

**REPORT
ON THE
RATE SETTING AUDIT
COUNTRY VILLA WATSONVILLE EAST NURSING
AND REHABILITATION CENTER
WATSONVILLE, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1578615464
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**



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 EAST NURSING AND REHABILITATION CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1578615464
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 EAST NURSING & REHABILITATION CENTER

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1578615464

OSHPD Facility No.:

206441703

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	\$ 3,097,508	\$ 116.69
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 775,394	\$ 29.21
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 738,625	\$ 27.83
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 157,002	\$ 5.91
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 32,852	\$ 1.24
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 19,024	\$ 0.72
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 87,196	\$ 3.28
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 319,259	\$ 12.03
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 821,384	\$ 30.94
11	Cost of Routine Service/Audited Total Costs	\$ 6,127,625	\$ 6,048,244	\$ 227.85
12	Total Patient Days (Adj)	26,545	26,545	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 230.84	\$ 227.85	
14	Overpayments (Adj)	\$ 0	\$ 0	
15	Medi-Cal Days (Adj 4)	22,352	688	
16	Medi-Cal Managed Care Days (Adj 5)		21,626	
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 EAST NURSING & REHABILITATION CENTER

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1578615464

OSHPD Facility No.:

206441703

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 EAST NURSING & REHABILITATION CENTER

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1578615464

OSHPD Facility No.:

206441703

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	\$ 55,426	\$ 55,426		
160	Activities	115,355		\$ 115,355	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
	ANCILLARY SERVICES				
075	Patient Supplies	3,505	0	0	3,505
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	165,672	0	0	165,672
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	159,336	0	0	159,336
083	Speech Pathology	55,068	0	0	55,068
085	Pharmacy	0	0	0	0
090	Laboratory	19,988	0	0	19,988
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	2,926,727	55,426	115,355	3,097,508 *
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	\$ 3,501,077	\$ 55,426	\$ 115,355	\$ 3,501,077

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
COUNTRY VILLA WATSONVILLE EAST NURSING & REHABILITATION CENTER

Provider NPI:
1578615464

OSHPD Facility Number:
206441703

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	\$ 86,274	\$ 86,274										
010	Housekeeping	102,144	2,145	\$ 104,289									
060	Laundry and Linen	66,320	311	386	\$ 67,017								
065	Dietary	362,222	9,191	11,393	0	\$ 382,806							
155	Social Services	N/A	642	796	0	0	\$ 1,439						
160	Activities	N/A	1,973	2,446	0	0	0	\$ 4,419					
165	Administration	N/A	4,920	6,099	0	0	0	0		\$ 11,019	\$ 11,019		
166	Medical Records	53,545	1,602	1,986	0	0	0	0		57,134		\$ 57,134	
170	Inservice Education - Nursing	120,593	1,927	2,389	0	0	0	0	\$ 124,909				
ANCILLARY SERVICES													
075	Patient Supplies		132	164	0	0	0	0	0	297	29	149	\$ 474
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	117	606	723
080	Physical Therapy		761	944	0	0	0	0	0	1,705	356	1,846	3,907
081	Respiratory Therapy		0	0	0	0	0	0	0	0	16	80	96
082	Occupational Therapy		1,126	1,395	0	0	0	0	0	2,521	346	1,793	4,660
083	Speech Pathology		377	468	0	0	0	0	0	845	119	618	1,583
085	Pharmacy		861	1,067	0	0	0	0	0	1,928	199	1,033	3,161
090	Laboratory		0	0	0	0	0	0	0	0	67	348	415
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	39	204	243
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		60,138	74,550	67,017	382,806	1,439	4,419	124,909	715,278	9,720	50,397	775,394 *
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		166	205	0	0	0	0	0	371	11	59	441
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 791,098	\$ 86,274	\$ 104,289	\$ 67,017	\$ 382,806	\$ 1,439	\$ 4,419	\$ 124,909	\$ 722,945	\$ 11,019	\$ 57,134	\$ 791,098

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
COUNTRY VILLA WATSONVILLE EAST NURSING & REHABILITATION CENTER

Provider NPI:
1578615464

OSHPD Facility Number:
206441703

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	\$ 174,681	\$ 174,681										
010	Housekeeping	30,797	4,344	\$ 35,141									
060	Laundry and Linen	30,792	630	130	\$ 31,552								
065	Dietary	265,154	18,609	3,839	0	\$ 287,602							
155	Social Services	6,491	1,300	268	0	0	\$ 8,060						
160	Activities	14,588	3,995	824	0	0	0	\$ 19,408					
165	Administration	N/A	9,961	2,055	0	0	0	0		\$ 12,017	\$ 12,017		
166	Medical Records	9,417	3,245	669	0	0	0	0		13,331		\$ 13,331	
170	Inservice Education - Nursing	9,914	3,901	805	0	0	0	0	\$ 14,620				
ANCILLARY SERVICES													
075	Patient Supplies	9,472	268	55	0	0	0	0	0	9,795	31	35	\$ 9,862
077	Specialized Support Surfaces	56,573	0	0	0	0	0	0	0	56,573	127	141	56,842
080	Physical Therapy	1,289	1,542	318	0	0	0	0	0	3,149	388	431	3,968
081	Respiratory Therapy	7,512	0	0	0	0	0	0	0	7,512	17	19	7,548
082	Occupational Therapy	164	2,279	470	0	0	0	0	0	2,913	377	418	3,709
083	Speech Pathology	0	764	158	0	0	0	0	0	922	130	144	1,196
085	Pharmacy	90,403	1,743	360	0	0	0	0	0	92,505	217	241	92,964
090	Laboratory	12,458	0	0	0	0	0	0	0	12,458	73	81	12,612
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	19,045	0	0	0	0	0	0	0	19,045	43	48	19,135
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	208,141	121,763	25,120	31,552	287,602	8,060	19,408	14,620	716,266	10,600	11,759	738,625 *
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	4,350	335	69	0	0	0	0	0	4,754	12	14	4,781
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 951,241	\$ 174,681	\$ 35,141	\$ 31,552	\$ 287,602	\$ 8,060	\$ 19,408	\$ 14,620	\$ 925,894	\$ 12,017	\$ 13,331	\$ 951,241

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
COUNTRY VILLA WATSONVILLE EAST NURSING & REHABILITATION CENTER

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

Provider NPI:
1578615464

OSHPD Facility Number:
206441703

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)	\$ 165,237	83%							
	Property Tax (line 40)	34,575	17%	\$ 199,812						
005	Plant Operations and Maintenance			4,409	\$ 4,409					
010	Housekeeping			4,859	110	\$ 4,969				
060	Laundry and Linen			705	16	18	\$ 739			
065	Dietary			20,817	470	543	0	\$ 21,829		
155	Social Services			1,455	33	38	0	0	\$ 1,526	
160	Activities			4,469	101	117	0	0	0	\$ 4,687
165	Administration			11,143	251	291	0	0	0	0
166	Medical Records			3,629	82	95	0	0	0	0
170	Inservice Education - Nursing			4,364	98	114	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			300	7	8	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			1,725	39	45	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			2,550	58	66	0	0	0	0
083	Speech Pathology			855	19	22	0	0	0	0
085	Pharmacy			1,950	44	51	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			136,208	3,074	3,552	739	21,829	1,526	4,687
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			375	8	10	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 199,812	100%	\$ 199,812	\$ 4,409	\$ 4,969	\$ 739	\$ 21,829	\$ 1,526	\$ 4,687

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
COUNTRY VILLA WATSONVILLE EAST NURSING & REHABILITATION CENTER

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

Provider NPI:
1578615464

OSHPD Facility Number:
206441703

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 83% Of Total	Property Tax 17% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 165,237	83%							
	Property Tax (line 40)	34,575	17%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 11,685	\$ 11,685				
166	Medical Records				3,806		\$ 3,806			
170	Inservice Education - Nursing			\$ 4,577						
	ANCILLARY SERVICES									
075	Patient Supplies			0	315	30	10	\$ 355	\$ 294	\$ 61
077	Specialized Support Surfaces			0	0	124	40	164	136	28
080	Physical Therapy			0	1,809	378	123	2,309	1,910	400
081	Respiratory Therapy			0	0	16	5	22	18	4
082	Occupational Therapy			0	2,674	367	119	3,160	2,613	547
083	Speech Pathology			0	896	126	41	1,064	880	184
085	Pharmacy			0	2,045	211	69	2,325	1,922	402
090	Laboratory			0	0	71	23	94	78	16
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	42	14	55	46	10
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			4,577	176,190	10,307	3,357	189,854	157,002	32,852
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	393	12	4	409	338	71
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 199,812	100%	\$ 4,577	\$ 184,321	\$ 11,685	\$ 3,806	\$ 199,812	\$ 165,237	\$ 34,575

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
COUNTRY VILLA WATSONVILLE EAST NURSING & REHABILITATION CENTER

Provider NPI:
1578615464

OSHPD Facility Number:
206441703

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. 66% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 7% of Total	Quality Assur. Fees 26% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 18,905												
055	Interest - Other	7,810												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	904,471												
	Total Costs Allocable as Administration	931,186	66%											
167	CDPH Licensing Fees	21,567	2%											
168	Professional Liability Insurance	98,852	7%											
169	Quality Assurance Fees	361,937	26%											
174	Caregiver Training	0	0%											
	Total	1,413,542	100%						\$ 1,413,542					
ANCILLARY SERVICES														
075	Patient Supplies			\$ 3,505	\$ 297	\$ 9,795	\$ 315	\$ 13,912	3,686	\$ 2,429	\$ 56	\$ 258	\$ 944	\$ -
077	Specialized Support Surfaces			0	0	56,573	0	56,573	14,992	9,876	229	1,048	3,839	0
080	Physical Therapy			165,672	1,705	3,149	1,809	172,335	45,668	30,084	697	3,194	11,693	0
081	Respiratory Therapy			0	0	7,512	0	7,512	1,991	1,311	30	139	510	0
082	Occupational Therapy			159,336	2,521	2,913	2,674	167,444	44,372	29,230	677	3,103	11,361	0
083	Speech Pathology			55,068	845	922	896	57,732	15,299	10,078	233	1,070	3,917	0
085	Pharmacy			0	1,928	92,505	2,045	96,478	25,566	16,842	390	1,788	6,546	0
090	Laboratory			19,988	0	12,458	0	32,446	8,598	5,664	131	601	2,202	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	19,045	0	19,045	5,047	3,325	77	353	1,292	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			3,097,508	715,278	716,266	176,190	4,705,242	1,246,862	821,384	19,024	87,196	319,259	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	371	4,754	393	5,518	1,462	963	22	102	374	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 1,413,542		\$ 3,501,077	\$ 722,945	\$ 925,894	\$ 184,321	\$ 5,334,237	\$ 1,413,542					
	Total Administrative Costs							\$ 1,413,542		\$ 931,186	\$ 21,567	\$ 98,852	\$ 361,937	\$ -
	Unit Cost Multiplier							0.26499424						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 68,153	\$ 25,347	\$ 15,491	\$ 108,991							
	TOTAL FACILITY COSTS							\$ 6,856,770						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
COUNTRY VILLA WATSONVILLE EAST NURSING & REHABILITATION CENTER

Provider NPI:
1578615464

OSHPD Facility Number:
206441703

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	294									
010	Housekeeping	324	324								
060	Laundry and Linen	47	47	47							
065	Dietary	1,388	1,388	1,388							
155	Social Services	97	97	97							
160	Activities	298	298	298							
165	Administration	743	743	743							
166	Medical Records	242	242	242							
170	Inservice Education - Nursing	291	291	291							
	ANCILLARY SERVICES										
075	Patient Supplies	20	20	20						13,912	13,912
077	Specialized Support Surfaces									56,573	56,573
080	Physical Therapy	115	115	115						172,335	172,335
081	Respiratory Therapy									7,512	7,512
082	Occupational Therapy	170	170	170						167,444	167,444
083	Speech Pathology	57	57	57						57,732	57,732
085	Pharmacy	130	130	130						96,478	96,478
090	Laboratory									32,446	32,446
095	Home Health Services									0	0
100	Other Ancillary Services									19,045	19,045
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	9,082	9,082	9,082	262,710	78,813	3,134,868	3,134,868	3,134,868	4,705,242	4,705,242
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	25	25	25						5,518	5,518
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	13,323	13,029	12,705	262,710	78,813	3,134,868	3,134,868	3,134,868	5,334,237	5,334,237
	TOTAL DIRECT SALARIES COSTS - SCH. 2						\$ 55,426	\$ 115,355			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.017680489	0.036797403			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		\$ 86,274	\$ 104,289	\$ 67,017	\$ 382,806	\$ 1,439	\$ 4,419	\$ 124,909	\$ 11,019	\$ 57,134
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		6.62169008	8.20853425	0.25509886	4.85714732	0.00045888	0.00140976	0.03984493	0.00206569	0.01071080
	TOTAL INDIRECT OTHER COSTS - SCH. 4		\$ 174,681	\$ 35,141	\$ 31,552	\$ 287,602	\$ 8,060	\$ 19,408	\$ 14,620	\$ 12,017	\$ 13,331
	UNIT COST MULTIPLIER (INDIRECT OTHER)		13.40709187	2.76591088	0.12010251	3.64917118	0.00257101	0.00619087	0.00466378	0.00225272	0.00249911
	TOTAL CAPITAL COSTS - SCH. 5	\$ 199,812	\$ 4,409	\$ 4,969	\$ 739	\$ 21,829	\$ 1,526	\$ 4,687	\$ 4,577	\$ 11,685	\$ 3,806
	UNIT COST MULTIPLIER (CAPITAL COSTS)	14.99752308	0.33841982	0.39109370	0.00281364	0.27697368	0.00048663	0.00149501	0.00145989	0.00219060	0.00071349

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
COUNTRY VILLA WATSONVILLE EAST NURSING & REHABILITATION CENTER

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

Provider NPI:
1578615464

OSHPD Facility Number:
206441703

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	\$ 93,260	\$ (24,855)	\$ 68,405	(Sch 3)
005	.20-.39	Fringe Benefits	6200	22,719	(4,850)	17,869	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	174,681	0	174,681	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 290,660	\$ (29,705)	\$ 260,955	
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	102,144	0	102,144	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	31,028	(231)	30,797	(Sch 4)
010		Housekeeping - Total	6300	\$ 133,172	\$ (231)	\$ 132,941	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 84,080	\$ 0	\$ 84,080	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	18,957	0	18,957	(Sch 5)
025		Depreciation: Equipment	7140	21,114	0	21,114	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	250	0	250	(Sch 5)
035		Leases and Rentals	7200	40,836	0	40,836	(Sch 5)
040		Property Taxes	7300	34,575	0	34,575	(Sch 5)
045		Property Insurance	7400	18,905	0	18,905	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	0	0	0	(Sch 6)
055		Interest - Other	7600	\$ 7,810	\$ 0	\$ 7,810	(Sch 6)
057		Subtotal 005 - 055		\$ 650,359	\$ (29,936)	\$ 620,423	
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	66,320	0	66,320	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	30,792	0	30,792	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 97,112	\$ 0	\$ 97,112	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 289,377	\$ 0	\$ 289,377	(Sch 3)
065	.20-.39	Fringe Benefits	6500	72,845	0	72,845	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	265,154	0	265,154	(Sch 4)
065		Dietary - Total	6500	\$ 627,376	\$ 0	\$ 627,376	
070		Provision for Bad Debts	7700	\$ 0	0	0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$ 2,845	\$ 0	\$ 2,845	(Sch 2)
075	.20-.39	Fringe Benefits	8100	660	0	660	(Sch 2)
075	.79	Agency Staff	8100	0	0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	10,836	(1,364)	9,472	(Sch 4)
075		Patient Supplies - Total	8100	\$ 14,341	\$ (1,364)	\$ 12,977	
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	56,573	0	56,573	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 56,573	\$ 0	\$ 56,573	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
COUNTRY VILLA WATSONVILLE EAST NURSING & REHABILITATION CENTER

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

Provider NPI:
1578615464

OSHPD Facility Number:
206441703

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	165,672	0	165,672	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	1,289	0	1,289	(Sch 4)
080		Physical Therapy - Total	8200	\$ 166,961	\$ 0	\$ 166,961	
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	12,281	(4,769)	7,512	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 12,281	\$ (4,769)	\$ 7,512	
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	159,336	0	159,336	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	164	0	164	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 159,500	\$ 0	\$ 159,500	
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	55,068	0	55,068	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	0	0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 55,068	\$ 0	\$ 55,068	
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	90,403	0	90,403	(Sch 4)
085		Pharmacy - Total	8300	\$ 90,403	\$ 0	\$ 90,403	
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	\$ 3,250	\$ 0	\$ 3,250	(Sch 2)
090	.20-.39	Fringe Benefits	8400	754	0	754	(Sch 2)
090	.79	Agency Staff	8400	15,984	0	15,984	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	12,378	80	12,458	(Sch 4)
090		Laboratory - Total	8400	\$ 32,366	\$ 80	\$ 32,446	
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	19,045	0	19,045	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 19,045	\$ 0	\$ 19,045	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
COUNTRY VILLA WATSONVILLE EAST NURSING & REHABILITATION CENTER

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

Provider NPI:
1578615464

OSHPD Facility Number:
206441703

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		\$ 606,538	\$ (6,053)	\$ 600,485	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 2,300,785	\$ 0	\$ 2,300,785	(Sch 2)
105	.20-.39	Fringe Benefits	6110	599,797	0	599,797	(Sch 2)
105	.49	Agency Staff	6110	26,145	0	26,145	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	206,561	1,580	208,141	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 3,133,288	\$ 1,580	\$ 3,134,868	
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 EAST NURSING & REHABILITATION CENTER

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

Provider NPI:
1578615464

OSHPD Facility Number:
206441703

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	4,350	0	4,350 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 4,350	\$ 0	\$ 4,350
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		\$ 3,137,638	\$ 1,580	\$ 3,139,218
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 43,768	\$ 0	\$ 43,768 (Sch 2)
155	.20-.39	Fringe Benefits	6600	11,658	0	11,658 (Sch 2)
155	.49	Agency Staff	6600	0	0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	6,491	0	6,491 (Sch 4)
155		Social Services - Total	6600	\$ 61,917	\$ 0	\$ 61,917

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
COUNTRY VILLA WATSONVILLE EAST NURSING & REHABILITATION CENTER

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

Provider NPI:
1578615464

OSHPD Facility Number:
206441703

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	\$ 88,662	\$ 0	\$ 88,662	(Sch 2)
160	.20-.39	Fringe Benefits	6700	26,693	0	26,693	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	14,588	0	14,588	(Sch 4)
160		Activities - Total	6700	\$ 129,943	\$ 0	\$ 129,943	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 256,462	\$ (45,718)	\$ 210,744	(Sch 6)
165	.20-.39	Fringe Benefits	6900	109,307	(16,077)	93,230	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	600,497	0	600,497	(Sch 6)
165		Administration - Total	6900	\$ 966,266	\$ (61,795)	\$ 904,471	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 43,317	\$ 0	\$ 43,317	(Sch 3)
166	.20-.39	Fringe Benefits	6900	10,228	0	10,228	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	9,417	0	9,417	(Sch 4)
166		Medical Records - Total	6900	\$ 62,962	\$ 0	\$ 62,962	
167		CDPH Licensing Fees	6900	\$ 21,567	\$ 0	\$ 21,567	(Sch 6)
168		Professional Liability Insurance	6900	\$ 98,852	\$ 0	\$ 98,852	(Sch 6)
169		Quality Assurance Fees	6900	\$ 361,937	\$ 0	\$ 361,937	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 94,738	\$ 0	\$ 94,738	(Sch 3)
170	.20-.39	Fringe Benefits	6800	25,855	0	25,855	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	9,914	0	9,914	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 130,507	\$ 0	\$ 130,507	
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		\$ 1,833,951	\$ (61,795)	\$ 1,772,156	
200		Total		\$ 6,952,974	\$ (96,204)	\$ 6,856,770	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 133,785	
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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 EAST NURSING AND REHAB CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1578615464		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	\$133,785	\$133,785

Provider Name							Fiscal Period	Provider NPI	Adjustments		
COUNTRY VILLA WATSONVILLE EAST NURSING AND REHAB CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1578615464	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>ADJUSTMENTS TO REPORTED COSTS</u>											
2	10.5	010	4	8A-1	010	4	Housekeeping - Other - Nonlabor	\$31,028	(\$231)	\$30,797	
	10.5	075	4	8A-1	075	4	Patient Supplies - Other - Nonlabor	10,836	(1,364)	9,472	
	10.5	081	4	8A-1	081	4	Respiratory Therapy - Other - Nonlabor	12,281	(4,769)	7,512	
	10.5	090	4	8A-1	090	4	Laboratory - Other - Nonlabor	12,378	80	12,458	
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	206,561	1,580	208,141	
							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	\$93,260	(\$24,855)	\$68,405	
	10.5	005	2	8A-1	005	2	Plant Operations and Maintenance - Fringe Benefits	22,719	(4,850)	17,869	
	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	256,462	(45,718)	210,744	
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	109,307	(16,077)	93,230	
							To adjust expenses that are shared with Country Villa Watsonville West 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 EAST NURSING AND REHAB CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1578615464	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>ADJUSTMENTS 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	22,352	(21,664)	688
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	21,626	21,626