

**REPORT
ON THE
RATE SETTING AUDIT**

**COUNTRY VILLA HACIENDA HEALTHCARE CENTER
SAN BERNARDINO, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1477547750**

**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: Jeff Mai**



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



EDMUND G. BROWN JR.
GOVERNOR

July 3, 2013

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

COUNTRY VILLA HACIENDA HEALTHCARE CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1477547750
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 \$9,668, 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 HACIENDA HEALTHCARE CENTER

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1477547750

OSHPD Facility No.:

206361161

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	\$ 2,939,665	\$ 94.76
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 851,568	\$ 27.45
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 722,856	\$ 23.30
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 451,629	\$ 14.56
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 14,536	\$ 0.47
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 19,842	\$ 0.64
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 155,932	\$ 5.03
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 360,536	\$ 11.62
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 707,088	\$ 22.79
11	Cost of Routine Service/Audited Total Costs	\$ 6,208,443	\$ 6,223,653	\$ 200.62
12	Total Patient Days (Adj)	31,022	31,022	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 200.13	\$ 200.62	
14	Overpayments (Adj 7)	\$ 0	\$ 9,668	
15	Medi-Cal Days (Adj 6)	24,657	24,664	
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 HACIENDA HEALTHCARE CENTER

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

Provider NPI:
1477547750

OSHPD Facility No.:
206361161

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 HACIENDA HEALTHCARE CENTER

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

Provider NPI:
1477547750

OSHPD Facility No.:
206361161

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	\$ 52,473	\$ 52,473		
160	Activities	85,934		\$ 85,934	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
	ANCILLARY SERVICES				
075	Patient Supplies	4,875	0	0	4,875
077	Specialized Support Surfaces	0	0	0	0
080	Physical Therapy	230,355	0	0	230,355
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	202,724	0	0	202,724
083	Speech Pathology	41,637	0	0	41,637
085	Pharmacy	0	0	0	0
090	Laboratory	15,835	0	0	15,835
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	2,801,258	52,473	85,934	2,939,665
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	\$ 3,435,091	\$ 52,473	\$ 85,934	\$ 3,435,091

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
COUNTRY VILLA HACIENDA HEALTHCARE CENTER

Provider NPI:
1477547750

OSHPD Facility Number:
206361161

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
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 79,736	\$ 79,736										
010	Housekeeping	127,015	143	\$ 127,158									
060	Laundry and Linen	82,494	2,720	4,346	\$ 89,560								
065	Dietary	403,059	6,420	10,256	0	\$ 419,735							
155	Social Services	N/A	271	433	0	0	\$ 704						
160	Activities	N/A	9,397	15,012	0	0	0	\$ 24,409					
165	Administration	N/A	5,126	8,190	0	0	0	0	\$ 13,316	\$ 13,316			
166	Medical Records	102,752	1,018	1,626	0	0	0	0	105,396		\$ 105,396		
170	Inservice Education - Nursing	85,490	961	1,535	0	0	0	0	\$ 87,985				
ANCILLARY SERVICES													
075	Patient Supplies		423	676	0	0	0	0	0	1,099	89	703	\$ 1,891
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	157	1,246	1,403
080	Physical Therapy		1,598	2,553	0	0	0	0	0	4,151	591	4,677	9,419
081	Respiratory Therapy		0	0	0	0	0	0	0	0	9	69	78
082	Occupational Therapy		1,274	2,036	0	0	0	0	0	3,311	516	4,080	7,906
083	Speech Pathology		166	266	0	0	0	0	0	432	104	823	1,359
085	Pharmacy		466	745	0	0	0	0	0	1,211	352	2,785	4,347
090	Laboratory		0	0	0	0	0	0	0	0	53	422	476
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	25	199	224
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		49,129	78,489	89,560	419,735	704	24,409	87,985	750,012	11,392	90,164	851,568 *
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		623	995	0	0	0	0	0	1,618	29	228	1,875
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 880,546	\$ 79,736	\$ 127,158	\$ 89,560	\$ 419,735	\$ 704	\$ 24,409	\$ 87,985	\$ 761,834	\$ 13,316	\$ 105,396	\$ 880,546

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
COUNTRY VILLA HACIENDA HEALTHCARE CENTER

Provider NPI:
1477547750

OSHPD Facility Number:
206361161

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	\$ 212,286	\$ 212,286										
010	Housekeeping	32,028	380	\$ 32,408									
060	Laundry and Linen	34,209	7,242	1,108	\$ 42,559								
065	Dietary	274,095	17,092	2,614	0	\$ 293,801							
155	Social Services	12,746	722	110	0	0	\$ 13,578						
160	Activities	10,960	25,018	3,826	0	0	0	\$ 39,804					
165	Administration	N/A	13,648	2,087	0	0	0	0		\$ 15,736	\$ 15,736		
166	Medical Records	11,681	2,709	414	0	0	0	0		14,805		\$ 14,805	
170	Inservice Education - Nursing	100	2,558	391	0	0	0	0	\$ 3,049				
ANCILLARY SERVICES													
075	Patient Supplies	27,617	1,127	172	0	0	0	0	0	28,916	105	99	\$ 29,120
077	Specialized Support Surfaces	66,595	0	0	0	0	0	0	0	66,595	186	175	66,956
080	Physical Therapy	551	4,254	651	0	0	0	0	0	5,456	698	657	6,811
081	Respiratory Therapy	3,708	0	0	0	0	0	0	0	3,708	10	10	3,728
082	Occupational Therapy	139	3,393	519	0	0	0	0	0	4,051	609	573	5,233
083	Speech Pathology	365	443	68	0	0	0	0	0	876	123	116	1,114
085	Pharmacy	143,284	1,241	190	0	0	0	0	0	144,715	416	391	145,521
090	Laboratory	6,741	0	0	0	0	0	0	0	6,741	63	59	6,863
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	10,618	0	0	0	0	0	0	0	10,618	30	28	10,676
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	153,134	130,800	20,004	42,559	293,801	13,578	39,804	3,049	696,729	13,462	12,665	722,856 *
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	4,747	1,659	254	0	0	0	0	0	6,659	34	32	6,725
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,005,604	\$ 212,286	\$ 32,408	\$ 42,559	\$ 293,801	\$ 13,578	\$ 39,804	\$ 3,049	\$ 975,063	\$ 15,736	\$ 14,805	\$ 1,005,604

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
COUNTRY VILLA HACIENDA HEALTHCARE CENTER

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

Provider NPI:
1477547750

OSHPD Facility Number:
206361161

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital Various	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Srvs 155	Activities 160
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 484,755	97%							
	Property Tax (line 40)	15,602	3%	\$ 500,357						
005	Plant Operations and Maintenance			8,161	\$ 8,161					
010	Housekeeping			881	15	\$ 895				
060	Laundry and Linen			16,791	278	31	\$ 17,100			
065	Dietary			39,629	657	72	0	\$ 40,359		
155	Social Services			1,673	28	3	0	0	\$ 1,704	
160	Activities			58,006	962	106	0	0	0	\$ 59,073
165	Administration			31,645	525	58	0	0	0	0
166	Medical Records			6,282	104	11	0	0	0	0
170	Inservice Education - Nursing			5,930	98	11	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			2,613	43	5	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			9,863	164	18	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			7,867	130	14	0	0	0	0
083	Speech Pathology			1,027	17	2	0	0	0	0
085	Pharmacy			2,877	48	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			303,267	5,028	553	17,100	40,359	1,704	59,073
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			3,846	64	7	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 500,357	100%	\$ 500,357	\$ 8,161	\$ 895	\$ 17,100	\$ 40,359	\$ 1,704	\$ 59,073

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
COUNTRY VILLA HACIENDA HEALTHCARE CENTER

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

Provider NPI:
1477547750

OSHPD Facility Number:
206361161

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 97% Of Total	Property Tax 3% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 484,755	97%							
	Property Tax (line 40)	15,602	3%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 32,227	\$ 32,227				
166	Medical Records				6,398		\$ 6,398			
170	Inservice Education - Nursing			\$ 6,039						
	ANCILLARY SERVICES									
075	Patient Supplies			0	2,661	215	43	\$ 2,918	\$ 2,827	\$ 91
077	Specialized Support Surfaces			0	0	381	76	457	442	14
080	Physical Therapy			0	10,045	1,430	284	11,759	11,392	367
081	Respiratory Therapy			0	0	21	4	25	25	1
082	Occupational Therapy			0	8,012	1,248	248	9,507	9,211	296
083	Speech Pathology			0	1,046	252	50	1,348	1,306	42
085	Pharmacy			0	2,930	852	169	3,950	3,827	123
090	Laboratory			0	0	129	26	155	150	5
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	61	12	73	71	2
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			6,039	433,123	27,570	5,473	466,165	451,629	14,536 *
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	3,916	70	14	4,000	3,875	125
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 500,357	100%	\$ 6,039	\$ 461,732	\$ 32,227	\$ 6,398	\$ 500,357	\$ 484,755	\$ 15,602

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
COUNTRY VILLA HACIENDA HEALTHCARE CENTER

Provider NPI:
1477547750

OSHPD Facility Number:
206361161

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. 57% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 13% of Total	Quality Assur. Fees 29% of Total	Caregiver Training 0% of Total
	GENERAL SERVICES													
045	Property Insurance	\$ 3,314												
055	Interest - Other	15,927												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	807,300												
	Total Costs Allocable as Administration	826,541	57%											
167	CDPH Licensing Fees	23,194	2%											
168	Professional Liability Insurance	182,275	13%											
169	Quality Assurance Fees	421,444	29%											
174	Caregiver Training	0	0%											
	Total	1,453,454	100%						\$ 1,453,454					
	ANCILLARY SERVICES													
075	Patient Supplies			\$ 4,875	\$ 1,099	\$ 28,916	\$ 2,661	\$ 37,551	9,688	\$ 5,509	\$ 155	\$ 1,215	\$ 2,809	\$ -
077	Specialized Support Surfaces			0	0	66,595	0	66,595	17,181	9,770	274	2,155	4,982	0
080	Physical Therapy			230,355	4,151	5,456	10,045	250,006	64,500	36,679	1,029	8,089	18,702	0
081	Respiratory Therapy			0	0	3,708	0	3,708	957	544	15	120	277	0
082	Occupational Therapy			202,724	3,311	4,051	8,012	218,098	56,267	31,998	898	7,056	16,315	0
083	Speech Pathology			41,637	432	876	1,046	43,992	11,349	6,454	181	1,423	3,291	0
085	Pharmacy			0	1,211	144,715	2,930	148,855	38,403	21,839	613	4,816	11,135	0
090	Laboratory			15,835	0	6,741	0	22,576	5,824	3,312	93	730	1,689	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	10,618	0	10,618	2,739	1,558	44	344	794	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			2,939,665	750,012	696,729	433,123	4,819,529	1,243,399	707,088	19,842	155,932	360,536	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	1,618	6,659	3,916	12,194	3,146	1,789	50	395	912	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 1,453,454		\$ 3,435,091	\$ 761,834	\$ 975,063	\$ 461,732	\$ 5,633,721	\$ 1,453,454					
	Total Administrative Costs							\$ 1,453,454		\$ 826,541	\$ 23,194	\$ 182,275	\$ 421,444	\$ -
	Unit Cost Multiplier							0.25799185						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 118,712	\$ 30,541	\$ 38,625	\$ 187,877							
	TOTAL FACILITY COSTS							\$ 7,275,052						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
COUNTRY VILLA HACIENDA HEALTHCARE CENTER

Provider NPI:
1477547750

OSHPD Facility Number:
206361161

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj)	Plant Ops (SQ FT) 5 (Adj)	Hskpng (SQ FT) 10 (Adj)	Laundry (LBS) 60 (Adj)	Dietary (MEALS) 65 (Adj)	Soc Svcs (DIRECT EXP) 155 (Adj)	Activities (DIRECT EXP) 160 (Adj)	Inserv. Ed (DIRECT EXP) 170 (Adj)	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	278									
010	Housekeeping	30	30								
060	Laundry and Linen	572	572	572							
065	Dietary	1,350	1,350	1,350	0						
155	Social Services	57	57	57	0	0					
160	Activities	1,976	1,976	1,976	0	0					
165	Administration	1,078	1,078	1,078	0	0					
166	Medical Records	214	214	214	0	0					
170	Inservice Education - Nursing	202	202	202	0	0					
	ANCILLARY SERVICES										
075	Patient Supplies	89	89	89	0	0	0	0	0	37,551	37,551
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	66,595	66,595
080	Physical Therapy	336	336	336	0	0	0	0	0	250,006	250,006
081	Respiratory Therapy	0	0	0	0	0	0	0	0	3,708	3,708
082	Occupational Therapy	268	268	268	0	0	0	0	0	218,098	218,098
083	Speech Pathology	35	35	35	0	0	0	0	0	43,992	43,992
085	Pharmacy	98	98	98	0	0	0	0	0	148,855	148,855
090	Laboratory	0	0	0	0	0	0	0	0	22,576	22,576
095	Home Health Services	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	0	0	0	0	0	0	0	0	10,618	10,618
101	Subacute Care Ancillary Services	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
	ROUTINE SERVICES										
105	Skilled Nursing Care	10,331	10,331	10,331	303,780	91,134	2,954,392	2,954,392	2,954,392	4,819,529	4,819,529
110	Intermediate Care	0	0	0	0	0	0	0	0	0	0
115	Mentally Disordered Care	0	0	0	0	0	0	0	0	0	0
120	Developmentally Disabled Care	0	0	0	0	0	0	0	0	0	0
125	Subacute Care	0	0	0	0	0	0	0	0	0	0
126	Subacute Care - Pediatric	0	0	0	0	0	0	0	0	0	0
128	Transitional Inpatient Care	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services	0	0	0	0	0	0	0	0	0	0
	NONREIMBURSABLE										
139	Residential Care	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	131	131	131	0	0	0	0	0	12,194	12,194
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0
	TOTAL STATISTICS	17,045	16,767	16,737	303,780	91,134	2,954,392	2,954,392	2,954,392	5,633,721	5,633,721
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 52,473 0.017761015	\$ 85,934 0.029086865			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 79,736 4.75553170	\$ 127,158 7.59739893	\$ 89,560 0.29481821	\$ 419,735 4.60569553	\$ 704 0.00023833	\$ 24,409 0.00826207	\$ 87,985 0.02978118	\$ 13,316 0.00236371	\$ 105,396 0.01870798
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 212,286 12.66094113	\$ 32,408 1.93629851	\$ 42,559 0.14009685	\$ 293,801 3.22383823	\$ 13,578 0.00459588	\$ 39,804 0.01347287	\$ 3,049 0.00103190	\$ 15,736 0.00279315	\$ 14,805 0.00262789
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 500,357 29.35506014	\$ 8,161 0.48671239	\$ 895 0.05348947	\$ 17,100 0.05629103	\$ 40,359 0.44284903	\$ 1,704 0.00057678	\$ 59,073 0.01999499	\$ 6,039 0.00204402	\$ 32,227 0.00572039	\$ 6,398 0.00113559

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
COUNTRY VILLA HACIENDA HEALTHCARE CENTER

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

Provider NPI:
1477547750

OSHPD Facility Number:
206361161

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	\$ 66,861	\$ 0	\$ 66,861	(Sch 3)
005	.20-.39	Fringe Benefits	6200	16,876	(4,001)	12,875	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	212,286	0	212,286	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 296,023	\$ (4,001)	\$ 292,022	
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	127,015	0	127,015	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	32,778	(750)	32,028	(Sch 4)
010		Housekeeping - Total	6300	\$ 159,793	\$ (750)	\$ 159,043	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 1,401	\$ 0	\$ 1,401	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	9,216	0	9,216	(Sch 5)
025		Depreciation: Equipment	7140	12,484	0	12,484	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	461,607	47	461,654	(Sch 5)
040		Property Taxes	7300	15,602	0	15,602	(Sch 5)
045		Property Insurance	7400	3,314	0	3,314	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	0	0	0	(Sch 6)
055		Interest - Other	7600	\$ 14,604	\$ 1,323	\$ 15,927	(Sch 6)
057		Subtotal 005 - 055		\$ 974,044	\$ (3,381)	\$ 970,663	
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	82,494	0	82,494	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	34,209	0	34,209	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 116,703	\$ 0	\$ 116,703	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 334,869	\$ (1,215)	\$ 333,654	(Sch 3)
065	.20-.39	Fringe Benefits	6500	110,842	(41,437)	69,405	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	277,617	(3,522)	274,095	(Sch 4)
065		Dietary - Total	6500	\$ 723,328	\$ (46,174)	\$ 677,154	
070		Provision for Bad Debts	7700	\$ 0	0	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$ 3,964	\$ 0	\$ 3,964	(Sch 2)
075	.20-.39	Fringe Benefits	8100	946	(35)	911	(Sch 2)
075	.79	Agency Staff	8100	0	0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	25,005	2,612	27,617	(Sch 4)
075		Patient Supplies - Total	8100	\$ 29,915	\$ 2,577	\$ 32,492	
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	66,595	0	66,595	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 66,595	\$ 0	\$ 66,595	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
COUNTRY VILLA HACIENDA HEALTHCARE CENTER

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

Provider NPI:
1477547750

OSHPD Facility Number:
206361161

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	230,355	0	230,355	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	551	0	551	(Sch 4)
080		Physical Therapy - Total	8200	\$ 230,906	\$ 0	\$ 230,906	
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	3,708	0	3,708	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 3,708	\$ 0	\$ 3,708	
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	202,724	0	202,724	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	139	0	139	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 202,863	\$ 0	\$ 202,863	
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	41,637	0	41,637	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	365	0	365	(Sch 4)
083		Speech Pathology - Total	8280	\$ 42,002	\$ 0	\$ 42,002	
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	143,284	0	143,284	(Sch 4)
085		Pharmacy - Total	8300	\$ 143,284	\$ 0	\$ 143,284	
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	\$ 952	\$ 0	\$ 952	(Sch 2)
090	.20-.39	Fringe Benefits	8400	227	(9)	218	(Sch 2)
090	.79	Agency Staff	8400	14,665	0	14,665	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	5,808	933	6,741	(Sch 4)
090		Laboratory - Total	8400	\$ 21,652	\$ 924	\$ 22,576	
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	10,618	0	10,618	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 10,618	\$ 0	\$ 10,618	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
COUNTRY VILLA HACIENDA HEALTHCARE CENTER

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

Provider NPI:
1477547750

OSHPD Facility Number:
206361161

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		\$ 751,543	\$ 3,501	\$ 755,044	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 2,162,466	\$ (16,612)	\$ 2,145,854	(Sch 2)
105	.20-.39	Fringe Benefits	6110	584,183	71,221	655,404	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	153,383	(249)	153,134	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,900,032	\$ 54,360	\$ 2,954,392	
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 HACIENDA HEALTHCARE CENTER

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

Provider NPI:
1477547750

OSHPD Facility Number:
206361161

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	4,747	0	4,747 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 4,747	\$ 0	\$ 4,747
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		\$ 2,904,779	\$ 54,360	\$ 2,959,139
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 41,467	\$ 0	\$ 41,467 (Sch 2)
155	.20-.39	Fringe Benefits	6600	11,612	(606)	11,006 (Sch 2)
155	.49	Agency Staff	6600	0	0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	12,746	0	12,746 (Sch 4)
155		Social Services - Total	6600	\$ 65,825	\$ (606)	\$ 65,219

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
COUNTRY VILLA HACIENDA HEALTHCARE CENTER

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

Provider NPI:
1477547750

OSHPD Facility Number:
206361161

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	\$ 67,471	\$ 0	\$ 67,471	(Sch 2)
160	.20-.39	Fringe Benefits	6700	19,450	(987)	18,463	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	10,960	0	10,960	(Sch 4)
160		Activities - Total	6700	\$ 97,881	\$ (987)	\$ 96,894	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 225,613	\$ 0	\$ 225,613	(Sch 6)
165	.20-.39	Fringe Benefits	6900	79,885	(24,304)	55,581	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	520,897	5,209	526,106	(Sch 6)
165		Administration - Total	6900	\$ 826,395	\$ (19,095)	\$ 807,300	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 78,191	\$ (972)	\$ 77,219	(Sch 3)
166	.20-.39	Fringe Benefits	6900	20,161	5,372	25,533	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	11,681	0	11,681	(Sch 4)
166		Medical Records - Total	6900	\$ 110,033	\$ 4,400	\$ 114,433	
167		CDPH Licensing Fees	6900	\$ 23,194	\$ 0	\$ 23,194	(Sch 6)
168		Professional Liability Insurance	6900	\$ 164,817	\$ 17,458	\$ 182,275	(Sch 6)
169		Quality Assurance Fees	6900	\$ 421,444	\$ 0	\$ 421,444	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 72,768	\$ (3,133)	\$ 69,635	(Sch 3)
170	.20-.39	Fringe Benefits	6800	20,862	(5,007)	15,855	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	100	0	100	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 93,730	\$ (8,140)	\$ 85,590	
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		\$ 1,803,319	\$ (6,970)	\$ 1,796,349	
200		Total		\$ 7,273,716	\$ 1,336	\$ 7,275,052	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 141,691	
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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 HACIENDA HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1477547750		7
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 purposes. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304		\$0	\$141,691	\$141,691	

Provider Name							Fiscal Period	Provider NPI		Adjustments
COUNTRY VILLA HACIENDA HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1477547750		7
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				
ADJUSTMENTS TO REPORTED COSTS										
2	10.5	010	4	8A-1	010	4	Housekeeping - Other - Nonlabor	\$32,778	(\$750)	\$32,028
	10.5	035	4	8A-1	035	4	Leases and Rentals	461,607	47	461,654
	10.5	065	4	8A-1	065	4	Dietary - Other - Nonlabo	277,617	(3,522)	274,095
	10.5	075	4	8A-1	075	4	Patient Supplies - Other - Nonlabo	25,005	2,612	27,617
	10.5	090	4	8A-1	090	4	Laboratory - Other - Nonlabor	5,808	933	6,741
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	153,383	(249)	153,134
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	520,897	160	521,057 *
							To adjust TwinMed expenses to agree with the provider's records. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			
3	10.5	005	2	8A-1	005	2	Plant Operations and Maintenance - Fringe Benefits	\$16,876	(\$4,001)	\$12,875
	10.5	065	2	8A-1	065	2	Dietary - Fringe Benefits	110,842	(41,171)	69,671 *
	10.5	075	2	8A-1	075	2	Patient Supplies - Fringe Benefits	946	(35)	911
	10.5	090	2	8A-1	090	2	Laboratory - Fringe Benefits	227	(9)	218
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	584,183	75,796	659,979 *
	10.5	155	2	8A-1	155	2	Social Services - Fringe Benefits	11,612	(606)	11,006
	10.5	160	2	8A-1	160	2	Activities - Fringe Benefits	19,450	(987)	18,463
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	79,885	(24,304)	55,581
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 521,057	(3,100)	517,957 *
	10.5	166	2	8A-1	166	2	Medical Records - Fringe Benefits	20,161	5,678	25,839 *
	10.5	170	2	8A-1	170	2	Inservice Education - Nursing - Fringe Benefits	20,862	(4,334)	16,528 *
							To adjust workman's compensation expense to agree with the provider's schedule. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			
4	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance	\$164,817	\$17,458	\$182,275
							To adjust the reported liability insurance to the provider's invoices on allocation basis. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			

Provider Name							Fiscal Period	Provider NPI		Adjustments
COUNTRY VILLA HACIENDA HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1477547750		7
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>ADJUSTMENTS TO REPORTED COSTS</u>										
5	10.5	055	4	8A-1	055	4	Interest - Other	\$14,604	\$1,323	\$15,927
	10.5	065	1	8A-1	065	1	Dietary - Salaries and Wages	334,869	(1,215)	333,654
	10.5	065	2	8A-1	065	2	Dietary - Fringe Benefits	* 69,671	(266)	69,405
	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages	2,162,466	(16,612)	2,145,854
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	* 659,979	(4,575)	655,404
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 517,957	8,149	526,106
	10.5	166	1	8A-1	166	1	Medical Records - Salaries and Wages	78,191	(972)	77,219
	10.5	166	2	8A-1	166	2	Medical Records - Fringe Benefits	* 25,839	(306)	25,533
	10.5	170	1	8A-1	170	1	Inservice Education - Nursing - Salaries and Wages	72,768	(3,133)	69,635
	10.5	170	2	8A-1	170	2	Inservice Education - Nursing - Fringe Benefits	* 16,528	(673)	15,855
							To adjust reported home office costs to agree with the Country Villa Health Services Home Office Audit Report for fiscal period ended December 31, 2011. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304			

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
COUNTRY VILLA HACIENDA HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1477547750		7
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>										
6	4.1	5	2	1	15	Medi-Cal Days	24,657	7	24,664	
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 30, 2013 Report Date: May 31, 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 HACIENDA HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1477547750		7
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>												
7	Not Reportec			1	14		Medi-Cal Credit Balance 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	\$9,668	\$9,668		