

**REPORT
ON THE
RATE SETTING AUDIT
COUNTRY VILLA MODESTO NURSING
AND REHABILITATION CENTER
MODESTO, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1932251808
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: William Zhu**



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



EDMUND G. BROWN JR.
GOVERNOR

June 12, 2013

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

COUNTRY VILLA MODESTO NURSING AND REHABILITATION CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1932251808
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 \$7,894, 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 MODESTO NURSING AND REHABILITATION CENTER

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

Provider NPI:
1932251808

OSHPD Facility No.:
206501094

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	\$ 2,782,161	\$ 89.76
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 765,459	\$ 24.69
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 808,184	\$ 26.07
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 513,294	\$ 16.56
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 31,622	\$ 1.02
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 20,089	\$ 0.65
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 95,862	\$ 3.09
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 53,876	\$ 1.74
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 359,169	\$ 11.59
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 820,016	\$ 26.45
11	Cost of Routine Service/Audited Total Costs	\$ 6,241,964	\$ 6,249,733	\$ 201.62
12	Total Patient Days (Adj)	30,997	30,997	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 201.37	\$ 201.62	
14	Overpayments (Adj 5)	\$ 0	\$ 7,894	
15	Medi-Cal Days (Adj 3)	25,460	24,896	
16	Medi-Cal Managed Care Days (Adj 4)		532	
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 MODESTO NURSING AND REHABILITATION CENTER

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

Provider NPI:
1932251808

OSHPD Facility No.:
206501094

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 MODESTO NURSING AND REHABILITATION CENTER

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

Provider NPI:
1932251808

OSHPD Facility No.:
206501094

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	\$ 52,554	\$ 52,554		
160	Activities	119,619		\$ 119,619	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
ANCILLARY SERVICES					
075	Patient Supplies	3,117	0	0	3,117
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	188,509	0	0	188,509
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	219,649	0	0	219,649
083	Speech Pathology	169,905	0	0	169,905
085	Pharmacy	0	0	0	0
090	Laboratory	20,697	0	0	20,697
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	2,609,988	52,554	119,619	2,782,161
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	\$ 3,384,038	\$ 52,554	\$ 119,619	\$ 3,384,038

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name: COUNTRY VILLA MODESTO NURSING AND REHABILITATION CENTER
Provider NPI: 1932251808

OSHPD Facility Number: 206501094

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	\$ 64,587	\$ 64,587										
010	Housekeeping	165,840	563	\$ 166,403									
060	Laundry and Linen	107,970	2,257	5,867	\$ 116,094								
065	Dietary	339,292	7,912	20,563	0	\$ 367,766							
155	Social Services	N/A	287	746	0	0	\$ 1,033						
160	Activities	N/A	448	1,163	0	0	0	\$ 1,611					
165	Administration	N/A	3,884	10,095	0	0	0	0		\$ 13,979	\$ 13,979		
166	Medical Records	48,699	442	1,148	0	0	0	0		50,289		\$ 50,289	
170	Inservice Education - Nursing	61,455	777	2,019	0	0	0	0	\$ 64,251				
ANCILLARY SERVICES													
075	Patient Supplies		62	161	0	0	0	0	0	223	38	138	\$ 400
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	30	107	136
080	Physical Therapy		692	1,800	0	0	0	0	0	2,492	500	1,799	4,790
081	Respiratory Therapy		0	0	0	0	0	0	0	0	22	81	103
082	Occupational Therapy		1,520	3,950	0	0	0	0	0	5,470	611	2,200	8,281
083	Speech Pathology		771	2,004	0	0	0	0	0	2,775	455	1,638	4,869
085	Pharmacy		284	739	0	0	0	0	0	1,023	289	1,041	2,353
090	Laboratory		0	0	0	0	0	0	0	0	60	215	274
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	44	159	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		44,438	115,497	116,094	367,766	1,033	1,611	64,251	710,690	11,913	42,857	765,459 *
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		250	651	0	0	0	0	0	902	16	57	974
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 787,843	\$ 64,587	\$ 166,403	\$ 116,094	\$ 367,766	\$ 1,033	\$ 1,611	\$ 64,251	\$ 723,575	\$ 13,979	\$ 50,289	\$ 787,843

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name: COUNTRY VILLA MODESTO NURSING AND REHABILITATION CENTE
Provider NPI: 1932251808

OSHPD Facility Number: 206501094

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	\$ 243,621	\$ 243,621										
010	Housekeeping	32,633	2,123	\$ 34,756									
060	Laundry and Linen	31,519	8,514	1,225	\$ 41,259								
065	Dietary	268,497	29,842	4,295	0	\$ 302,634							
155	Social Services	8,063	1,083	156	0	0	\$ 9,302						
160	Activities	14,472	1,688	243	0	0	0	\$ 16,403					
165	Administration	N/A	14,650	2,108	0	0	0	0		\$ 16,759	\$ 16,759		
166	Medical Records	8,824	1,667	240	0	0	0	0		10,731		\$ 10,731	
170	Inservice Education - Nursing	19,050	2,930	422	0	0	0	0	\$ 22,402				
ANCILLARY SERVICES													
075	Patient Supplies	11,283	234	34	0	0	0	0	0	11,550	46	30	\$ 11,626
077	Specialized Support Surfaces	11,914	0	0	0	0	0	0	0	11,914	36	23	11,972
080	Physical Therapy	690	2,612	376	0	0	0	0	0	3,677	599	384	4,661
081	Respiratory Therapy	8,996	0	0	0	0	0	0	0	8,996	27	17	9,040
082	Occupational Therapy	285	5,733	825	0	0	0	0	0	6,843	733	469	8,045
083	Speech Pathology	0	2,909	419	0	0	0	0	0	3,327	546	350	4,223
085	Pharmacy	111,472	1,072	154	0	0	0	0	0	112,699	347	222	113,268
090	Laboratory	3,288	0	0	0	0	0	0	0	3,288	72	46	3,405
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	17,746	0	0	0	0	0	0	0	17,746	53	34	17,833
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	201,015	167,619	24,124	41,259	302,634	9,302	16,403	22,402	784,757	14,282	9,145	808,184 *
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	2,066	945	136	0	0	0	0	0	3,147	19	12	3,178
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 995,434	\$ 243,621	\$ 34,756	\$ 41,259	\$ 302,634	\$ 9,302	\$ 16,403	\$ 22,402	\$ 967,945	\$ 16,759	\$ 10,731	\$ 995,434

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
COUNTRY VILLA MODESTO NURSING AND REHABILITATION CENTER

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

Provider NPI:
1932251808

OSHPD Facility Number:
206501094

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)	\$ 549,509	94%							
	Property Tax (line 40)	33,853	6%	\$ 583,362						
005	Plant Operations and Maintenance			25,966	\$ 25,966					
010	Housekeeping			4,858	226	\$ 5,084				
060	Laundry and Linen			19,480	907	179	\$ 20,567			
065	Dietary			68,278	3,181	628	0	\$ 72,087		
155	Social Services			2,478	115	23	0	0	\$ 2,616	
160	Activities			3,862	180	36	0	0	0	\$ 4,077
165	Administration			33,520	1,561	308	0	0	0	0
166	Medical Records			3,813	178	35	0	0	0	0
170	Inservice Education - Nursing			6,704	312	62	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			534	25	5	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			5,975	278	55	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			13,116	611	121	0	0	0	0
083	Speech Pathology			6,655	310	61	0	0	0	0
085	Pharmacy			2,453	114	23	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			383,508	17,865	3,529	20,567	72,087	2,616	4,077
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			2,162	101	20	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 583,362	100%	\$ 583,362	\$ 25,966	\$ 5,084	\$ 20,567	\$ 72,087	\$ 2,616	\$ 4,077

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
COUNTRY VILLA MODESTO NURSING AND REHABILITATION CENTER

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

Provider NPI:
1932251808

OSHPD Facility Number:
206501094

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 94% Of Total	Property Tax 6% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 549,509	94%							
	Property Tax (line 40)	33,853	6%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 35,389	\$ 35,389				
166	Medical Records				4,026		\$ 4,026			
170	Inservice Education - Nursing			\$ 7,078						
	ANCILLARY SERVICES									
075	Patient Supplies			0	564	97	11	\$ 673	\$ 634	\$ 39
077	Specialized Support Surfaces			0	0	75	9	84	79	5
080	Physical Therapy			0	6,309	1,266	144	7,718	7,270	448
081	Respiratory Therapy			0	0	57	6	63	59	4
082	Occupational Therapy			0	13,848	1,548	176	15,572	14,669	904
083	Speech Pathology			0	7,027	1,153	131	8,310	7,828	482
085	Pharmacy			0	2,590	732	83	3,406	3,208	198
090	Laboratory			0	0	151	17	168	158	10
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	112	13	124	117	7
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			7,078	511,326	30,159	3,431	544,916	513,294	31,622
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	2,282	40	5	2,327	2,192	135
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 583,362	100%	\$ 7,078	\$ 543,946	\$ 35,389	\$ 4,026	\$ 583,362	\$ 549,509	\$ 33,853

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name: COUNTRY VILLA MODESTO NURSING AND REHABILITATION C
 Provider NPI: 1932251808

OSHPD Facility Number: 206501094

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. 61% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 7% of Total	Quality Assur. Fees 27% of Total	Caregiver Training 4% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 25,571												
055	Interest - Other	32,859												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	903,806												
	Total Costs Allocable as Administration	962,236	61%											
167	CDPH Licensing Fees	23,573	1%											
168	Professional Liability Insurance	112,488	7%											
169	Quality Assurance Fees	421,461	27%											
174	Caregiver Training	63,220	4%											
	Total	1,582,978	100%						\$ 1,582,978					
ANCILLARY SERVICES														
075	Patient Supplies			\$ 3,117	\$ 223	\$ 11,550	\$ 564	\$ 15,454	4,353	\$ 2,646	\$ 65	\$ 309	\$ 1,159	\$ 174
077	Specialized Support Surfaces			0	0	11,914	0	11,914	3,356	2,040	50	238	894	134
080	Physical Therapy			188,509	2,492	3,677	6,309	200,987	56,617	34,415	843	4,023	15,074	2,261
081	Respiratory Therapy			0	0	8,996	0	8,996	2,534	1,540	38	180	675	101
082	Occupational Therapy			219,649	5,470	6,843	13,848	245,810	69,243	42,090	1,031	4,920	18,436	2,765
083	Speech Pathology			169,905	2,775	3,327	7,027	183,035	51,560	31,341	768	3,664	13,728	2,059
085	Pharmacy			0	1,023	112,699	2,590	116,312	32,764	19,916	488	2,328	8,723	1,309
090	Laboratory			20,697	0	3,288	0	23,985	6,756	4,107	101	480	1,799	270
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	17,746	0	17,746	4,999	3,039	74	355	1,331	200
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			2,782,161	710,690	784,757	511,326	4,788,935	1,349,012	820,016	20,089	95,862	359,169	53,876
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	902	3,147	2,282	6,331	1,783	1,084	27	127	475	71
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 1,582,978		\$ 3,384,038	\$ 723,575	\$ 967,945	\$ 543,946	\$ 5,619,504	\$ 1,582,978					
	Total Administrative Costs							\$ 1,582,978		\$ 962,236	\$ 23,573	\$ 112,488	\$ 421,461	\$ 63,220
	Unit Cost Multiplier							0.28169356						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 64,268	\$ 27,489	\$ 39,416	\$ 131,173							
	TOTAL FACILITY COSTS							\$ 7,333,655						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name: COUNTRY VILLA MODESTO NURSING AND REHABILITATION (1932251808)

Provider NPI:

OSHPD Facility Number: 206501094

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	1,069									
010	Housekeeping	200	200								
060	Laundry and Linen	802	802	802							
065	Dietary	2,811	2,811	2,811							
155	Social Services	102	102	102							
160	Activities	159	159	159							
165	Administration	1,380	1,380	1,380							
166	Medical Records	157	157	157							
170	Inservice Education - Nursing	276	276	276							
	ANCILLARY SERVICES										
075	Patient Supplies	22	22	22						15,454	15,454
077	Specialized Support Surfaces									11,914	11,914
080	Physical Therapy	246	246	246						200,987	200,987
081	Respiratory Therapy									8,996	8,996
082	Occupational Therapy	540	540	540						245,810	245,810
083	Speech Pathology	274	274	274						183,035	183,035
085	Pharmacy	101	101	101						116,312	116,312
090	Laboratory									23,985	23,985
095	Home Health Services									0	0
100	Other Ancillary Services									17,746	17,746
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	15,789	15,789	15,789	306,320	91,896	2,811,003	2,811,003	2,811,003	4,788,935	4,788,935
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	89	89	89						6,331	6,331
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	24,017	22,948	22,748	306,320	91,896	2,811,003	2,811,003	2,811,003	5,619,504	5,619,504
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 52,554 0.018695818	\$ 119,619 0.04255385			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 64,587 2.81449364	\$ 166,403 7.31505621	\$ 116,094 0.37899549	\$ 367,766 4.00198229	\$ 1,033 0.00036756	\$ 1,611 0.00057296	\$ 64,251 0.02285688	\$ 13,979 0.00248755	\$ 50,289 0.00894907
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 243,621 10.61621928	\$ 34,756 1.52788130	\$ 41,259 0.13469107	\$ 302,634 3.29322350	\$ 9,302 0.00330903	\$ 16,403 0.00583525	\$ 22,402 0.00796932	\$ 16,759 0.00298227	\$ 10,731 0.00190953
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 583,362 24.28954491	\$ 25,966 1.13149397	\$ 5,084 0.22350131	\$ 20,567 0.06714195	\$ 72,087 0.78443896	\$ 2,616 0.00093054	\$ 4,077 0.00145054	\$ 7,078 0.00251792	\$ 35,389 0.00629761	\$ 4,026 0.00071647

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
COUNTRY VILLA MODESTO NURSING AND REHABILITATION CENTER

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

Provider NPI:
1932251808

OSHPD Facility Number:
206501094

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	\$ 47,152	\$ 0	\$ 47,152	(Sch 3)
005	.20-.39	Fringe Benefits	6200	17,408	27	17,435	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	243,621	0	243,621	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 308,181	\$ 27	\$ 308,208	
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	165,840	0	165,840	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	32,633	0	32,633	(Sch 4)
010		Housekeeping - Total	6300	\$ 198,473	\$ 0	\$ 198,473	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 127,806	\$ 0	\$ 127,806	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	20,197	0	20,197	(Sch 5)
025		Depreciation: Equipment	7140	34,892	0	34,892	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	250	0	250	(Sch 5)
035		Leases and Rentals	7200	21,594	0	21,594	(Sch 5)
040		Property Taxes	7300	33,853	0	33,853	(Sch 5)
045		Property Insurance	7400	25,571	0	25,571	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	344,770	0	344,770	(Sch 6)
055		Interest - Other	7600	\$ 32,859	\$ 0	\$ 32,859	(Sch 6)
057		Subtotal 005 - 055		\$ 1,148,446	\$ 27	\$ 1,148,473	
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	107,970	0	107,970	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	31,519	0	31,519	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 139,489	\$ 0	\$ 139,489	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 238,508	\$ 0	\$ 238,508	(Sch 3)
065	.20-.39	Fringe Benefits	6500	100,644	140	100,784	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	268,497	0	268,497	(Sch 4)
065		Dietary - Total	6500	\$ 607,649	\$ 140	\$ 607,789	
070		Provision for Bad Debts	7700	\$ 0	0	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$ 3,117	\$ 0	\$ 3,117	(Sch 2)
075	.20-.39	Fringe Benefits	8100	994	(994)	0	(Sch 2)
075	.79	Agency Staff	8100	0	0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	11,283	0	11,283	(Sch 4)
075		Patient Supplies - Total	8100	\$ 15,394	\$ (994)	\$ 14,400	
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	11,914	0	11,914	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 11,914	\$ 0	\$ 11,914	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
COUNTRY VILLA MODESTO NURSING AND REHABILITATION CENTER

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

Provider NPI:
1932251808

OSHPD Facility Number:
206501094

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	188,509	0	188,509	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	690	0	690	(Sch 4)
080		Physical Therapy - Total	8200	\$ 189,199	\$ 0	\$ 189,199	
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	8,996	0	8,996	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 8,996	\$ 0	\$ 8,996	
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	219,649	0	219,649	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	285	0	285	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 219,934	\$ 0	\$ 219,934	
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	169,905	0	169,905	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	0	0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 169,905	\$ 0	\$ 169,905	
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	111,472	0	111,472	(Sch 4)
085		Pharmacy - Total	8300	\$ 111,472	\$ 0	\$ 111,472	
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	\$ 915	\$ 0	\$ 915	(Sch 2)
090	.20-.39	Fringe Benefits	8400	292	146	438	(Sch 2)
090	.79	Agency Staff	8400	19,344	0	19,344	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	3,288	0	3,288	(Sch 4)
090		Laboratory - Total	8400	\$ 23,839	\$ 146	\$ 23,985	
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	17,746	0	17,746	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 17,746	\$ 0	\$ 17,746	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
COUNTRY VILLA MODESTO NURSING AND REHABILITATION CENTER

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

Provider NPI:
1932251808

OSHPD Facility Number:
206501094

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		\$ 768,399	\$ (848)	\$ 767,551	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,856,887	\$ 0	\$ 1,856,887	(Sch 2)
105	.20-.39	Fringe Benefits	6110	751,165	1,936	753,101	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	201,015	0	201,015	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,809,067	\$ 1,936	\$ 2,811,003	
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 MODESTO NURSING AND REHABILITATION CENTER

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

Provider NPI:
1932251808

OSHPD Facility Number:
206501094

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	2,066	0	2,066 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 2,066	\$ 0	\$ 2,066
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		\$ 2,811,133	\$ 1,936	\$ 2,813,069
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 38,462	\$ 0	\$ 38,462 (Sch 2)
155	.20-.39	Fringe Benefits	6600	14,069	23	14,092 (Sch 2)
155	.49	Agency Staff	6600	0	0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	8,063	0	8,063 (Sch 4)
155		Social Services - Total	6600	\$ 60,594	\$ 23	\$ 60,617

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
COUNTRY VILLA MODESTO NURSING AND REHABILITATION CENTER

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

Provider NPI:
1932251808

OSHPD Facility Number:
206501094

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	\$ 86,653	\$ 0	\$ 86,653	(Sch 2)
160	.20-.39	Fringe Benefits	6700	32,916	50	32,966	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	14,472	0	14,472	(Sch 4)
160		Activities - Total	6700	\$ 134,041	\$ 50	\$ 134,091	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 253,592	\$ 0	\$ 253,592	(Sch 6)
165	.20-.39	Fringe Benefits	6900	106,479	(645)	105,834	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	544,380	0	544,380	(Sch 6)
165		Administration - Total	6900	\$ 904,451	\$ (645)	\$ 903,806	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 36,187	\$ 0	\$ 36,187	(Sch 3)
166	.20-.39	Fringe Benefits	6900	12,491	21	12,512	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	8,824	0	8,824	(Sch 4)
166		Medical Records - Total	6900	\$ 57,502	\$ 21	\$ 57,523	
167		CDPH Licensing Fees	6900	\$ 23,573	\$ 0	\$ 23,573	(Sch 6)
168		Professional Liability Insurance	6900	\$ 112,488	\$ 0	\$ 112,488	(Sch 6)
169		Quality Assurance Fees	6900	\$ 421,461	\$ 0	\$ 421,461	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 44,682	\$ 0	\$ 44,682	(Sch 3)
170	.20-.39	Fringe Benefits	6800	17,477	(704)	16,773	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	19,050	0	19,050	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 81,209	\$ (704)	\$ 80,505	
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	63,220	0	63,220	(Sch 6)
174		Caregiver Training - Total	6900	\$ 63,220	\$ 0	\$ 63,220	
		Subtotal 155 - 174		\$ 1,858,539	\$ (1,255)	\$ 1,857,284	
200		Total		\$ 7,333,655	\$ 0	\$ 7,333,655	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 406,469	
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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 MODESTO NURSING & REHABILITATION CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1932251808		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	N/A	Total Facility Group Health Insurance To include total group health insurance costs for information: purposes. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			\$0	\$406,469	\$406,469

Provider Name							Fiscal Period	Provider NPI		Adjustments
COUNTRY VILLA MODESTO NURSING & REHABILITATION CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1932251808		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>RECLASSIFICATION OF REPORTED COSTS</u>										
2	10.5	075	2	8A-1	075	2	Patient Supplies - Fringe Benefits	\$994	(\$994)	\$0
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	106,479	(645)	105,834
	10.5	170	2	8A-1	170	2	Inservice Education - Nursing - Fringe Benefits	17,477	(704)	16,773
	10.5	005	2	8A-1	005	2	Plant Operations and Maintenance - Fringe Benefits	17,408	27	17,435
	10.5	065	2	8A-1	065	2	Dietary - Fringe Benefits	100,644	140	100,784
	10.5	090	2	8A-1	090	2	Laboratory - Fringe Benefits	292	146	438
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	751,165	1,936	753,101
	10.5	155	2	8A-1	155	2	Social Services - Fringe Benefits	14,069	23	14,092
	10.5	160	2	8A-1	160	2	Activities - Fringe Benefits	32,916	50	32,966
	10.5	166	2	8A-1	166	2	Medical Records - Fringe Benefits	12,491	21	12,512
							To reclassify fringe benefits expense to the appropriate cost centers. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4, and 2302.8			

Provider Name							Fiscal Period	Provider NPI	Adjustments	
COUNTRY VILLA MODESTO NURSING & REHABILITATION CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1932251808	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 PATIENT DAYS										
3	4.1	5	2	1	15		Medi-Cal Days To adjust reported Medi-Cal Nursing Facility days to agree with the following Paid Claims Summary Report: Report Date: May 14, 2013 Payment Period: January 1, 2011 through April 30, 2013 Service Period: January 1, 2011 through December 31, 2011 42 CFR, 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2304, 2404, and 2408 CCR, Title 22, Section 51541	25,460	(564)	24,896
4	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	532	532

Provider Name							Fiscal Period			Provider NPI		Adjustments
COUNTRY VILLA MODESTO NURSING & REHABILITATION CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1932251808		5
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
<u>ADJUSTMENT TO OTHER MATTERS</u>												
5	Not Reported			1	14		Overpayments To recover outstanding Medi-Cal credit balances. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761 and 51458.1		\$0	\$7,894	\$7,894	