

**REPORT
ON THE
RATE SETTING AUDIT**

**COUNTRY VILLA EAST NURSING CENTER
LOS ANGELES, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1043204324**

**FISCAL PERIOD ENDED
DECEMBER 31, 2012**

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

**Section Chief: Allen Dervi
Audit Supervisor: Henry Kwan
Auditor: Yanique French**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

June 11, 2014

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

COUNTRY VILLA EAST NURSING CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1043204324
FISCAL PERIOD ENDED DECEMBER 31, 2012

We have examined the facility's Integrated Disclosure and Medi-Cal Cost Report for the above-referenced fiscal period. We also examined the facility's use of and Records of Noncovered Services deducted from patient share of cost. 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, patient days, and use of share of cost 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 \$14,363, 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.

Ruth Santo Domingo Mendoza
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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:

Lisa Alder, Chief
Department of Health Care Services
Office of Administrative Hearings and Appeals
MS 0017
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

Allen Dervi, Chief
Audits Section—Burbank
Financial Audits Branch

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:

COUNTRY VILLA EAST NURSING CENTER

Fiscal Period:

JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:

1043204324

OSHPD Facility No.:

206190597

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	\$ 3,254,421	\$ 98.12
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 1,064,325	\$ 32.09
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 683,513	\$ 20.61
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 119,134	\$ 3.59
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 20,597	\$ 0.62
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 22,859	\$ 0.69
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 146,997	\$ 4.43
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 410,619	\$ 12.38
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 867,696	\$ 26.16
11	Cost of Routine Service/Audited Total Costs	\$ 6,564,253	\$ 6,590,162	\$ 198.69
12	Total Patient Days (Adj)	33,168	33,168	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 197.91	\$ 198.69	
14	Overpayments (Adjs 8-10)	\$ 0	\$ (14,363)	
15	Medi-Cal Days (Adj 7)	24,593	24,412	
16	Medi-Cal Managed Care Days (Adj)		0	
INTERMEDIATE CARE				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
18	Total Patient Days (Adj)	0	0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj)	\$ 0	\$ 0	
21	Medi-Cal Days (Adj)	0	0	
MENTALLY DISORDERED CARE				
22	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
23	Total Patient Days (Adj)	0	0	
24	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
25	Overpayments (Adj)	\$ 0	\$ 0	
DEVELOPMENTALLY DISABLED CARE				
26	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
27	Total Patient Days (Adj)	0	0	
28	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
29	Overpayments (Adj)	\$ 0	\$ 0	
30	Medi-Cal Days (Adj)	0	0	
SUBACUTE CARE				
31	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00
32	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
33	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
34	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
35	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00
36	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
37	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00
38	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
39	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
40	Cost of Administration (Subacute Care Sch.1, Ln. 34)	\$ N/A	\$ 0	\$ 0.00
41	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
42	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
43	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
44	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 EAST NURSING CENTER

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1043204324

OSHPD Facility No.:
206190597

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
SUBACUTE CARE - PEDIATRIC				
45	Cost of Routine Service (Subacute Care - Pediatric, Sch. 1, Ln 3)	\$ 0	\$ 0	
46	Cost of Ancillary Service (Subacute Care - Pediatric, Sch. 1, Ln. 1 + Ln. 2)	\$ 0	\$ 0	
47	Total Cost of Subacute Care - Pediatric Service (Ln. 43 + Ln. 44)	\$ 0	\$ 0	
48	Total Patient Days (Subacute Care - Pediatric, Sch. 1, Ln. 5)	0	0	
49	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
50	Amount Due Provider (State) (Subacute Care - Pediatric, Sch. 1, Ln. 9)	\$ 0	\$ 0	
TRANSITIONAL INPATIENT CARE				
51	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
52	Total Patient Days (Adj)	0	0	
53	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
54	Overpayments (Adj)	\$ 0	\$ 0	
HOSPICE INPATIENT CARE				
55	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
56	Total Patient Days (Adj)	0	0	
57	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
58	Overpayments (Adj)	\$ 0	\$ 0	
OTHER ROUTINE SERVICES				
59	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
60	Total Patient Days (Adj)	0	0	
61	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
62	Overpayments (Adj)	\$ 0	\$ 0	

**ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR**

Provider Name:
COUNTRY VILLA EAST NURSING CENTER

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1043204324

OSHPD Facility No.:
206190597

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs	Activities	Total
			155	160	
	GENERAL SERVICES				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 38,721	\$ 38,721		
160	Activities	84,531		\$ 84,531	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
	ANCILLARY SERVICES				
075	Patient Supplies	5,489	0	0	5,489
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	342,041	0	0	342,041
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	286,448	0	0	286,448
083	Speech Pathology	58,198	0	0	58,198
085	Pharmacy	0	0	0	0
090	Laboratory	22,928	0	0	22,928
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	3,131,169	38,721	84,531	3,254,421 *
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	\$ 3,969,525	\$ 38,721	\$ 84,531	\$ 3,969,525

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
COUNTRY VILLA EAST NURSING CENTER

NPI:
1043204324

OSHPD Facility Number:
206190597

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops	Hskpng	Laundry	Dietary	Soc Srvs	Activities	Inserv. Ed	Accumulated Costs	Admin	Medical Records	Total
			005	010	060	065	155	160	170		165	166	
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 57,730	\$ 57,730										
010	Housekeeping	265,033	449	\$ 265,482									
060	Laundry and Linen	113,266	2,911	13,491	\$ 129,668								
065	Dietary	502,107	5,997	27,796	0	\$ 535,900							
155	Social Services	N/A	159	736	0	0	\$ 894						
160	Activities	N/A	3,792	17,576	0	0	0	\$ 21,368					
165	Administration	N/A	3,779	17,513	0	0	0	0		\$ 21,292	\$ 21,292		
166	Medical Records	92,698	328	1,518	0	0	0	0		94,544		\$ 94,544	
170	Inservice Education - Nursing	64,443	473	2,191	0	0	0	0	\$ 67,107				
ANCILLARY SERVICES													
075	Patient Supplies		277	1,283	0	0	0	0	0	1,560	114	504	\$ 2,178
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	135	600	735
080	Physical Therapy		452	2,097	0	0	0	0	0	2,550	1,225	5,439	9,214
081	Respiratory Therapy		0	0	0	0	0	0	0	0	16	73	90
082	Occupational Therapy		665	3,083	0	0	0	0	0	3,748	1,040	4,617	9,405
083	Speech Pathology		118	548	0	0	0	0	0	666	210	934	1,810
085	Pharmacy		321	1,487	0	0	0	0	0	1,808	731	3,246	5,784
090	Laboratory		0	0	0	0	0	0	0	0	106	471	577
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	35	156	191
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		37,851	175,428	129,668	535,900	894	21,368	67,107	968,215	17,666	78,444	1,064,325 *
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		159	736	0	0	0	0	0	894	14	60	968
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,095,277	\$ 57,730	\$ 265,482	\$ 129,668	\$ 535,900	\$ 894	\$ 21,368	\$ 67,107	\$ 979,442	\$ 21,292	\$ 94,544	\$ 1,095,277

(To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
COUNTRY VILLA EAST NURSING CENTER

NPI:
1043204324

OSHPD Facility Number:
206190597

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 226,244	\$ 226,244										
010	Housekeeping	30,791	1,760	\$ 32,551									
060	Laundry and Linen	22,369	11,407	1,654	\$ 35,431								
065	Dietary	225,264	23,503	3,408	0	\$ 252,175							
155	Social Services	5,466	622	90	0	0	\$ 6,178						
160	Activities	9,905	14,861	2,155	0	0	0	\$ 26,921					
165	Administration	N/A	14,809	2,147	0	0	0	0		\$ 16,956	\$ 16,956		
166	Medical Records	7,804	1,284	186	0	0	0	0		9,274		\$ 9,274	
170	Inservice Education - Nursing	514	1,853	269	0	0	0	0	\$ 2,635				
ANCILLARY SERVICES													
075	Patient Supplies	23,255	1,085	157	0	0	0	0	0	24,498	90	49	\$ 24,637
077	Specialized Support Surfaces	38,357	0	0	0	0	0	0	0	38,357	108	59	38,523
080	Physical Therapy	0	1,773	257	0	0	0	0	0	2,030	976	534	3,540
081	Respiratory Therapy	4,681	0	0	0	0	0	0	0	4,681	13	7	4,701
082	Occupational Therapy	295	2,607	378	0	0	0	0	0	3,280	828	453	4,561
083	Speech Pathology	0	463	67	0	0	0	0	0	530	167	92	789
085	Pharmacy	203,443	1,257	182	0	0	0	0	0	204,883	582	318	205,783
090	Laboratory	7,178	0	0	0	0	0	0	0	7,178	84	46	7,309
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	9,947	0	0	0	0	0	0	0	9,947	28	15	9,990
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	168,563	148,337	21,509	35,431	252,175	6,178	26,921	2,635	661,750	14,068	7,695	683,513 *
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	1,820	622	90	0	0	0	0	0	2,532	11	6	2,549
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 985,896	\$ 226,244	\$ 32,551	\$ 35,431	\$ 252,175	\$ 6,178	\$ 26,921	\$ 2,635	\$ 959,666	\$ 16,956	\$ 9,274	\$ 985,896

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
COUNTRY VILLA EAST NURSING CENTER

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1043204324

OSHPD Facility Number:
206190597

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 85% Of Total	Property Tax 15% Of Total
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 125,008	85%							
	Property Tax (line 40)	21,613	15%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 9,672	\$ 9,672				
166	Medical Records				838		\$ 838			
170	Inservice Education - Nursing			\$ 1,210						
ANCILLARY SERVICES										
075	Patient Supplies			0	709	52	4	\$ 765	\$ 652	\$ 113
077	Specialized Support Surfaces			0	0	61	5	67	57	10
080	Physical Therapy			0	1,158	556	48	1,763	1,503	260
081	Respiratory Therapy			0	0	7	1	8	7	1
082	Occupational Therapy			0	1,703	472	41	2,216	1,889	327
083	Speech Pathology			0	303	96	8	406	346	60
085	Pharmacy			0	821	332	29	1,182	1,008	174
090	Laboratory			0	0	48	4	52	45	8
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	16	1	17	15	3
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			1,210	131,011	8,025	696	139,731	119,134	20,597
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	406	6	1	413	352	61
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 146,621	100%	\$ 1,210	\$ 136,110	\$ 9,672	\$ 838	\$ 146,621	\$ 125,008	\$ 21,613

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
COUNTRY VILLA EAST NURSING CENTER

NPI:
1043204324

OSHPD Facility Number:
206190597

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

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. 60% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 10% of Total	Quality Assur. Fees 28% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 8,337												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,037,443												
	Total Costs Allocable as Administration	1,045,780	60%											
167	CDPH Licensing Fees	27,550	2%											
168	Professional Liability Insurance	177,166	10%											
169	Quality Assurance Fees	494,893	28%											
174	Caregiver Training	0	0%											
	Total	1,745,389	100%						\$ 1,745,389					
ANCILLARY SERVICES														
075	Patient Supplies			\$ 5,489	\$ 1,560	\$ 24,498	\$ 709	\$ 32,256	9,314	\$ 5,580	\$ 147	\$ 945	\$ 2,641	\$ 0
077	Specialized Support Surfaces			0	0	38,357	0	38,357	11,075	6,636	175	1,124	3,140	0
080	Physical Therapy			342,041	2,550	2,030	1,158	347,779	100,420	60,168	1,585	10,193	28,473	0
081	Respiratory Therapy			0	0	4,681	0	4,681	1,352	810	21	137	383	0
082	Occupational Therapy			286,448	3,748	3,280	1,703	295,179	85,232	51,068	1,345	8,651	24,167	0
083	Speech Pathology			58,198	666	530	303	59,697	17,237	10,328	272	1,750	4,887	0
085	Pharmacy			0	1,808	204,883	821	207,511	59,918	35,901	946	6,082	16,989	0
090	Laboratory			22,928	0	7,178	0	30,106	8,693	5,209	137	882	2,465	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	9,947	0	9,947	2,872	1,721	45	292	814	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			3,254,421	968,215	661,750	131,011	5,015,397	1,448,171	867,696	22,859	146,997	410,619	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	894	2,532	406	3,833	1,107	663	17	112	314	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 1,745,389		\$ 3,969,525	\$ 979,442	\$ 959,666	\$ 136,110	\$ 6,044,743	\$ 1,745,389					
	Total Administrative Costs							\$ 1,745,389		\$ 1,045,780	\$ 27,550	\$ 177,166	\$ 494,893	\$ 0
	Unit Cost Multiplier							0.28874493						
	Accumulated Administration Costs (Sch 2 thru 5)				\$ 115,835	\$ 26,230	\$ 10,511	\$ 152,576						
	TOTAL FACILITY COSTS							\$ 7,942,708						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
COUNTRY VILLA EAST NURSING CENTER

NPI:
1043204324

OSHPD Facility Number:
206190597

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 4)	Plant Ops (SQ FT) 5 (Adjs 4, 5)	Hskpng (SQ FT) 10 (Adjs 4, 6)	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	198									
010	Housekeeping	133	133								
060	Laundry and Linen	862	862	862							
065	Dietary	1,776	1,776	1,776	0						
155	Social Services	47	47	47	0	0					
160	Activities	1,123	1,123	1,123	0	0					
165	Administration	1,119	1,119	1,119	0	0					
166	Medical Records	97	97	97	0	0					
170	Inservice Education - Nursing	140	140	140	0	0					
ANCILLARY SERVICES											
075	Patient Supplies	82	82	82	0	0	0	0	0	32,256	32,256
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	38,357	38,357
080	Physical Therapy	134	134	134	0	0	0	0	0	347,779	347,779
081	Respiratory Therapy	0	0	0	0	0	0	0	0	4,681	4,681
082	Occupational Therapy	197	197	197	0	0	0	0	0	295,179	295,179
083	Speech Pathology	35	35	35	0	0	0	0	0	59,697	59,697
085	Pharmacy	95	95	95	0	0	0	0	0	207,511	207,511
090	Laboratory	0	0	0	0	0	0	0	0	30,106	30,106
095	Home Health Services	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	0	0	0	0	0	0	0	0	9,947	9,947
101	Subacute Care Ancillary Services	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES											
105	Skilled Nursing Care	11,209	11,209	11,209	419,318	97,695	3,299,732	3,299,732	3,299,732	5,015,397	5,015,397
110	Intermediate Care	0	0	0	0	0	0	0	0	0	0
115	Mentally Disordered Care	0	0	0	0	0	0	0	0	0	0
120	Developmentally Disabled Care	0	0	0	0	0	0	0	0	0	0
125	Subacute Care	0	0	0	0	0	0	0	0	0	0
126	Subacute Care - Pediatric	0	0	0	0	0	0	0	0	0	0
128	Transitional Inpatient Care	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE											
139	Residential Care	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	47	47	47	0	0	0	0	0	3,833	3,833
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0
	TOTAL STATISTICS	17,294	17,096	16,963	419,318	97,695	3,299,732	3,299,732	3,299,732	6,044,743	6,044,743
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 38,721 0.011734589	\$ 84,531 0.025617535			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 57,730 3.37681329	\$ 265,482 15.65065827	\$ 129,668 0.30923471	\$ 535,900 5.48543722	\$ 894 0.00027102	\$ 21,368 0.00647563	\$ 67,107 0.02033706	\$ 21,292 0.00352236	\$ 94,544 0.01564064
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 226,244 13.23373889	\$ 32,551 1.91894637	\$ 35,431 0.08449581	\$ 252,175 2.58124949	\$ 6,178 0.00187233	\$ 26,921 0.000815868	\$ 2,635 0.00079866	\$ 16,956 0.00280506	\$ 9,274 0.00153419
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 146,621 8.47814271	\$ 1,679 0.09819094	\$ 1,141 0.06724355	\$ 7,451 0.01776877	\$ 15,351 0.15713182	\$ 406 0.00012312	\$ 9,707 0.00294167	\$ 1,210 0.00036673	\$ 9,672 0.00160010	\$ 838 0.00013870

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
COUNTRY VILLA EAST NURSING CENTER

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1043204324

OSHPD Facility Number:
206190597

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	\$ 46,056	\$ 0	\$ 46,056	(Sch 3)
005	.20-.39	Fringe Benefits	6200	11,674	0	11,674	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	226,244	0	226,244	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 283,974	\$ 0	\$ 283,974	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 201,763	\$ 0	\$ 201,763	(Sch 3)
010	.20-.39	Fringe Benefits	6300	63,270	0	63,270	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	30,791	0	30,791	(Sch 4)
010		Housekeeping - Total	6300	\$ 295,824	\$ 0	\$ 295,824	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 0	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	32,015	0	32,015	(Sch 5)
025		Depreciation: Equipment	7140	20,864	0	20,864	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	72,129	0	72,129	(Sch 5)
040		Property Taxes	7300	21,613	0	21,613	(Sch 5)
045		Property Insurance	7400	8,337	0	8,337	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500	0	0	0	(Sch 5)
055		Interest - Other	7600	0	0	0	(Sch 6)
057		Subtotal 005 - 055		\$ 734,756	\$ 0	\$ 734,756	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 88,623	\$ 0	\$ 88,623	(Sch 3)
060	.20-.39	Fringe Benefits	6400	24,643	0	24,643	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	22,369	0	22,369	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 135,635	\$ 0	\$ 135,635	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 301,512	\$ 21	\$ 301,533	(Sch 3)
065	.20-.39	Fringe Benefits	6500	200,571	3	200,574	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	225,264	0	225,264	(Sch 4)
065		Dietary - Total	6500	\$ 727,347	\$ 24	\$ 727,371	
070		Provision for Bad Debts	7700	\$ 0	\$ 0	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$ 4,323	\$ 0	\$ 4,323	(Sch 2)
075	.20-.39	Fringe Benefits	8100	1,166	0	1,166	(Sch 2)
075	.79	Agency Staff	8100	0	0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	23,255	0	23,255	(Sch 4)
075		Patient Supplies - Total	8100	\$ 28,744	\$ 0	\$ 28,744	
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	38,357	0	38,357	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 38,357	\$ 0	\$ 38,357	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
COUNTRY VILLA EAST NURSING CENTER

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1043204324

OSHPD Facility Number:
206190597

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	342,041	0	342,041	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	0	0	0	(Sch 4)
080		Physical Therapy - Total	8200	\$ 342,041	\$ 0	\$ 342,041	
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	4,681	0	4,681	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 4,681	\$ 0	\$ 4,681	
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	286,448	0	286,448	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	295	0	295	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 286,743	\$ 0	\$ 286,743	
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	58,198	0	58,198	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	0	0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 58,198	\$ 0	\$ 58,198	
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	203,443	0	203,443	(Sch 4)
085		Pharmacy - Total	8300	\$ 203,443	\$ 0	\$ 203,443	
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	\$ 1,225	\$ 0	\$ 1,225	(Sch 2)
090	.20-.39	Fringe Benefits	8400	296	0	296	(Sch 2)
090	.79	Agency Staff	8400	21,407	0	21,407	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	7,178	0	7,178	(Sch 4)
090		Laboratory - Total	8400	\$ 30,106	\$ 0	\$ 30,106	
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	9,947	0	9,947	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 9,947	\$ 0	\$ 9,947	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
COUNTRY VILLA EAST NURSING CENTER

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1043204324

OSHPD Facility Number:
206190597

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		\$ 1,002,260	\$ 0	\$ 1,002,260	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 2,444,661	\$ 0	\$ 2,444,661	(Sch 2)
105	.20-.39	Fringe Benefits	6110	686,508	0	686,508	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	168,563	0	168,563	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 3,299,732	\$ 0	\$ 3,299,732	
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 EAST NURSING CENTER

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1043204324

OSHPD Facility Number:
206190597

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
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
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
		Other Nonreimbursable				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0
139	.20-.39	Fringe Benefits	9100	0	0	0
139	.49	Agency Staff	9100	0	0	0
139	.40-.99	Other - Nonlabor	9100	0	0	0
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$ 0	\$ 0	\$ 0
140	.20-.39	Fringe Benefits	8900	0	0	0
140	.49	Agency Staff	8900	0	0	0
140	.40-.99	Other - Nonlabor	8900	1,820	0	1,820
140		Beauty and Barber - Total	8900	\$ 1,820	\$ 0	\$ 1,820
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0
145	.20-.39	Fringe Benefits	9100	0	0	0
145	.49	Agency Staff	9100	0	0	0
145	.40-.99	Other - Nonlabor	9100	0	0	0
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		Subtotal 105 - 145		\$ 3,301,552	\$ 0	\$ 3,301,552
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 30,283	\$ 0	\$ 30,283
155	.20-.39	Fringe Benefits	6600	8,438	0	8,438
155	.49	Agency Staff	6600	0	0	0
155	.40-.99	Other - Nonlabor	6600	5,466	0	5,466
155		Social Services - Total	6600	\$ 44,187	\$ 0	\$ 44,187

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
COUNTRY VILLA EAST NURSING CENTER

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1043204324

OSHPD Facility Number:
206190597

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	\$ 64,451	\$ 0	\$ 64,451	(Sch 2)
160	.20-.39	Fringe Benefits	6700	20,080	0	20,080	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	9,905	0	9,905	(Sch 4)
160		Activities - Total	6700	\$ 94,436	\$ 0	\$ 94,436	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 298,978	\$ 0	\$ 298,978	(Sch 6)
165	.20-.39	Fringe Benefits	6900	86,845	0	86,845	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	620,992	30,628	651,620	(Sch 6)
165		Administration - Total	6900	\$ 1,006,815	\$ 30,628	\$ 1,037,443	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 76,145	\$ 0	\$ 76,145	(Sch 3)
166	.20-.39	Fringe Benefits	6900	16,553	0	16,553	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	7,804	0	7,804	(Sch 4)
166		Medical Records - Total	6900	\$ 100,502	\$ 0	\$ 100,502	
167		CDPH Licensing Fees	6900	\$ 27,550	\$ 0	\$ 27,550	(Sch 6)
168		Professional Liability Insurance	6900	\$ 179,888	\$ (2,722)	\$ 177,166	(Sch 6)
169		Quality Assurance Fees	6900	\$ 494,893	\$ 0	\$ 494,893	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 51,779	\$ 0	\$ 51,779	(Sch 3)
170	.20-.39	Fringe Benefits	6800	12,664	0	12,664	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	514	0	514	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 64,957	\$ 0	\$ 64,957	
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		\$ 2,013,228	\$ 27,906	\$ 2,041,134	
200		Total		\$ 7,914,778	\$ 27,930	\$ 7,942,708	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 151,239
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name:
COUNTRY VILLA EAST NURSING CENTER

NPI:
1043204324

OSHPD Facility Number:
206190597

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

Line No.	Sub No.	TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ					
005	1	Plant Operations and Maintenance - Salaries and Wages	0							
005	2	Plant Operations and Maintenance - Fringe Benefits	0							
005	3	Plant Operations and Maintenance - Agency Staff	0							
005	4	Plant Operations and Maintenance - Other - Nonlabor	0							
010	1	Housekeeping - Salaries and Wages	0							
010	2	Housekeeping - Fringe Benefits	0							
010	3	Housekeeping - Agency Staff	0							
010	4	Housekeeping - Other - Nonlabor	0							
015	4	Depreciation: Buildings and Improvements	0							
020	4	Depreciation: Leasehold Improvements	0							
025	4	Depreciation: Equipment	0							
030	4	Depreciation and Amortization - Other	0							
035	4	Leases and Rentals	0							
040	4	Property Taxes	0							
045	4	Property Insurance	0							
050	4	Interest - Property, Plant, and Equipment	0							
055	4	Interest - Other	0							
060	1	Laundry and Linen - Salaries and Wages	0							
060	2	Laundry and Linen - Fringe Benefits	0							
060	3	Laundry and Linen - Agency Staff	0							
060	4	Laundry and Linen - Other - Nonlabor	0							
065	1	Dietary - Salaries and Wages	21	21						
065	2	Dietary - Fringe Benefits	3	3						
065	3	Dietary - Agency Staff	0							
065	4	Dietary - Other - Nonlabor	0							
070	4	Provision for Bad Debts	0							
075	1	Patient Supplies - Salaries and Wages	0							
075	2	Patient Supplies - Fringe Benefits	0							
075	3	Patient Supplies - Agency Staff	0							
075	4	Patient Supplies - Other - Nonlabor	0							
077	1	Specialized Support Surfaces - Salaries and Wages	0							
077	2	Specialized Support Surfaces - Fringe Benefits	0							
077	3	Specialized Support Surfaces - Agency Staff	0							
077	4	Specialized Support Surfaces - Other - Nonlabor	0							
080	1	Physical Therapy - Salaries and Wages	0							
080	2	Physical Therapy - Fringe Benefits	0							
080	3	Physical Therapy - Agency Staff	0							
080	4	Physical Therapy - Other - Nonlabor	0							
081	1	Respiratory Therapy - Salaries and Wages	0							
081	2	Respiratory Therapy - Fringe Benefits	0							
081	3	Respiratory Therapy - Agency Staff	0							
081	4	Respiratory Therapy - Other - Nonlabor	0							
082	1	Occupational Therapy - Salaries and Wages	0							
082	2	Occupational Therapy - Fringe Benefits	0							
082	3	Occupational Therapy - Agency Staff	0							
082	4	Occupational Therapy - Other - Nonlabor	0							

Provider Name							Fiscal Period			NPI		Adjustments
COUNTRY VILLA EAST NURSING CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012			1043204324		10
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
<u>MEMORANDUM ADJUSTMENT</u>												
1	Not Reported			8	210		Total Facility Group Health Insurance To include total group health insurance cots for informational purposes. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304	\$0	\$151,239	\$151,239		

Provider Name							Fiscal Period	NPI	Adjustments		
COUNTRY VILLA EAST NURSING CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1043204324	10		
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	168	4	8A-1	168	4	Professional Liability Insurance To adjust the reported liability insurance expense to agree with the provider's working papers. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304	\$179,888	(\$2,722)	\$177,166	
3	10.5	065	1	8A-1	065	1	Dietary - Salaries and Wages	\$301,512	\$21	\$301,533	
	10.5	065	2	8A-1	065	2	Dietary - Fringe Benefits	200,571	3	200,574	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To adjust reported home office costs to agree with the Country Villa Health Services, Inc. home office audit report for fiscal period ended December 31, 2012. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304	620,992	30,628	651,620	

Provider Name							Fiscal Period	NPI	Adjustments		
COUNTRY VILLA EAST NURSING CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1043204324	10		
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 STATISTICS											
4	10.7	075	1,2,3	7	075	N/A	Patient Supplies (Square Feet)	102	(20)	82	
	10.7	105	1,2,3	7	105	N/A	Skilled Nursing Care	11,292	(83)	11,209	
	10.7	175	1	7	N/A	N/A	Total Statistics - Square Feet	17,397	(103)	17,294	
	10.7	175	2	7	N/A	N/A	Total Statistics - Square Feet	17,397	(103)	17,294 *	
	10.7	175	3	7	N/A	N/A	Total Statistics - Square Feet	17,397	(103)	17,294 *	
							To adjust square footage statistics to agree with the provider's records in order to properly allocate indirect costs. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306				
5	10.7	060	2	7	060	N/A	Plant Operations and Maintenance (Square Feet)	198	(198)	0	
	10.7	175	2	7	N/A	N/A	Total Statistics - Square Feet	* 17,294	(198)	17,096	
							To adjust square footage statistics to agree with the provider's records in order to properly allocate indirect costs. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306				
6	10.7	060	3	7	060	N/A	Plant Operations and Maintenance (Square Feet)	198	(198)	0	
	10.7	065	3	7	065	N/A	Housekeeping	133	(133)	0	
	10.7	175	3	7	N/A	N/A	Total Statistics - Square Feet	* 17,294	(331)	16,963	
							To adjust square footage statistics to agree with the provider's records in order to properly allocate indirect costs. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	NPI	Adjustments	
COUNTRY VILLA EAST NURSING CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1043204324	10	
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>										
7	4.1	5	2	1	15	Medi-Cal Days To adjust Medi-Cal settlement data to agree with the following fiscal intermediary payment data: Service Period: January 1, 2012 through December 31, 2012 Payment Period: January 1, 2012 through September 30, 2013 Report Date: October 7, 2013 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408 CCR, Title 22, Section 51511	24,593	(181)	24,412	

Provider Name							Fiscal Period		NPI		Adjustments
COUNTRY VILLA EAST NURSING CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012		1043204324		10
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 OTHER MATTERS</u>											
	N/A			1	14		Overpayments	\$0			
8							To recover overpayment for patients' share of cost due to insufficient documentation. 42 CFR 413.20, 413.24 and 431.107 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Section 51476 W&I Code, Section 14124.2(b)		\$10,230		
9							To recover overpayment for patients' share of cost that was not refunded to the patient. CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Section 51458.1(a)(9)		80		
10							To recover credit balances due to insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304		<u>4,053</u> <u>\$14,363</u>	\$14,363	