062	(Sch 4)
166		Medical Records - Total	6900	\$ 153,352	\$ 0	\$ 153,352	
167		CDPH Licensing Fees	6900	\$ 23,761	\$ 0	\$ 23,761	(Sch 6)
168		Professional Liability Insurance	6900	\$ 112,487	\$ 0	\$ 112,487	(Sch 6)
169		Quality Assurance Fees	6900	\$ 402,434	\$ 0	\$ 402,434	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 65,557	\$ 0	\$ 65,557	(Sch 3)
170	.20-.39	Fringe Benefits	6800	15,791	0	15,791	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	1,813	0	1,813	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 83,161	\$ 0	\$ 83,161	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$ 0	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900	0	0	0	(Sch 6)
174	.49	Agency Staff	6900	0	0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900	0	0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		Subtotal 155 - 174		\$ 2,548,705	\$ (175)	\$ 2,548,530	
200		Total		\$ 11,421,288	\$ (1,536)	\$ 11,419,752	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 220,317	
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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 RANCHO MIRAGE HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1164416657		4
Report References							Explanation of Audit Adjustments		As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>MEMORANDUM ADJUSTMENT</u>											
1	Not Reported			8	210		Total Facility Group Health Insurance To include total group health insurance costs for informational purpose 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$0	\$220,317	\$220,317	

Provider Name							Fiscal Period	Provider NPI	Adjustments		
COUNTRY VILLA RANCHO MIRAGE HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1164416657	4		
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>ADJUSTMENT TO REPORTED COSTS</u>											
2	10.5	010	4	8A-1	010	4	Housekeeping - Other - Nonlabor	\$43,442	(\$639)	\$42,803	
	10.5	035	4	8A-1	035	4	Leases and Rentals	37,339	(56)	37,283	
	10.5	065	4	8A-1	065	4	Dietary - Other - Nonlabor	320,433	(1,830)	318,603	
	10.5	075	4	8A-1	075	4	Patient Supplies - Other - Nonlabor	47,839	160	47,999	
	10.5	081	4	8A-1	081	4	Respiratory Therapy - Other - Nonlabor	2,376	8,367	10,743	
	10.5	090	4	8A-1	090	4	Laboratory - Other - Nonlabor	13,038	(296)	12,742	
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	214,451	(7,067)	207,384	
	10.5	160	4	8A-1	160	4	Activities - Other - Nonlabor	16,686	(93)	16,593	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	1,062,158	(82)	1,062,076	
							To adjust TwinMed expense to agree with the providers 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 RANCHO MIRAGE HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1164416657		4
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>ADJUSTMENT TO REPORTED PATIENT DAYS</u>										
3	4.1	5	2	1	15		Medi-Cal Days To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: January 1, 2011 through December 31, 2011 Payment Period: January 1, 2011 through May 19, 2013 Report Date: May 20, 2013 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408 CCR, Title 22, Section 51541	7,964	26	7,990

Provider Name							Fiscal Period			Provider NPI		Adjustments
COUNTRY VILLA RANCHO MIRAGE HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1164416657		4
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
<u>ADJUSTMENT TO OTHER MATTERS</u>												
4	Not Reported			1	14		Overpayment 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	\$2,238	\$2,238	