

**REPORT  
ON THE  
RATE SETTING AUDIT  
COUNTRY VILLA MURRIETA HEALTHCARE CENTER  
MURRIETA, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1174517650  
FISCAL PERIOD ENDED  
DECEMBER 31, 2011**

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

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



TOBY DOUGLAS  
DIRECTOR

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



EDMUND G. BROWN JR.  
GOVERNOR

June 19, 2013

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

COUNTRY VILLA MURRIETA HEALTHCARE CENTER  
NATIONAL PROVIDER IDENTIFIER (NPI) 1174517650  
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 \$ 1,601, 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 MURRIETA HEALTHCARE CENTER

## Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

## Provider NPI:

1174517650

## OSHPD Facility No.:

206334502

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
<b>SKILLED NURSING CARE</b>				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 3,500,045	\$ 105.99
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 876,626	\$ 26.55
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 886,296	\$ 26.84
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 282,234	\$ 8.55
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 70,308	\$ 2.13
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 16,332	\$ 0.49
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 77,321	\$ 2.34
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 308,681	\$ 9.35
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 1,388,006	\$ 42.03
11	Cost of Routine Service/Audited Total Costs	\$ 7,349,117	\$ 7,405,848	\$ 224.28
12	Total Patient Days (Adj )	33,021	33,021	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 222.56	\$ 224.28	
14	Overpayments (Adj 5)	\$ 0	\$ 1,601	
15	Medi-Cal Days (Adj 4)	12,827	12,888	
16	Medi-Cal Managed Care Days (Adj )		0	
<b>INTERMEDIATE CARE</b>				
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	
<b>MENTALLY DISORDERED CARE</b>				
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	
<b>DEVELOPMENTALLY DISABLED CARE</b>				
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	
<b>SUBACUTE CARE</b>				
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 MURRIETA HEALTHCARE CENTER

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

**Provider NPI:**  
1174517650

**OSHPD Facility No.:**  
206334502

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
<b>SUBACUTE CARE - PEDIATRIC</b>				
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	
<b>TRANSITIONAL INPATIENT CARE</b>				
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	
<b>HOSPICE INPATIENT CARE</b>				
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	
<b>OTHER ROUTINE SERVICES</b>				
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 MURRIETA HEALTHCARE CENTER

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

**Provider NPI:**  
1174517650

**OSHPD Facility No.:**  
206334502

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Svcs	Activities	Total
			155	160	
	<b>GENERAL SERVICES</b>				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 102,494	\$ 102,494		
160	Activities	96,260		\$ 96,260	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
	<b>ANCILLARY SERVICES</b>				
075	Patient Supplies	6,128	0	0	6,128
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	898,088	0	0	898,088
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	702,213	0	0	702,213
083	Speech Pathology	95,706	0	0	95,706
085	Pharmacy	0	0	0	0
090	Laboratory	63,182	0	0	63,182
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
	<b>ROUTINE SERVICES</b>				
105	Skilled Nursing Care	3,301,291	102,494	96,260	3,500,045 *
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 *
	<b>NONREIMBURSABLE</b>				
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	<b>TOTAL</b>	<b>\$ 5,265,362</b>	<b>\$ 102,494</b>	<b>\$ 96,260</b>	<b>\$ 5,265,362</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
INDIRECT CARE LABOR

Provider Name:  
COUNTRY VILLA MURRIETA HEALTHCARE CENTER

Provider NPI:  
1174517650

OSHPD Facility Number:  
206334502

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 Srvs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 73,907	\$ 73,907										
010	Housekeeping	119,093	269	\$ 119,362									
060	Laundry and Linen	75,855	3,333	5,403	\$ 84,591								
065	Dietary	476,385	9,017	14,617	0	\$ 500,019							
155	Social Services	N/A	805	1,305	0	0	\$ 2,110						
160	Activities	N/A	2,135	3,461	0	0	0	\$ 5,596					
165	Administration	N/A	5,544	8,987	0	0	0	0	\$ 14,531	\$ 14,531			
166	Medical Records	108,281	870	1,410	0	0	0	0	110,561		\$ 110,561		
170	Inservice Education - Nursing	86,507	1,232	1,996	0	0	0	\$ 89,735					
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies		365	591	0	0	0	0	0	956	65	497	\$ 1,518
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	25	190	215
080	Physical Therapy		5,513	8,936	0	0	0	0	0	14,450	1,776	13,517	29,743
081	Respiratory Therapy		0	0	0	0	0	0	0	0	44	337	382
082	Occupational Therapy		2,085	3,379	0	0	0	0	0	5,464	1,333	10,146	16,943
083	Speech Pathology		325	528	0	0	0	0	0	853	183	1,390	2,425
085	Pharmacy		508	823	0	0	0	0	0	1,331	803	6,107	8,241
090	Laboratory		0	0	0	0	0	0	0	0	136	1,032	1,168
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	136	1,033	1,168
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
<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care		41,431	67,158	84,591	500,019	2,110	5,596	89,735	790,641	9,988	75,997	876,626 *
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 *
<b>NONREIMBURSABLE</b>													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		474	769	0	0	0	0	0	1,243	41	315	1,599
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 940,028</b>	<b>\$ 73,907</b>	<b>\$ 119,362</b>	<b>\$ 84,591</b>	<b>\$ 500,019</b>	<b>\$ 2,110</b>	<b>\$ 5,596</b>	<b>\$ 89,735</b>	<b>\$ 814,937</b>	<b>\$ 14,531</b>	<b>\$ 110,561</b>	<b>\$ 940,028</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
OTHER - NONLABOR

Provider Name:  
COUNTRY VILLA MURRIETA HEALTHCARE CENTER

Provider NPI:  
1174517650

OSHPD Facility Number:  
206334502

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
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 345,114	\$ 345,114										
010	Housekeeping	33,260	1,258	\$ 34,518									
060	Laundry and Linen	15,147	15,564	1,562	\$ 32,274								
065	Dietary	332,301	42,108	4,227	0	\$ 378,635							
155	Social Services	6,059	3,760	377	0	0	\$ 10,197						
160	Activities	11,243	9,970	1,001	0	0	0	\$ 22,214					
165	Administration	N/A	25,888	2,599	0	0	0	0		\$ 28,487	\$ 28,487		
166	Medical Records	12,993	4,061	408	0	0	0	0		17,462		\$ 17,462	
170	Inservice Education - Nursing	120	5,751	577	0	0	0	0	\$ 6,449				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies	24,742	1,703	171	0	0	0	0	0	26,616	128	78	\$ 26,823
077	Specialized Support Surfaces	13,715	0	0	0	0	0	0	0	13,715	49	30	13,794
080	Physical Therapy	1,401	25,744	2,584	0	0	0	0	0	29,729	3,483	2,135	35,347
081	Respiratory Therapy	24,288	0	0	0	0	0	0	0	24,288	87	53	24,428
082	Occupational Therapy	470	9,734	977	0	0	0	0	0	11,181	2,614	1,602	15,398
083	Speech Pathology	0	1,520	153	0	0	0	0	0	1,672	358	219	2,250
085	Pharmacy	433,012	2,371	238	0	0	0	0	0	435,621	1,574	965	438,160
090	Laboratory	11,148	0	0	0	0	0	0	0	11,148	266	163	11,577
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	74,373	0	0	0	0	0	0	0	74,373	266	163	74,802
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
<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care	192,055	193,467	19,421	32,274	378,635	10,197	22,214	6,449	854,711	19,581	12,003	886,296 *
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 *
<b>NONREIMBURSABLE</b>													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	16,321	2,214	222	0	0	0	0	0	18,757	81	50	18,888
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 1,547,762</b>	<b>\$ 345,114</b>	<b>\$ 34,518</b>	<b>\$ 32,274</b>	<b>\$ 378,635</b>	<b>\$ 10,197</b>	<b>\$ 22,214</b>	<b>\$ 6,449</b>	<b>\$ 1,501,813</b>	<b>\$ 28,487</b>	<b>\$ 17,462</b>	<b>\$ 1,547,762</b>

\* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
COUNTRY VILLA MURRIETA HEALTHCARE CENTER

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

Provider NPI:  
1174517650

OSHPD Facility Number:  
206334502

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
<b>GENERAL SERVICES</b>										
	Capital Related (excluding lines 40 & 45)	\$ 333,261	80%							
	Property Tax (line 40)	83,019	20%	\$ 416,280						
005	Plant Operations and Maintenance			15,738	\$ 15,738					
010	Housekeeping			1,460	57	\$ 1,517				
060	Laundry and Linen			18,064	710	69	\$ 18,843			
065	Dietary			48,870	1,920	186	0	\$ 50,976		
155	Social Services			4,364	171	17	0	0	\$ 4,552	
160	Activities			11,571	455	44	0	0	0	\$ 12,070
165	Administration			30,046	1,181	114	0	0	0	0
166	Medical Records			4,714	185	18	0	0	0	0
170	Inservice Education - Nursing			6,675	262	25	0	0	0	0
<b>ANCILLARY SERVICES</b>										
075	Patient Supplies			1,977	78	8	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			29,879	1,174	114	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			11,298	444	43	0	0	0	0
083	Speech Pathology			1,764	69	7	0	0	0	0
085	Pharmacy			2,752	108	10	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
<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care			224,539	8,822	854	18,843	50,976	4,552	12,070
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
<b>NONREIMBURSABLE</b>										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			2,570	101	10	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 416,280</b>	<b>100%</b>	<b>\$ 416,280</b>	<b>\$ 15,738</b>	<b>\$ 1,517</b>	<b>\$ 18,843</b>	<b>\$ 50,976</b>	<b>\$ 4,552</b>	<b>\$ 12,070</b>

\* (To Schedule 1)

## ALLOCATION OF CAPITAL COSTS

Provider Name:  
COUNTRY VILLA MURRIETA HEALTHCARE CENTER

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

Provider NPI:  
1174517650

OSHPD Facility Number:  
206334502

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 80% Of Total	Property Tax 20% Of Total
	<b>GENERAL SERVICES</b>									
	Capital Related (excluding lines 40 & 45)	\$ 333,261	80%							
	Property Tax (line 40)	83,019	20%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 31,341	\$ 31,341				
166	Medical Records				4,917		\$ 4,917			
170	Inservice Education - Nursing			\$ 6,963						
	<b>ANCILLARY SERVICES</b>									
075	Patient Supplies			0	2,062	141	22	\$ 2,225	\$ 1,781	\$ 444
077	Specialized Support Surfaces			0	0	54	8	62	50	12
080	Physical Therapy			0	31,166	3,832	601	35,599	28,500	7,100
081	Respiratory Therapy			0	0	96	15	111	89	22
082	Occupational Therapy			0	11,785	2,876	451	15,112	12,098	3,014
083	Speech Pathology			0	1,840	394	62	2,296	1,838	458
085	Pharmacy			0	2,871	1,731	272	4,874	3,902	972
090	Laboratory			0	0	293	46	338	271	68
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	293	46	339	271	68
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
	<b>ROUTINE SERVICES</b>									
105	Skilled Nursing Care			6,963	327,619	21,543	3,380	352,541	282,234	70,308
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
	<b>NONREIMBURSABLE</b>									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	2,680	89	14	2,784	2,229	555
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 416,280	100%	\$ 6,963	\$ 380,022	\$ 31,341	\$ 4,917	\$ 416,280	\$ 333,261	\$ 83,019

\* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:  
COUNTRY VILLA MURRIETA HEALTHCARE CENTER

Provider NPI:  
1174517650

OSHPD Facility Number:  
206334502

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. 78% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 4% of Total	Quality Assur. Fees 17% of Total	Caregiver Training 0% of Total
<b>GENERAL SERVICES</b>														
045	Property Insurance	\$ 39,322												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,979,947												
	Total Costs Allocable as Administration	2,019,269	78%											
167	CDPH Licensing Fees	23,760	1%											
168	Professional Liability Insurance	112,487	4%											
169	Quality Assurance Fees	449,068	17%											
174	Caregiver Training	0	0%											
	Total	2,604,584	100%						\$ 2,604,584					
<b>ANCILLARY SERVICES</b>														
075	Patient Supplies			\$ 6,128	\$ 956	\$ 26,616	\$ 2,062	\$ 35,762	11,699	\$ 9,070	\$ 107	\$ 505	\$ 2,017	\$ -
077	Specialized Support Surfaces			0	0	13,715	0	13,715	4,486	3,478	41	194	774	0
080	Physical Therapy			898,088	14,450	29,729	31,166	973,433	318,431	246,871	2,905	13,752	54,902	0
081	Respiratory Therapy			0	0	24,288	0	24,288	7,945	6,160	72	343	1,370	0
082	Occupational Therapy			702,213	5,464	11,181	11,785	730,643	239,009	185,298	2,180	10,322	41,209	0
083	Speech Pathology			95,706	853	1,672	1,840	100,071	32,735	25,379	299	1,414	5,644	0
085	Pharmacy			0	1,331	435,621	2,871	439,823	143,876	111,543	1,312	6,214	24,806	0
090	Laboratory			63,182	0	11,148	0	74,330	24,315	18,851	222	1,050	4,192	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	74,373	0	74,373	24,329	18,862	222	1,051	4,195	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
<b>ROUTINE SERVICES</b>														
105	Skilled Nursing Care			3,500,045	790,641	854,711	327,619	5,473,016	1,790,340	1,388,006	16,332	77,321	308,681	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
<b>NONREIMBURSABLE</b>														
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	1,243	18,757	2,680	22,681	7,419	5,752	68	320	1,279	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	<b>SUBTOTAL</b>	\$ 2,604,584		\$ 5,265,362	\$ 814,937	\$ 1,501,813	\$ 380,022	\$ 7,962,134	\$ 2,604,584					
	Total Administrative Costs							\$ 2,604,584		\$ 2,019,269	\$ 23,760	\$ 112,487	\$ 449,068	\$ -
	Unit Cost Multiplier							0.32712133						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 125,091	\$ 45,949	\$ 36,258	\$ 207,298							
	<b>TOTAL FACILITY COSTS</b>							\$ 10,774,016						

\* (To Schedule 1)

## STATISTICS FOR COST ALLOCATION

Provider Name:  
COUNTRY VILLA MURRIETA HEALTHCARE CENTER

Provider NPI:  
1174517650

OSHPD Facility Number:  
206334502

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)
	<b>GENERAL SERVICES</b>										
005	Plant Operations and Maintenance	1,035									
010	Housekeeping	96	96								
060	Laundry and Linen	1,188	1,188	1,188							
065	Dietary	3,214	3,214	3,214							
155	Social Services	287	287	287							
160	Activities	761	761	761							
165	Administration	1,976	1,976	1,976							
166	Medical Records	310	310	310							
170	Inservice Education - Nursing	439	439	439							
	<b>ANCILLARY SERVICES</b>										
075	Patient Supplies	130	130	130						35,762	35,762
077	Specialized Support Surfaces									13,715	13,715
080	Physical Therapy	1,965	1,965	1,965						973,433	973,433
081	Respiratory Therapy									24,288	24,288
082	Occupational Therapy	743	743	743						730,643	730,643
083	Speech Pathology	116	116	116						100,071	100,071
085	Pharmacy	181	181	181						439,823	439,823
090	Laboratory									74,330	74,330
095	Home Health Services									0	0
100	Other Ancillary Services									74,373	74,373
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care	14,767	14,767	14,767	325,900	97,770	3,493,346	3,493,346	3,493,346	5,473,016	5,473,016
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
	<b>NONREIMBURSABLE</b>										
139	Residential Care									0	0
140	Beauty and Barber	169	169	169						22,681	22,681
145	Other Nonreimbursable									0	0
	<b>TOTAL STATISTICS</b>	<b>27,377</b>	<b>26,342</b>	<b>26,246</b>	<b>325,900</b>	<b>97,770</b>	<b>3,493,346</b>	<b>3,493,346</b>	<b>3,493,346</b>	<b>7,962,134</b>	<b>7,962,134</b>
	<b>TOTAL DIRECT SALARIES COSTS - SCH. 2</b>						\$ 102,494	\$ 96,260			
	<b>UNIT COST MULTIPLIER (DIRECT SALARIES)</b>						0.029339779	0.027555244			
	<b>TOTAL INDIRECT SALARIES COSTS - SCH. 3</b>		\$ 73,907	\$ 119,362	\$ 84,591	\$ 500,019	\$ 2,110	\$ 5,596	\$ 89,735	\$ 14,531	\$ 110,561
	<b>UNIT COST MULTIPLIER (INDIRECT SALARIES)</b>		2.80567155	4.54782994	0.25956109	5.11423907	0.00060414	0.00160191	0.02568746	0.00182495	0.01388580
	<b>TOTAL INDIRECT OTHER COSTS - SCH. 4</b>		\$ 345,114	\$ 34,518	\$ 32,274	\$ 378,635	\$ 10,197	\$ 22,214	\$ 6,449	\$ 28,487	\$ 17,462
	<b>UNIT COST MULTIPLIER (INDIRECT OTHER)</b>		13.10128312	1.31516129	0.09902957	3.87271609	0.00291884	0.00635892	0.00184603	0.00357780	0.00219314
	<b>TOTAL CAPITAL COSTS - SCH. 5</b>	\$ 416,280	\$ 15,738	\$ 1,517	\$ 18,843	\$ 50,976	\$ 4,552	\$ 12,070	\$ 6,963	\$ 31,341	\$ 4,917
	<b>UNIT COST MULTIPLIER (CAPITAL COSTS)</b>	15.20546444	0.59743587	0.05780227	0.05781686	0.52138998	0.00130306	0.00345514	0.00199318	0.00393623	0.00061753

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
COUNTRY VILLA MURRIETA HEALTHCARE CENTER

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

Provider NPI:  
1174517650

OSHPD Facility Number:  
206334502

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	\$ 59,615	\$ 0	\$ 59,615	(Sch 3)
005	.20-.39	Fringe Benefits	6200	14,292	0	14,292	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	345,114	0	345,114	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 419,021	\$ 0	\$ 419,021	
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	119,093	0	119,093	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	33,528	(268)	33,260	(Sch 4)
010		Housekeeping - Total	6300	\$ 152,621	\$ (268)	\$ 152,353	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 52,035	\$ 0	\$ 52,035	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	21,181	0	21,181	(Sch 5)
025		Depreciation: Equipment	7140	(27,650)	27,650	0	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	32,442	(6)	32,436	(Sch 5)
040		Property Taxes	7300	83,019	0	83,019	(Sch 5)
045		Property Insurance	7400	39,322	0	39,322	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	227,609	0	227,609	(Sch 6)
055		Interest - Other	7600	\$ 0	\$ 0	\$ 0	(Sch 6)
057		<b>Subtotal 005 - 055</b>		\$ 999,600	\$ 27,376	\$ 1,026,976	
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	75,855	0	75,855	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	15,147	0	15,147	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 91,002	\$ 0	\$ 91,002	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 378,181	\$ 0	\$ 378,181	(Sch 3)
065	.20-.39	Fringe Benefits	6500	98,204	0	98,204	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	332,301	0	332,301	(Sch 4)
065		Dietary - Total	6500	\$ 808,686	\$ 0	\$ 808,686	
070		Provision for Bad Debts	7700	\$ 0	0	\$ 0	
		<b>Ancillary Services</b>					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$ 5,020	\$ 0	\$ 5,020	(Sch 2)
075	.20-.39	Fringe Benefits	8100	1,108	0	1,108	(Sch 2)
075	.79	Agency Staff	8100	0	0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	24,698	44	24,742	(Sch 4)
075		Patient Supplies - Total	8100	\$ 30,826	\$ 44	\$ 30,870	
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	13,715	0	13,715	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 13,715	\$ 0	\$ 13,715	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
COUNTRY VILLA MURRIETA HEALTHCARE CENTER

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

Provider NPI:  
1174517650

OSHPD Facility Number:  
206334502

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	898,088	0	898,088	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	1,401	0	1,401	(Sch 4)
080		Physical Therapy - Total	8200	\$ 899,489	\$ 0	\$ 899,489	
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	24,282	6	24,288	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 24,282	\$ 6	\$ 24,288	
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	702,213	0	702,213	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	470	0	470	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 702,683	\$ 0	\$ 702,683	
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	95,706	0	95,706	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	0	0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 95,706	\$ 0	\$ 95,706	
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	433,012	0	433,012	(Sch 4)
085		Pharmacy - Total	8300	\$ 433,012	\$ 0	\$ 433,012	
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	\$ 2,363	\$ 0	\$ 2,363	(Sch 2)
090	.20-.39	Fringe Benefits	8400	521	0	521	(Sch 2)
090	.79	Agency Staff	8400	60,298	0	60,298	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	11,628	(480)	11,148	(Sch 4)
090		Laboratory - Total	8400	\$ 74,810	\$ (480)	\$ 74,330	
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	74,373	0	74,373	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 74,373	\$ 0	\$ 74,373	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
COUNTRY VILLA MURRIETA HEALTHCARE CENTER

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

Provider NPI:  
1174517650

OSHPD Facility Number:  
206334502

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		\$ 2,348,896	\$ (430)	\$ 2,348,466	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 2,610,576	\$ 0	\$ 2,610,576	(Sch 2)
105	.20-.39	Fringe Benefits	6110	690,715	0	690,715	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	191,399	656	192,055	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 3,492,690	\$ 656	\$ 3,493,346	
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 MURRIETA HEALTHCARE CENTER

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

Provider NPI:  
1174517650

OSHPD Facility Number:  
206334502

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)
		<b>Other Nonreimbursable</b>				
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	16,321	0	16,321 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 16,321	\$ 0	\$ 16,321
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		<b>Subtotal 105 - 145</b>		\$ 3,509,011	\$ 656	\$ 3,509,667
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 80,548	\$ 0	\$ 80,548 (Sch 2)
155	.20-.39	Fringe Benefits	6600	21,946	0	21,946 (Sch 2)
155	.49	Agency Staff	6600	0	0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	6,059	0	6,059 (Sch 4)
155		Social Services - Total	6600	\$ 108,553	\$ 0	\$ 108,553

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
COUNTRY VILLA MURRIETA HEALTHCARE CENTER

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

Provider NPI:  
1174517650

OSHPD Facility Number:  
206334502

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	\$ 74,011	\$ 0	\$ 74,011	(Sch 2)
160	.20-.39	Fringe Benefits	6700	22,249	0	22,249	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	11,243	0	11,243	(Sch 4)
160		Activities - Total	6700	\$ 107,503	\$ 0	\$ 107,503	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 356,598	\$ 0	\$ 356,598	(Sch 6)
165	.20-.39	Fringe Benefits	6900	95,975	0	95,975	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	1,527,343	31	1,527,374	(Sch 6)
165		Administration - Total	6900	\$ 1,979,916	\$ 31	\$ 1,979,947	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 84,078	\$ 0	\$ 84,078	(Sch 3)
166	.20-.39	Fringe Benefits	6900	24,203	0	24,203	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	12,993	0	12,993	(Sch 4)
166		Medical Records - Total	6900	\$ 121,274	\$ 0	\$ 121,274	
167		CDPH Licensing Fees	6900	\$ 23,760	\$ 0	\$ 23,760	(Sch 6)
168		Professional Liability Insurance	6900	\$ 112,487	\$ 0	\$ 112,487	(Sch 6)
169		Quality Assurance Fees	6900	\$ 449,068	\$ 0	\$ 449,068	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 65,312	\$ 0	\$ 65,312	(Sch 3)
170	.20-.39	Fringe Benefits	6800	21,195	0	21,195	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	120	0	120	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 86,627	\$ 0	\$ 86,627	
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	
		<b>Subtotal 155 - 174</b>		\$ 2,989,188	\$ 31	\$ 2,989,219	
200		<b>Total</b>		\$ 10,746,383	\$ 27,633	\$ 10,774,016	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 154,334	
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\* For informational purposes only, this amount is included in various cost centers above.

Provider Name:  
COUNTRY VILLA MURRIETA HEALTHCARE CENTER

Provider NPI:  
1174517650

OSHPD Facility Number:  
206334502  
Fiscal Period:  
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Line No.	Sub No.	Description	TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ				
005	1	Plant Operations and Maintenance - Salaries and Wages	0							
005	2	Plant Operations and Maintenance - Fringe Benefits	0							
005	3	Plant Operations and Maintenance - Agency Staff	0							
005	4	Plant Operations and Maintenance - Other - Nonlabor	0							
010	1	Housekeeping - Salaries and Wages	0							
010	2	Housekeeping - Fringe Benefits	0							
010	3	Housekeeping - Agency Staff	0							
010	4	Housekeeping - Other - Nonlabor	(268)	(268)						
015	4	Depreciation: Buildings and Improvements	0							
020	4	Depreciation: Leasehold Improvements	0							
025	4	Depreciation: Equipment	27,650		27,650					
030	4	Depreciation and Amortization - Other	0							
035	4	Leases and Rentals	(6)	(6)						
040	4	Property Taxes	0							
045	4	Property Insurance	0							
050	4	Interest - Property, Plant, and Equipment	0							
055	4	Interest - Other	0							
060	1	Laundry and Linen - Salaries and Wages	0							
060	2	Laundry and Linen - Fringe Benefits	0							
060	3	Laundry and Linen - Agency Staff	0							
060	4	Laundry and Linen - Other - Nonlabor	0							
065	1	Dietary - Salaries and Wages	0							
065	2	Dietary - Fringe Benefits	0							
065	3	Dietary - Agency Staff	0							
065	4	Dietary - Other - Nonlabor	0							
070	4	Provision for Bad Debts	0							
075	1	Patient Supplies - Salaries and Wages	0							
075	2	Patient Supplies - Fringe Benefits	0							
075	3	Patient Supplies - Agency Staff	0							
075	4	Patient Supplies - Other - Nonlabor	44	44						
077	1	Specialized Support Surfaces - Salaries and Wages	0							
077	2	Specialized Support Surfaces - Fringe Benefits	0							
077	3	Specialized Support Surfaces - Agency Staff	0							
077	4	Specialized Support Surfaces - Other - Nonlabor	0							
080	1	Physical Therapy - Salaries and Wages	0							
080	2	Physical Therapy - Fringe Benefits	0							
080	3	Physical Therapy - Agency Staff	0							
080	4	Physical Therapy - Other - Nonlabor	0							
081	1	Respiratory Therapy - Salaries and Wages	0							
081	2	Respiratory Therapy - Fringe Benefits	0							
081	3	Respiratory Therapy - Agency Staff	0							
081	4	Respiratory Therapy - Other - Nonlabor	6	6						
082	1	Occupational Therapy - Salaries and Wages	0							
082	2	Occupational Therapy - Fringe Benefits	0							
082	3	Occupational Therapy - Agency Staff	0							
082	4	Occupational Therapy - Other - Nonlabor	0							
083	1	Speech Pathology - Salaries and Wages	0							
083	2	Speech Pathology - Fringe Benefits	0							
083	3	Speech Pathology - Agency Staff	0							







Provider Name							Fiscal Period			Provider NPI		Adjustments
COUNTRY VILLA MURRIETA HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1174517650		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						
<b><u>MEMORANDUM ADJUSTMENT</u></b>												
1	Not Reported			8	210		Total Facility Group Health Insurance To include total group health insurance costs for informational purposes. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304		\$0	\$154,334	\$154,334	

Provider Name							Fiscal Period	Provider NPI	Adjustments	
COUNTRY VILLA MURRIETA HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1174517650	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				
<b><u>ADJUSTMENTS TO REPORTED COSTS</u></b>										
2	10.5	010	4	8A-1	010	4	Housekeeping - Other - Nonlabor	\$33,528	(\$268)	\$33,260
	10.5	035	4	8A-1	035	4	Leases and Rentals	32,442	(6)	32,436
	10.5	075	4	8A-1	075	4	Patient Supplies - Other - Nonlabo	24,698	44	24,742
	10.5	081	4	8A-1	081	4	Respiratory Therapy - Other - Nonlabo	24,282	6	24,288
	10.5	090	4	8A-1	090	4	Laboratory - Other - Nonlabor	11,628	(480)	11,148
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	191,399	656	192,055
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	1,527,343	31	1,527,374
							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			
3	10.5	025	4	8A-1	025	4	Depreciation - Equipment	(\$27,650)	\$27,650	\$0
							To zero out the negative balance for depreciation equipment expense for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8			

Provider Name							Fiscal Period	Provider NPI		Adjustments
COUNTRY VILLA MURRIETA HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1174517650		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				
<b><u>ADJUSTMENT TO REPORTED PATIENT DAYS</u></b>										
4	4.1	5	2	1	15	Medi-Cal Days	12,827	61	12,888	
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										

Provider Name							Fiscal Period			Provider NPI		Adjustments
COUNTRY VILLA MURRIETA HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1174517650		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		Overpayment To recover outstanding Medi-Cal credit balances. CCR, Title 22, Sections 50761 and 51458.1 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304		\$0	\$1,601	\$1,601	