

**REPORT
ON THE
RATE SETTING AUDIT
COUNTRY VILLA WATSONVILLE WEST NURSING
AND REHABILITATION CENTER
WATSONVILLE, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1346392321
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: Tricia Sugioka**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

July 11, 2013

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

COUNTRY VILLA WATSONVILLE WEST NURSING AND REHABILITATION CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1346392321
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 Schedule

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 WATSONVILLE WEST NURSING & REHABILITATION CENTER

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1346392321

OSHPD Facility No.:

206441702

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
SKILLED NURSING CARE				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 3,479,974	\$ 114.98
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 885,489	\$ 29.26
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 690,568	\$ 22.82
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 300,069	\$ 9.91
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 36,397	\$ 1.20
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 20,127	\$ 0.66
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 92,250	\$ 3.05
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 352,163	\$ 11.64
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 1,153,844	\$ 38.12
11	Cost of Routine Service/Audited Total Costs	\$ 6,906,368	\$ 7,010,882	\$ 231.63
12	Total Patient Days (Adj)	30,267	30,267	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 228.18	\$ 231.63	
14	Overpayments (Adj)	\$ 0	\$ 0	
15	Medi-Cal Days (Adj 4)	22,072	880	
16	Medi-Cal Managed Care Days (Adj 5)		21,184	
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 WATSONVILLE WEST NURSING & REHABILITATION CENTER

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

Provider NPI:
1346392321

OSHPD Facility No.:
206441702

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 WATSONVILLE WEST NURSING & REHABILITATION CENTER

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

Provider NPI:
1346392321

OSHPD Facility No.:
206441702

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	\$ 43,944	\$ 43,944		
160	Activities	151,003		\$ 151,003	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
ANCILLARY SERVICES					
075	Patient Supplies	8,662	0	0	8,662
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	279,679	0	0	279,679
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	214,804	0	0	214,804
083	Speech Pathology	75,863	0	0	75,863
085	Pharmacy	0	0	0	0
090	Laboratory	29,733	0	0	29,733
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	0	0	0	0
101	Subacute Care Ancillary Services	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
ROUTINE SERVICES					
105	Skilled Nursing Care	3,285,027	43,944	151,003	3,479,974 *
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	\$ 4,088,715	\$ 43,944	\$ 151,003	\$ 4,088,715

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
COUNTRY VILLA WATSONVILLE WEST NURSING & REHABILITATION CENTER

Provider NPI:
1346392321

OSHPD Facility Number:
206441702

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	\$ 113,981	\$ 113,981										
010	Housekeeping	180,367	482	\$ 180,849									
060	Laundry and Linen	118,107	6,662	10,616	\$ 135,385								
065	Dietary	326,421	21,413	34,119	0	\$ 381,953							
155	Social Services	N/A	536	854	0	0	\$ 1,389						
160	Activities	N/A	502	800	0	0	0	\$ 1,302					
165	Administration	N/A	3,649	5,815	0	0	0	0		\$ 9,464	\$ 9,464		
166	Medical Records	67,850	911	1,451	0	0	0	0		70,212		\$ 70,212	
170	Inservice Education - Nursing	109,395	1,326	2,112	0	0	0	0	\$ 112,833				
ANCILLARY SERVICES													
075	Patient Supplies		609	971	0	0	0	0	0	1,580	53	392	\$ 2,026
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	51	382	433
080	Physical Therapy		1,948	3,105	0	0	0	0	0	5,053	451	3,349	8,854
081	Respiratory Therapy		0	0	0	0	0	0	0	0	7	51	58
082	Occupational Therapy		2,491	3,969	0	0	0	0	0	6,460	356	2,638	9,454
083	Speech Pathology		1,045	1,664	0	0	0	0	0	2,709	127	945	3,782
085	Pharmacy		830	1,323	0	0	0	0	0	2,153	227	1,688	4,068
090	Laboratory		0	0	0	0	0	0	0	0	66	491	557
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	24	179	203
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		71,155	113,379	135,385	381,953	1,389	1,302	112,833	817,397	8,088	60,005	885,489 *
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		422	672	0	0	0	0	0	1,094	12	91	1,197
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 916,121	\$ 113,981	\$ 180,849	\$ 135,385	\$ 381,953	\$ 1,389	\$ 1,302	\$ 112,833	\$ 836,446	\$ 9,464	\$ 70,212	\$ 916,121

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name: COUNTRY VILLA WATSONVILLE WEST NURSING & REHABILITATION CENTER

Provider NPI: 1346392321

OSHPD Facility Number: 206441702

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 Srvs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 157,062	\$ 157,062										
010	Housekeeping	13,995	664	\$ 14,659									
060	Laundry and Linen	18,263	9,180	860	\$ 28,304								
065	Dietary	277,744	29,506	2,766	0	\$ 310,016							
155	Social Services	4,296	738	69	0	0	\$ 5,103						
160	Activities	12,303	692	65	0	0	0	\$ 13,060					
165	Administration	N/A	5,028	471	0	0	0	0		\$ 5,500	\$ 5,500		
166	Medical Records	8,854	1,255	118	0	0	0	0		10,226		\$ 10,226	
170	Inservice Education - Nursing	7,695	1,827	171	0	0	0	0	\$ 9,693				
ANCILLARY SERVICES													
075	Patient Supplies	21,551	840	79	0	0	0	0	0	22,469	31	57	\$ 22,557
077	Specialized Support Surfaces	33,688	0	0	0	0	0	0	0	33,688	30	56	33,773
080	Physical Therapy	1,842	2,685	252	0	0	0	0	0	4,779	262	488	5,529
081	Respiratory Therapy	4,517	0	0	0	0	0	0	0	4,517	4	7	4,528
082	Occupational Therapy	7	3,432	322	0	0	0	0	0	3,761	207	384	4,352
083	Speech Pathology	0	1,439	135	0	0	0	0	0	1,574	74	138	1,786
085	Pharmacy	142,975	1,144	107	0	0	0	0	0	144,226	132	246	144,604
090	Laboratory	13,612	0	0	0	0	0	0	0	13,612	38	71	13,722
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	15,820	0	0	0	0	0	0	0	15,820	14	26	15,860
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	203,712	98,050	9,190	28,304	310,016	5,103	13,060	9,693	677,128	4,700	8,740	690,568 *
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	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	4,980	581	54	0	0	0	0	0	5,616	7	13	5,636
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 942,916	\$ 157,062	\$ 14,659	\$ 28,304	\$ 310,016	\$ 5,103	\$ 13,060	\$ 9,693	\$ 927,190	\$ 5,500	\$ 10,226	\$ 942,916

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
COUNTRY VILLA WATSONVILLE WEST NURSING & REHABILITATION CENTER

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

Provider NPI:
1346392321

OSHPD Facility Number:
206441702

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)	\$ 322,848	89%							
	Property Tax (line 40)	39,160	11%	\$ 362,008						
005	Plant Operations and Maintenance			8,433	\$ 8,433					
010	Housekeeping			1,495	36	\$ 1,531				
060	Laundry and Linen			20,667	493	90	\$ 21,249			
065	Dietary			66,424	1,584	289	0	\$ 68,297		
155	Social Services			1,662	40	7	0	0	\$ 1,708	
160	Activities			1,558	37	7	0	0	0	\$ 1,602
165	Administration			11,320	270	49	0	0	0	0
166	Medical Records			2,825	67	12	0	0	0	0
170	Inservice Education - Nursing			4,113	98	18	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			1,890	45	8	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			6,044	144	26	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			7,727	184	34	0	0	0	0
083	Speech Pathology			3,240	77	14	0	0	0	0
085	Pharmacy			2,576	61	11	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			220,727	5,264	960	21,249	68,297	1,708	1,602
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			1,309	31	6	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 362,008	100%	\$ 362,008	\$ 8,433	\$ 1,531	\$ 21,249	\$ 68,297	\$ 1,708	\$ 1,602

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
COUNTRY VILLA WATSONVILLE WEST NURSING & REHABILITATION CENTER

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

Provider NPI:
1346392321

OSHPD Facility Number:
206441702

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	Capital Related 89% Of Total	Property Tax 11% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 322,848	89%							
	Property Tax (line 40)	39,160	11%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 11,639	\$ 11,639				
166	Medical Records				2,904		\$ 2,904			
170	Inservice Education - Nursing			\$ 4,229						
	ANCILLARY SERVICES									
075	Patient Supplies			0	1,943	65	16	\$ 2,025	\$ 1,806	\$ 219
077	Specialized Support Surfaces			0	0	63	16	79	70	9
080	Physical Therapy			0	6,215	555	139	6,908	6,161	747
081	Respiratory Therapy			0	0	8	2	11	9	1
082	Occupational Therapy			0	7,944	437	109	8,491	7,572	919
083	Speech Pathology			0	3,332	157	39	3,527	3,146	382
085	Pharmacy			0	2,648	280	70	2,998	2,673	324
090	Laboratory			0	0	81	20	102	91	11
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	30	7	37	33	4
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			4,229	324,037	9,947	2,482	336,466	300,069	36,397
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	1,345	15	4	1,364	1,217	148
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 362,008	100%	\$ 4,229	\$ 347,464	\$ 11,639	\$ 2,904	\$ 362,008	\$ 322,848	\$ 39,160

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
COUNTRY VILLA WATSONVILLE WEST NURSING & REHABILITATION CENTER

Provider NPI:
1346392321

OSHPD Facility Number:
206441702

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. 71% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 6% of Total	Quality Assur. Fees 22% of Total	Caregiver Training 0% of Total
	GENERAL SERVICES													
045	Property Insurance	\$ 18,495												
055	Interest - Other	3,571												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,328,047												
	Total Costs Allocable as Administration	1,350,113	71%											
167	CDPH Licensing Fees	23,551	1%											
168	Professional Liability Insurance	107,942	6%											
169	Quality Assurance Fees	412,066	22%											
174	Caregiver Training	0	0%											
	Total	1,893,672	100%						\$ 1,893,672					
	ANCILLARY SERVICES													
075	Patient Supplies			\$ 8,662	\$ 1,580	\$ 22,469	\$ 1,943	\$ 34,655	10,585	\$ 7,547	\$ 132	\$ 603	\$ 2,303	\$ -
077	Specialized Support Surfaces			0	0	33,688	0	33,688	10,290	7,336	128	587	2,239	0
080	Physical Therapy			279,679	5,053	4,779	6,215	295,725	90,326	64,399	1,123	5,149	19,655	0
081	Respiratory Therapy			0	0	4,517	0	4,517	1,380	984	17	79	300	0
082	Occupational Therapy			214,804	6,460	3,761	7,944	232,969	71,158	50,733	885	4,056	15,484	0
083	Speech Pathology			75,863	2,709	1,574	3,332	83,478	25,497	18,179	317	1,453	5,548	0
085	Pharmacy			0	2,153	144,226	2,648	149,028	45,519	32,453	566	2,595	9,905	0
090	Laboratory			29,733	0	13,612	0	43,345	13,239	9,439	165	755	2,881	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	15,820	0	15,820	4,832	3,445	60	275	1,051	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
	ROUTINE SERVICES													
105	Skilled Nursing Care			3,479,974	817,397	677,128	324,037	5,298,535	1,618,385	1,153,844	20,127	92,250	352,163	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	1,094	5,616	1,345	8,055	2,460	1,754	31	140	535	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 1,893,672		\$ 4,088,715	\$ 836,446	\$ 927,190	\$ 347,464	\$ 6,199,815	\$ 1,893,672					
	Total Administrative Costs							\$ 1,893,672		\$ 1,350,113	\$ 23,551	\$ 107,942	\$ 412,066	\$ -
	Unit Cost Multiplier							0.30544008						
	Accumulated Administration Costs (Sch 2 thru 5)				\$ 79,675	\$ 15,726	\$ 14,544	\$ 109,945						
	TOTAL FACILITY COSTS							\$ 8,203,432						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
COUNTRY VILLA WATSONVILLE WEST NURSING & REHABILITATION CENTER

Provider NPI:
1346392321

OSHPD Facility Number:
206441702

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	406									
010	Housekeeping	72	72								
060	Laundry and Linen	995	995	995							
065	Dietary	3,198	3,198	3,198							
155	Social Services	80	80	80							
160	Activities	75	75	75							
165	Administration	545	545	545							
166	Medical Records	136	136	136							
170	Inservice Education - Nursing	198	198	198							
	ANCILLARY SERVICES										
075	Patient Supplies	91	91	91						34,655	34,655
077	Specialized Support Surfaces									33,688	33,688
080	Physical Therapy	291	291	291						295,725	295,725
081	Respiratory Therapy									4,517	4,517
082	Occupational Therapy	372	372	372						232,969	232,969
083	Speech Pathology	156	156	156						83,478	83,478
085	Pharmacy	124	124	124						149,028	149,028
090	Laboratory									43,345	43,345
095	Home Health Services									0	0
100	Other Ancillary Services									15,820	15,820
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	10,627	10,627	10,627	301,530	90,459	3,488,739	3,488,739	3,488,739	5,298,535	5,298,535
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	63	63	63						8,055	8,055
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	17,429	17,023	16,951	301,530	90,459	3,488,739	3,488,739	3,488,739	6,199,815	6,199,815
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 43,944 0.012595955	\$ 151,003 0.043282974			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 113,981 6.69570581	\$ 180,849 10.66893345	\$ 135,385 0.44899286	\$ 381,953 4.22238933	\$ 1,389 0.00039819	\$ 1,302 0.00037330	\$ 112,833 0.03234212	\$ 9,464 0.00152645	\$ 70,212 0.01132479
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 157,062 9.22645832	\$ 14,659 0.86480473	\$ 28,304 0.09386730	\$ 310,016 3.42714223	\$ 5,103 0.00146279	\$ 13,060 0.00374343	\$ 9,693 0.00277839	\$ 5,500 0.00088708	\$ 10,226 0.00164947
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 362,008 20.77044007	\$ 8,433 0.49537677	\$ 1,531 0.09032734	\$ 21,249 0.07047181	\$ 68,297 0.75500447	\$ 1,708 0.00048972	\$ 1,602 0.00045911	\$ 4,229 0.00121205	\$ 11,639 0.00187733	\$ 2,904 0.00046847

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
COUNTRY VILLA WATSONVILLE WEST NURSING & REHABILITATION CENTER

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

Provider NPI:
1346392321

OSHPD Facility Number:
206441702

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	\$ 65,519	\$ 24,855	\$ 90,374	(Sch 3)
005	.20-.39	Fringe Benefits	6200	18,757	4,850	23,607	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	157,062	0	157,062	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 241,338	\$ 29,705	\$ 271,043	
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	180,367	0	180,367	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	14,001	(6)	13,995	(Sch 4)
010		Housekeeping - Total	6300	\$ 194,368	\$ (6)	\$ 194,362	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 89,111	\$ 0	\$ 89,111	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	32,728	0	32,728	(Sch 5)
025		Depreciation: Equipment	7140	24,386	0	24,386	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	250	0	250	(Sch 5)
035		Leases and Rentals	7200	29,801	(21)	29,780	(Sch 5)
040		Property Taxes	7300	39,160	0	39,160	(Sch 5)
045		Property Insurance	7400	18,495	0	18,495	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	146,593	0	146,593	(Sch 6)
055		Interest - Other	7600	\$ 3,571	\$ 0	\$ 3,571	(Sch 6)
057		Subtotal 005 - 055		\$ 819,801	\$ 29,678	\$ 849,479	
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	118,107	0	118,107	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	18,263	0	18,263	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 136,370	\$ 0	\$ 136,370	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 252,965	\$ 0	\$ 252,965	(Sch 3)
065	.20-.39	Fringe Benefits	6500	73,456	0	73,456	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	277,744	0	277,744	(Sch 4)
065		Dietary - Total	6500	\$ 604,165	\$ 0	\$ 604,165	
070		Provision for Bad Debts	7700	\$ 0	0	0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$ 6,848	\$ 0	\$ 6,848	(Sch 2)
075	.20-.39	Fringe Benefits	8100	1,814	0	1,814	(Sch 2)
075	.79	Agency Staff	8100	0	0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	21,910	(359)	21,551	(Sch 4)
075		Patient Supplies - Total	8100	\$ 30,572	\$ (359)	\$ 30,213	
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	33,688	0	33,688	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 33,688	\$ 0	\$ 33,688	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
COUNTRY VILLA WATSONVILLE WEST NURSING & REHABILITATION CENTER

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

Provider NPI:
1346392321

OSHPD Facility Number:
206441702

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	279,679	0	279,679	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	1,842	0	1,842	(Sch 4)
080		Physical Therapy - Total	8200	\$ 281,521	\$ 0	\$ 281,521	
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	5,654	(1,137)	4,517	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 5,654	\$ (1,137)	\$ 4,517	
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	214,804	0	214,804	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	7	0	7	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 214,811	\$ 0	\$ 214,811	
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	75,863	0	75,863	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	0	0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 75,863	\$ 0	\$ 75,863	
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	142,975	0	142,975	(Sch 4)
085		Pharmacy - Total	8300	\$ 142,975	\$ 0	\$ 142,975	
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	\$ 4,398	\$ 0	\$ 4,398	(Sch 2)
090	.20-.39	Fringe Benefits	8400	1,165	0	1,165	(Sch 2)
090	.79	Agency Staff	8400	24,170	0	24,170	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	14,064	(452)	13,612	(Sch 4)
090		Laboratory - Total	8400	\$ 43,797	\$ (452)	\$ 43,345	
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	15,820	0	15,820	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 15,820	\$ 0	\$ 15,820	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
COUNTRY VILLA WATSONVILLE WEST NURSING & REHABILITATION CENTER

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

Provider NPI:
1346392321

OSHPD Facility Number:
206441702

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		\$ 844,701	\$ (1,948)	\$ 842,753	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 2,608,328	\$ 0	\$ 2,608,328	(Sch 2)
105	.20-.39	Fringe Benefits	6110	676,699	0	676,699	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	203,033	679	203,712	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 3,488,060	\$ 679	\$ 3,488,739	
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 WATSONVILLE WEST NURSING & REHABILITATION CENTER

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

Provider NPI:
1346392321

OSHPD Facility Number:
206441702

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	4,980	0	4,980 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 4,980	\$ 0	\$ 4,980
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0 (Sch 2)
145	.20-.39	Fringe Benefits	9100	0	0	0 (Sch 2)
145	.49	Agency Staff	9100	0	0	0 (Sch 2)
145	.40-.99	Other - Nonlabor	9100	0	0	0 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		Subtotal 105 - 145		\$ 3,493,040	\$ 679	\$ 3,493,719
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 35,553	\$ 0	\$ 35,553 (Sch 2)
155	.20-.39	Fringe Benefits	6600	8,391	0	8,391 (Sch 2)
155	.49	Agency Staff	6600	0	0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	4,296	0	4,296 (Sch 4)
155		Social Services - Total	6600	\$ 48,240	\$ 0	\$ 48,240

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
COUNTRY VILLA WATSONVILLE WEST NURSING & REHABILITATION CENTER

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

Provider NPI:
1346392321

OSHPD Facility Number:
206441702

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	\$ 118,654	\$ 0	\$ 118,654	(Sch 2)
160	.20-.39	Fringe Benefits	6700	32,349	0	32,349	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	12,491	(188)	12,303	(Sch 4)
160		Activities - Total	6700	\$ 163,494	\$ (188)	\$ 163,306	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 261,941	\$ 45,718	\$ 307,659	(Sch 6)
165	.20-.39	Fringe Benefits	6900	90,390	16,077	106,467	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	913,921	0	913,921	(Sch 6)
165		Administration - Total	6900	\$ 1,266,252	\$ 61,795	\$ 1,328,047	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 53,904	\$ 0	\$ 53,904	(Sch 3)
166	.20-.39	Fringe Benefits	6900	13,946	0	13,946	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	8,854	0	8,854	(Sch 4)
166		Medical Records - Total	6900	\$ 76,704	\$ 0	\$ 76,704	
167		CDPH Licensing Fees	6900	\$ 23,551	\$ 0	\$ 23,551	(Sch 6)
168		Professional Liability Insurance	6900	\$ 107,942	\$ 0	\$ 107,942	(Sch 6)
169		Quality Assurance Fees	6900	\$ 412,066	\$ 0	\$ 412,066	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 86,211	\$ 0	\$ 86,211	(Sch 3)
170	.20-.39	Fringe Benefits	6800	23,184	0	23,184	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	7,695	0	7,695	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 117,090	\$ 0	\$ 117,090	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$ 0	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900	0	0	0	(Sch 6)
174	.49	Agency Staff	6900	0	0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900	0	0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		Subtotal 155 - 174		\$ 2,215,339	\$ 61,607	\$ 2,276,946	
200		Total		\$ 8,113,416	\$ 90,016	\$ 8,203,432	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 193,975	
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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 WATSONVILLE WEST NURSING AND REHAB CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1346392321		5
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
<u>MEMORANDUM ADJUSTMENT</u>												
1	Not Reported			8	210		Total Facility Group Health Insurance To include group health insurance costs for information only! 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 230			\$0	\$193,975	\$193,975

Provider Name							Fiscal Period	Provider NPI	Adjustments		
COUNTRY VILLA WATSONVILLE WEST NURSING AND REHAB CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1346392321	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					
ADJUSTMENTS TO REPORTED COSTS											
2	10.5	010	4	8A-1	010	4	Housekeeping - Other - Nonlabor	\$14,001	(\$6)	\$13,995	
	10.5	035	4	8A-1	035	4	Leases and Rentals	29,801	(21)	29,780	
	10.5	075	4	8A-1	075	4	Patient Supplies - Other - Nonlabor	21,910	(359)	21,551	
	10.5	081	4	8A-1	081	4	Respiratory Therapy - Other - Nonlabor	5,654	(1,137)	4,517	
	10.5	090	4	8A-1	090	4	Laboratory - Other - Nonlabor	14,064	(452)	13,612	
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	203,033	679	203,712	
	10.5	160	4	8A-1	160	4	Activities - Other - Nonlabor	12,491	(188)	12,303	
							To adjust TwinMed supplies expense to agree with the provider's records. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304				
3	10.5	005	1	8A-1	005	1	Plant Operations and Maintenance - Salaries and Wages	\$65,519	\$24,855	\$90,374	
	10.5	005	2	8A-1	005	2	Plant Operations and Maintenance - Fringe Benefits	18,757	4,850	23,607	
	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	261,941	45,718	307,659	
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	90,390	16,077	106,467	
							To adjust expenses that are shared with Country Villa Watsonville East Nursing and Rehabilitation Center to agree with the provider's documentation. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304				

Provider Name							Fiscal Period	Provider NPI		Adjustments
COUNTRY VILLA WATSONVILLE WEST NURSING AND REHAB CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1346392321		5
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>ADJUSTMENT TO REPORTED PATIENT DAYS</u>										
4	4.1	5	6	1	15		Medi-Cal Days To adjust reported Medi-Cal nursing facility days based on the following fiscal intermediary payment data: Service Period: January 1, 2011 through December 31, 2011 Payment Period: January 1, 2011 through July 31, 2012 Report Date: August 2, 2012 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	22,072	(21,192)	880
5	Not Reported			1	16		Medi-Cal Managed Care Days To include Medi-Cal Managed Care days to agree with the provider's patient census records. 42 CFR 413.20 and 413.50 CMS Pub. 15-1, Sections 2205 and 2304	0	21,184	21,184