

**REPORT
ON THE
RATE SETTING AUDIT**

**COUNTRY VILLA REDLANDS HEALTHCARE CENTER
REDLANDS, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1790779288**

**FISCAL PERIOD ENDED
DECEMBER 31, 2011**

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

**Section Chief: Daniel J. Giardinelli
Audit Supervisor: Henry Kwan
Auditor: Peter Scollan**



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



EDMUND G. BROWN JR.
GOVERNOR

July 10, 2013

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

COUNTRY VILLA REDLANDS HEALTHCARE CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1790779288
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 \$4,350, 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 REDLANDS HEALTHCARE CENTER

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1790779288

OSHPD Facility No.:

206361114

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
SKILLED NURSING CARE				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 2,844,135	\$ 105.09
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 609,114	\$ 22.51
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 615,353	\$ 22.74
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 187,952	\$ 6.94
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 18,962	\$ 0.70
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 15,614	\$ 0.58
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 73,922	\$ 2.73
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 299,188	\$ 11.05
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 665,210	\$ 24.58
11	Cost of Routine Service/Audited Total Costs	\$ 5,320,828	\$ 5,329,449	\$ 196.91
12	Total Patient Days (Adj)	27,065	27,065	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 196.59	\$ 196.91	
14	Overpayments (Adj 4)	\$ 0	\$ 4,350	
15	Medi-Cal Days (Adj 3)	19,918	19,825	
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 REDLANDS HEALTHCARE CENTER

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

Provider NPI:
1790779288

OSHPD Facility No.:
206361114

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 REDLANDS HEALTHCARE CENTER

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

Provider NPI:
1790779288

OSHPD Facility No.:
206361114

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	\$ 102,676	\$ 102,676		
160	Activities	179,331		\$ 179,331	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
ANCILLARY SERVICES					
075	Patient Supplies	6,313	0	0	6,313
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	296,290	0	0	296,290
081	Respiratory Therapy	49,375	0	0	49,375
082	Occupational Therapy	248,541	0	0	248,541
083	Speech Pathology	90,968	0	0	90,968
085	Pharmacy	0	0	0	0
090	Laboratory	27,757	0	0	27,757
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	0	0	0	0
101	Subacute Care Ancillary Services	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
ROUTINE SERVICES					
105	Skilled Nursing Care	2,562,128	102,676	179,331	2,844,135 *
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	\$ 3,563,379	\$ 102,676	\$ 179,331	\$ 3,563,379

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
COUNTRY VILLA REDLANDS HEALTHCARE CENTER

Provider NPI:
1790779288

OSHPD Facility Number:
206361114

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	\$ 63,188	\$ 63,188										
010	Housekeeping	104,920	242	\$ 105,162									
060	Laundry and Linen	68,144	1,943	3,246	\$ 73,332								
065	Dietary	261,932	5,947	9,935	0	\$ 277,814							
155	Social Services	N/A	721	1,204	0	0	\$ 1,924						
160	Activities	N/A	5,399	9,021	0	0	0	\$ 14,420					
165	Administration	N/A	3,361	5,615	0	0	0	0	\$ 8,976	\$ 8,976			
166	Medical Records	50,368	684	1,143	0	0	0	0	52,195		\$ 52,195		
170	Inservice Education - Nursing	79,257	839	1,402	0	0	0	0	\$ 81,498				
ANCILLARY SERVICES													
075	Patient Supplies		278	465	0	0	0	0	0	743	38	222	\$ 1,003
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	44	259	303
080	Physical Therapy		1,136	1,897	0	0	0	0	0	3,033	533	3,098	6,663
081	Respiratory Therapy		0	0	0	0	0	0	0	0	95	550	645
082	Occupational Therapy		410	686	0	0	0	0	0	1,096	439	2,552	4,086
083	Speech Pathology		123	206	0	0	0	0	0	329	160	931	1,419
085	Pharmacy		342	571	0	0	0	0	0	913	251	1,461	2,625
090	Laboratory		0	0	0	0	0	0	0	0	58	336	394
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	38	221	259
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		41,330	69,049	73,332	277,814	1,924	14,420	81,498	559,367	7,300	42,447	609,114
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		433	724	0	0	0	0	0	1,157	20	119	1,297
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 627,809	\$ 63,188	\$ 105,162	\$ 73,332	\$ 277,814	\$ 1,924	\$ 14,420	\$ 81,498	\$ 566,638	\$ 8,976	\$ 52,195	\$ 627,809

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
COUNTRY VILLA REDLANDS HEALTHCARE CENTER

Provider NPI:
1790779288

OSHPD Facility Number:
206361114

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	\$ 158,594	\$ 158,594										
010	Housekeeping	15,381	607	\$ 15,988									
060	Laundry and Linen	14,851	4,876	493	\$ 20,220								
065	Dietary	219,601	14,925	1,510	0	\$ 236,037							
155	Social Services	7,590	1,808	183	0	0	\$ 9,581						
160	Activities	12,931	13,552	1,371	0	0	0	\$ 27,854					
165	Administration	N/A	8,436	854	0	0	0	0		\$ 9,289	\$ 9,289		
166	Medical Records	7,294	1,717	174	0	0	0	0		9,185		\$ 9,185	
170	Inservice Education - Nursing	1,400	2,106	213	0	0	0	0	\$ 3,719				
ANCILLARY SERVICES													
075	Patient Supplies	13,193	698	71	0	0	0	0	0	13,962	40	39	\$ 14,041
077	Specialized Support Surfaces	25,576	0	0	0	0	0	0	0	25,576	46	45	25,668
080	Physical Therapy	49	2,850	288	0	0	0	0	0	3,187	551	545	4,284
081	Respiratory Therapy	5,068	0	0	0	0	0	0	0	5,068	98	97	5,263
082	Occupational Therapy	225	1,030	104	0	0	0	0	0	1,359	454	449	2,262
083	Speech Pathology	0	309	31	0	0	0	0	0	340	166	164	670
085	Pharmacy	141,452	858	87	0	0	0	0	0	142,397	260	257	142,914
090	Laboratory	5,532	0	0	0	0	0	0	0	5,532	60	59	5,651
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	21,849	0	0	0	0	0	0	0	21,849	39	39	21,927
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	188,686	103,734	10,497	20,220	236,037	9,581	27,854	3,719	600,329	7,554	7,469	615,353 *
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	7,923	1,087	110	0	0	0	0	0	9,120	21	21	9,163
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 847,195	\$ 158,594	\$ 15,988	\$ 20,220	\$ 236,037	\$ 9,581	\$ 27,854	\$ 3,719	\$ 828,721	\$ 9,289	\$ 9,185	\$ 847,195

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
COUNTRY VILLA REDLANDS HEALTHCARE CENTER

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

Provider NPI:
1790779288

OSHPD Facility Number:
206361114

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)	\$ 198,944	91%							
	Property Tax (line 40)	20,071	9%	\$ 219,015						
005	Plant Operations and Maintenance			8,274	\$ 8,274					
010	Housekeeping			806	32	\$ 838				
060	Laundry and Linen			6,479	254	26	\$ 6,759			
065	Dietary			19,833	779	79	0	\$ 20,691		
155	Social Services			2,403	94	10	0	0	\$ 2,507	
160	Activities			18,008	707	72	0	0	0	\$ 18,787
165	Administration			11,209	440	45	0	0	0	0
166	Medical Records			2,281	90	9	0	0	0	0
170	Inservice Education - Nursing			2,799	110	11	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			928	36	4	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			3,787	149	15	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			1,369	54	5	0	0	0	0
083	Speech Pathology			411	16	2	0	0	0	0
085	Pharmacy			1,141	45	5	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			137,843	5,412	550	6,759	20,691	2,507	18,787
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			1,445	57	6	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 219,015	100%	\$ 219,015	\$ 8,274	\$ 838	\$ 6,759	\$ 20,691	\$ 2,507	\$ 18,787

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
COUNTRY VILLA REDLANDS HEALTHCARE CENTER

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

Provider NPI:
1790779288

OSHPD Facility Number:
206361114

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 91% Of Total	Property Tax 9% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 198,944	91%							
	Property Tax (line 40)	20,071	9%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 11,694	\$ 11,694				
166	Medical Records				2,380		\$ 2,380			
170	Inservice Education - Nursing			\$ 2,920						
	ANCILLARY SERVICES									
075	Patient Supplies			0	968	50	10	\$ 1,028	\$ 934	\$ 94
077	Specialized Support Surfaces			0	0	58	12	70	63	6
080	Physical Therapy			0	3,951	694	141	4,786	4,348	439
081	Respiratory Therapy			0	0	123	25	148	135	14
082	Occupational Therapy			0	1,428	572	116	2,116	1,922	194
083	Speech Pathology			0	428	208	42	679	617	62
085	Pharmacy			0	1,190	327	67	1,584	1,439	145
090	Laboratory			0	0	75	15	91	82	8
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	49	10	60	54	5
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
	ROUTINE SERVICES									
105	Skilled Nursing Care			2,920	195,468	9,510	1,936	206,914	187,952	18,962
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	1,507	27	5	1,540	1,398	141
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 219,015	100%	\$ 2,920	\$ 204,941	\$ 11,694	\$ 2,380	\$ 219,015	\$ 198,944	\$ 20,071

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
COUNTRY VILLA REDLANDS HEALTHCARE CENTER

Provider NPI:
1790779288

OSHPD Facility Number:
206361114

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. 63% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 7% of Total	Quality Assur. Fees 28% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 17,555												
055	Interest - Other	8,690												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	791,732												
	Total Costs Allocable as Administration	817,977	63%											
167	CDPH Licensing Fees	19,200	1%											
168	Professional Liability Insurance	90,898	7%											
169	Quality Assurance Fees	367,897	28%											
174	Caregiver Training	0	0%											
	Total	1,295,972	100%						\$ 1,295,972					
ANCILLARY SERVICES														
075	Patient Supplies			\$ 6,313	\$ 743	\$ 13,962	\$ 968	\$ 21,986	5,518	\$ 3,483	\$ 82	\$ 387	\$ 1,566	\$ -
077	Specialized Support Surfaces			0	0	25,576	0	25,576	6,419	4,051	95	450	1,822	0
080	Physical Therapy			296,290	3,033	3,187	3,951	306,461	76,915	48,546	1,140	5,395	21,834	0
081	Respiratory Therapy			49,375	0	5,068	0	54,443	13,664	8,624	202	958	3,879	0
082	Occupational Therapy			248,541	1,096	1,359	1,428	252,425	63,353	39,987	939	4,444	17,985	0
083	Speech Pathology			90,968	329	340	428	92,066	23,106	14,584	342	1,621	6,559	0
085	Pharmacy			0	913	142,397	1,190	144,501	36,267	22,890	537	2,544	10,295	0
090	Laboratory			27,757	0	5,532	0	33,289	8,355	5,273	124	586	2,372	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	21,849	0	21,849	5,484	3,461	81	385	1,557	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			2,844,135	559,367	600,329	195,468	4,199,300	1,053,934	665,210	15,614	73,922	299,188	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	1,157	9,120	1,507	11,785	2,958	1,867	44	207	840	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 1,295,972		\$ 3,563,379	\$ 566,638	\$ 828,721	\$ 204,941	\$ 5,163,679	\$ 1,295,972					
	Total Administrative Costs							\$ 1,295,972		\$ 817,977	\$ 19,200	\$ 90,898	\$ 367,897	\$ -
	Unit Cost Multiplier							0.25097842						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 61,171	\$ 18,474	\$ 14,074	\$ 93,719							
	TOTAL FACILITY COSTS							\$ 6,553,370						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
COUNTRY VILLA REDLANDS HEALTHCARE CENTER

Provider NPI:
1790779288

OSHPD Facility Number:
206361114

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	544									
010	Housekeeping	53	53								
060	Laundry and Linen	426	426	426							
065	Dietary	1,304	1,304	1,304							
155	Social Services	158	158	158							
160	Activities	1,184	1,184	1,184							
165	Administration	737	737	737							
166	Medical Records	150	150	150							
170	Inservice Education - Nursing	184	184	184							
	ANCILLARY SERVICES										
075	Patient Supplies	61	61	61						21,986	21,986
077	Specialized Support Surfaces									25,576	25,576
080	Physical Therapy	249	249	249						306,461	306,461
081	Respiratory Therapy									54,443	54,443
082	Occupational Therapy	90	90	90						252,425	252,425
083	Speech Pathology	27	27	27						92,066	92,066
085	Pharmacy	75	75	75						144,501	144,501
090	Laboratory									33,289	33,289
095	Home Health Services									0	0
100	Other Ancillary Services									21,849	21,849
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	9,063	9,063	9,063	268,730	80,619	2,750,814	2,750,814	2,750,814	4,199,300	4,199,300
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	95	95	95						11,785	11,785
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	14,400	13,856	13,803	268,730	80,619	2,750,814	2,750,814	2,750,814	5,163,679	5,163,679
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 102,676 0.037325679	\$ 179,331 0.065191976			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 63,188 4.56033487	\$ 105,162 7.61875663	\$ 73,332 0.27288465	\$ 277,814 3.44600572	\$ 1,924 0.00069954	\$ 14,420 0.00524210	\$ 81,498 0.02962685	\$ 8,976 0.00173829	\$ 52,195 0.01010808
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 158,594 11.44587182	\$ 15,988 1.15827220	\$ 20,220 0.07524417	\$ 236,037 2.92780615	\$ 9,581 0.00348313	\$ 27,854 0.01012584	\$ 3,719 0.00135202	\$ 9,289 0.00179896	\$ 9,185 0.00177870
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 219,015 15.20937500	\$ 8,274 0.59713482	\$ 838 0.06069297	\$ 6,759 0.02515323	\$ 20,691 0.25664958	\$ 2,507 0.00091137	\$ 18,787 0.00682953	\$ 2,920 0.00106135	\$ 11,694 0.00226469	\$ 2,380 0.00046093

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
COUNTRY VILLA REDLANDS HEALTHCARE CENTER

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

Provider NPI:
1790779288

OSHPD Facility Number:
206361114

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	\$ 48,671	\$ 0	\$ 48,671	(Sch 3)
005	.20-.39	Fringe Benefits	6200	14,517	0	14,517	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	158,594	0	158,594	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 221,782	\$ 0	\$ 221,782	
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	104,920	0	104,920	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	15,381	0	15,381	(Sch 4)
010		Housekeeping - Total	6300	\$ 120,301	\$ 0	\$ 120,301	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 0	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	6,618	0	6,618	(Sch 5)
025		Depreciation: Equipment	7140	15,562	0	15,562	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	176,819	(55)	176,764	(Sch 5)
040		Property Taxes	7300	20,071	0	20,071	(Sch 5)
045		Property Insurance	7400	17,555	0	17,555	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	0	0	0	(Sch 6)
055		Interest - Other	7600	\$ 8,690	\$ 0	\$ 8,690	(Sch 6)
057		Subtotal 005 - 055		\$ 587,398	\$ (55)	\$ 587,343	
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	68,144	0	68,144	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	14,851	0	14,851	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 82,995	\$ 0	\$ 82,995	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 206,219	\$ 0	\$ 206,219	(Sch 3)
065	.20-.39	Fringe Benefits	6500	55,713	0	55,713	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	219,683	(82)	219,601	(Sch 4)
065		Dietary - Total	6500	\$ 481,615	\$ (82)	\$ 481,533	
070		Provision for Bad Debts	7700	\$ 0	0	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$ 4,979	\$ 0	\$ 4,979	(Sch 2)
075	.20-.39	Fringe Benefits	8100	1,334	0	1,334	(Sch 2)
075	.79	Agency Staff	8100	0	0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	19,986	(6,793)	13,193	(Sch 4)
075		Patient Supplies - Total	8100	\$ 26,299	\$ (6,793)	\$ 19,506	
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	25,576	0	25,576	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 25,576	\$ 0	\$ 25,576	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
COUNTRY VILLA REDLANDS HEALTHCARE CENTER

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

Provider NPI:
1790779288

OSHPD Facility Number:
206361114

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	296,290	0	296,290	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	49	0	49	(Sch 4)
080		Physical Therapy - Total	8200	\$ 296,339	\$ 0	\$ 296,339	
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	49,375	0	49,375	(Sch 2)
081	.40-.99	Other - Nonlabor	8220	5,068	0	5,068	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 54,443	\$ 0	\$ 54,443	
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	248,541	0	248,541	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	225	0	225	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 248,766	\$ 0	\$ 248,766	
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	90,968	0	90,968	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	0	0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 90,968	\$ 0	\$ 90,968	
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	141,452	0	141,452	(Sch 4)
085		Pharmacy - Total	8300	\$ 141,452	\$ 0	\$ 141,452	
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	\$ 1,324	\$ 0	\$ 1,324	(Sch 2)
090	.20-.39	Fringe Benefits	8400	354	0	354	(Sch 2)
090	.79	Agency Staff	8400	26,079	0	26,079	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	5,314	218	5,532	(Sch 4)
090		Laboratory - Total	8400	\$ 33,071	\$ 218	\$ 33,289	
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	21,849	0	21,849	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 21,849	\$ 0	\$ 21,849	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
COUNTRY VILLA REDLANDS HEALTHCARE CENTER

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

Provider NPI:
1790779288

OSHPD Facility Number:
206361114

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		\$ 938,763	\$ (6,575)	\$ 932,188	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,985,706	\$ 0	\$ 1,985,706	(Sch 2)
105	.20-.39	Fringe Benefits	6110	576,422	0	576,422	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	182,021	6,665	188,686	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,744,149	\$ 6,665	\$ 2,750,814	
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 REDLANDS HEALTHCARE CENTER

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

Provider NPI:
1790779288

OSHPD Facility Number:
206361114

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	7,923	0	7,923	(Sch 4)
140		Beauty and Barber - Total	8900	\$ 7,923	\$ 0	\$ 7,923	
145		Other Nonreimbursable					
145	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0	(Sch 2)
145	.20-.39	Fringe Benefits	9100	0	0	0	(Sch 2)
145	.49	Agency Staff	9100	0	0	0	(Sch 2)
145	.40-.99	Other - Nonlabor	9100	0	0	0	(Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0	
146		Subtotal 105 - 145		\$ 2,752,072	\$ 6,665	\$ 2,758,737	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	\$ 82,295	\$ 0	\$ 82,295	(Sch 2)
155	.20-.39	Fringe Benefits	6600	20,381	0	20,381	(Sch 2)
155	.49	Agency Staff	6600	0	0	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600	7,590	0	7,590	(Sch 4)
155		Social Services - Total	6600	\$ 110,266	\$ 0	\$ 110,266	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
COUNTRY VILLA REDLANDS HEALTHCARE CENTER

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

Provider NPI:
1790779288

OSHPD Facility Number:
206361114

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	\$ 137,034	\$ 0	\$ 137,034	(Sch 2)
160	.20-.39	Fringe Benefits	6700	42,297	0	42,297	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	12,931	0	12,931	(Sch 4)
160		Activities - Total	6700	\$ 192,262	\$ 0	\$ 192,262	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 238,002	\$ 0	\$ 238,002	(Sch 6)
165	.20-.39	Fringe Benefits	6900	78,677	0	78,677	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	475,144	(91)	475,053	(Sch 6)
165		Administration - Total	6900	\$ 791,823	\$ (91)	\$ 791,732	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 40,132	\$ 0	\$ 40,132	(Sch 3)
166	.20-.39	Fringe Benefits	6900	10,236	0	10,236	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	7,294	0	7,294	(Sch 4)
166		Medical Records - Total	6900	\$ 57,662	\$ 0	\$ 57,662	
167		CDPH Licensing Fees	6900	\$ 19,200	\$ 0	\$ 19,200	(Sch 6)
168		Professional Liability Insurance	6900	\$ 90,898	\$ 0	\$ 90,898	(Sch 6)
169		Quality Assurance Fees	6900	\$ 367,897	\$ 0	\$ 367,897	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 61,808	\$ 0	\$ 61,808	(Sch 3)
170	.20-.39	Fringe Benefits	6800	17,449	0	17,449	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	1,400	0	1,400	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 80,657	\$ 0	\$ 80,657	
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		\$ 1,710,665	\$ (91)	\$ 1,710,574	
200		Total		\$ 6,553,508	\$ (138)	\$ 6,553,370	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 146,690	
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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 REDLANDS HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1790779288		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 identify group health insurance for informational purposes onl 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 230	\$0	\$146,690	\$146,690		

Provider Name							Fiscal Period	Provider NPI		Adjustments
COUNTRY VILLA REDLANDS HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1790779288		4
Report References										
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
<u>ADJUSTMENT TO REPORTED COSTS</u>										
2	10.5	035	4	8A-1	035	4	Leases and Rentals	\$176,819	(\$55)	\$176,764
	10.5	065	4	8A-1	065	4	Dietary - Other - Nonlabor	219,683	(82)	219,601
	10.5	075	4	8A-1	075	4	Patient Supplies - Other - Nonlabor	19,986	(6,793)	13,193
	10.5	090	4	8A-1	090	4	Laboratory - Other - Nonlabor	5,314	218	5,532
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	182,021	6,665	188,686
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	475,144	(91)	475,053
							To adjust TwinMed supplies expense to agree with the provider's records. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304			

Provider Name							Fiscal Period	Provider NPI		Adjustments
COUNTRY VILLA REDLANDS HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1790779288		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	19,918	(93)	19,825	
To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: January 1, 2011 through December 31, 2011 Payment Period: January 1, 2011 through July 31, 2012 Report Date: August 6, 2012 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2304, 2404, and 2408 CCR, Title 22, Section 51541										

Provider Name							Fiscal Period			Provider NPI		Adjustments
COUNTRY VILLA REDLANDS HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1790779288		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		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	\$4,350	\$4,350	