

**REPORT
ON THE
RATE SETTING AUDIT**

**COUNTRY VILLA BAY VISTA HEALTHCARE CENTER
LONG BEACH, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1447244801**

**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: William Zhu**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

June 19, 2014

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

COUNTRY VILLA BAY VISTA HEALTHCARE CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1447244801
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, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

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 \$23,514, 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 BAY VISTA HEALTHCARE CENTER

Fiscal Period:

JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:

1447244801

OSHPD Facility No.:

206190056

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	\$ 2,205,117	\$ 100.53
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 595,400	\$ 27.14
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 471,197	\$ 21.48
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 228,920	\$ 10.44
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 33,076	\$ 1.51
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 16,279	\$ 0.74
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 97,801	\$ 4.46
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 254,566	\$ 11.60
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 605,297	\$ 27.59
11	Cost of Routine Service/Audited Total Costs	\$ 4,493,837	\$ 4,507,651	\$ 205.49
12	Total Patient Days (Adj 9)	21,890	21,936	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 205.29	\$ 205.49	
14	Overpayments (Adjs 11, 12)	\$ 0	\$ (23,514)	
15	Medi-Cal Days (Adj 10)	15,369	15,290	
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 BAY VISTA HEALTHCARE CENTER

Fiscal Period:

JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:

1447244801

OSHPD Facility No.:

206190056

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 BAY VISTA HEALTHCARE CENTER

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

NPI:
1447244801

OSHPD Facility No.:
206190056

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	\$ 70,951	\$ 70,951		
160	Activities	86,896		\$ 86,896	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
	ANCILLARY SERVICES				
075	Patient Supplies	4,202	0	0	4,202
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	350,726	0	0	350,726
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	251,104	0	0	251,104
083	Speech Pathology	67,563	0	0	67,563
085	Pharmacy	0	0	0	0
090	Laboratory	16,230	0	0	16,230
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	2,047,270	70,951	86,896	2,205,117 *
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	\$ 2,894,942	\$ 70,951	\$ 86,896	\$ 2,894,942

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
COUNTRY VILLA BAY VISTA HEALTHCARE CENTER

NPI:
1447244801

OSHPD Facility Number:
206190056

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	\$ 49,781	\$ 49,781										
010	Housekeeping	96,555	156	\$ 96,711									
060	Laundry and Linen	49,543	1,561	3,042	\$ 54,147								
065	Dietary	293,515	5,766	11,237	0	\$ 310,519							
155	Social Services	N/A	96	186	0	0	\$ 282						
160	Activities	N/A	4,603	8,970	0	0	0	\$ 13,573					
165	Administration	N/A	1,481	2,885	0	0	0	0		\$ 4,366	\$ 4,366		
166	Medical Records	49,546	237	461	0	0	0	0		50,244		\$ 50,244	
170	Inservice Education - Nursing	74,985	0	0	0	0	0	0	\$ 74,985				
ANCILLARY SERVICES													
075	Patient Supplies		126	245	0	0	0	0	0	371	21	246	\$ 638
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	43	499	542
080	Physical Therapy		453	883	0	0	0	0	0	1,337	350	4,028	5,715
081	Respiratory Therapy		0	0	0	0	0	0	0	0	4	47	51
082	Occupational Therapy		594	1,158	0	0	0	0	0	1,752	253	2,917	4,923
083	Speech Pathology		156	304	0	0	0	0	0	460	68	784	1,313
085	Pharmacy		327	638	0	0	0	0	0	965	176	2,029	3,170
090	Laboratory		0	0	0	0	0	0	0	0	20	232	252
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	10	112	122
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		33,666	65,609	54,147	310,519	282	13,573	74,985	552,781	3,407	39,212	595,400 *
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		559	1,089	0	0	0	0	0	1,648	12	138	1,798
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 613,925	\$ 49,781	\$ 96,711	\$ 54,147	\$ 310,519	\$ 282	\$ 13,573	\$ 74,985	\$ 559,315	\$ 4,366	\$ 50,244	\$ 613,925

(To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
COUNTRY VILLA BAY VISTA HEALTHCARE CENTER

NPI:
1447244801

OSHPD Facility Number:
206190056

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 Srvs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 151,036	\$ 151,036										
010	Housekeeping	23,451	474	\$ 23,925									
060	Laundry and Linen	9,699	4,737	753	\$ 15,188								
065	Dietary	162,178	17,495	2,780	0	\$ 182,453							
155	Social Services	4,578	290	46	0	0	\$ 4,914						
160	Activities	11,988	13,965	2,219	0	0	0	\$ 28,172					
165	Administration	N/A	4,492	714	0	0	0	0		\$ 5,206	\$ 5,206		
166	Medical Records	7,754	718	114	0	0	0	0		8,586		\$ 8,586	
170	Inservice Education - Nursing	219	0	0	0	0	0	0	\$ 219				
ANCILLARY SERVICES													
075	Patient Supplies	16,048	382	61	0	0	0	0	0	16,491	25	42	\$ 16,558
077	Specialized Support Surfaces	44,201	0	0	0	0	0	0	0	44,201	52	85	44,338
080	Physical Therapy	606	1,375	219	0	0	0	0	0	2,200	417	688	3,305
081	Respiratory Therapy	4,187	0	0	0	0	0	0	0	4,187	5	8	4,200
082	Occupational Therapy	88	1,803	286	0	0	0	0	0	2,177	302	498	2,978
083	Speech Pathology	0	474	75	0	0	0	0	0	549	81	134	764
085	Pharmacy	175,728	993	158	0	0	0	0	0	176,879	210	347	177,436
090	Laboratory	4,286	0	0	0	0	0	0	0	4,286	24	40	4,350
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	9,949	0	0	0	0	0	0	0	9,949	12	19	9,980
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	111,113	102,142	16,231	15,188	182,453	4,914	28,172	219	460,433	4,063	6,701	471,197 *
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	5,463	1,696	269	0	0	0	0	0	7,429	14	24	7,466
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 742,572	\$ 151,036	\$ 23,925	\$ 15,188	\$ 182,453	\$ 4,914	\$ 28,172	\$ 219	\$ 728,780	\$ 5,206	\$ 8,586	\$ 742,572

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
COUNTRY VILLA BAY VISTA HEALTHCARE CENTER

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

NPI:
1447244801

OSHPD Facility Number:
206190056

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 87% Of Total	Property Tax 13% Of Total
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 241,540	87%							
	Property Tax (line 40)	34,899	13%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 8,248	\$ 8,248				
166	Medical Records				1,319		\$ 1,319			
170	Inservice Education - Nursing			\$ 0						
ANCILLARY SERVICES										
075	Patient Supplies			0	701	40	6	\$ 748	\$ 654	\$ 94
077	Specialized Support Surfaces			0	0	82	13	95	83	12
080	Physical Therapy			0	2,525	661	106	3,292	2,876	416
081	Respiratory Therapy			0	0	8	1	9	8	1
082	Occupational Therapy			0	3,310	479	77	3,866	3,378	488
083	Speech Pathology			0	870	129	21	1,019	890	129
085	Pharmacy			0	1,823	333	53	2,210	1,931	279
090	Laboratory			0	0	38	6	44	39	6
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	18	3	21	19	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			0	254,529	6,437	1,029	261,995	228,920	33,076
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
NONREIMBURSABLE										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	3,114	23	4	3,140	2,744	396
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 276,439	100%	\$ 0	\$ 266,873	\$ 8,248	\$ 1,319	\$ 276,439	\$ 241,540	\$ 34,899

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
COUNTRY VILLA BAY VISTA HEALTHCARE CENTER

NPI:
1447244801

OSHPD Facility Number:
206190056

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. 62% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 10% of Total	Quality Assur. Fees 26% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 3,464												
055	Interest - Other	47,093												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	725,033												
	Total Costs Allocable as Administration	775,590	62%											
167	CDPH Licensing Fees	20,859	2%											
168	Professional Liability Insurance	125,316	10%											
169	Quality Assurance Fees	326,185	26%											
174	Caregiver Training	0	0%											
	Total	1,247,950	100%						\$ 1,247,950					
ANCILLARY SERVICES														
075	Patient Supplies			\$ 4,202	\$ 371	\$ 16,491	\$ 701	\$ 21,765	6,104	\$ 3,794	\$ 102	\$ 613	\$ 1,595	\$ 0
077	Specialized Support Surfaces			0	0	44,201	0	44,201	12,396	7,704	207	1,245	3,240	0
080	Physical Therapy			350,726	1,337	2,200	2,525	356,787	100,059	62,186	1,672	10,048	26,153	0
081	Respiratory Therapy			0	0	4,187	0	4,187	1,174	730	20	118	307	0
082	Occupational Therapy			251,104	1,752	2,177	3,310	258,344	72,451	45,028	1,211	7,275	18,937	0
083	Speech Pathology			67,563	460	549	870	69,442	19,475	12,103	326	1,956	5,090	0
085	Pharmacy			0	965	176,879	1,823	179,668	50,387	31,315	842	5,060	13,170	0
090	Laboratory			16,230	0	4,286	0	20,516	5,754	3,576	96	578	1,504	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	9,949	0	9,949	2,790	1,734	47	280	729	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES														
105	Skilled Nursing Care			2,205,117	552,781	460,433	254,529	3,472,860	973,942	605,297	16,279	97,801	254,566	0
110	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE														
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	1,648	7,429	3,114	12,191	3,419	2,125	57	343	894	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 1,247,950		\$ 2,894,942	\$ 559,315	\$ 728,780	\$ 266,873	\$ 4,449,910	\$ 1,247,950					
	Total Administrative Costs							\$ 1,247,950		\$ 775,590	\$ 20,859	\$ 125,316	\$ 326,185	\$ 0
	Unit Cost Multiplier							0.28044390						
	Accumulated Administration Costs (Sch 2 thru 5)				\$ 54,610	\$ 13,792	\$ 9,566	\$ 77,968						
	TOTAL FACILITY COSTS							\$ 5,775,828						

(To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
COUNTRY VILLA BAY VISTA HEALTHCARE CENTER

NPI:
1447244801

OSHPD Facility Number:
206190056

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 8)	Plant Ops (SQ FT) 5 (Adjs 7, 8)	Hskpng (SQ FT) 10 (Adjs 7, 8)	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	239									
010	Housekeeping	31	31								
060	Laundry and Linen	310	310	310							
065	Dietary	1,145	1,145	1,145							
155	Social Services	19	19	19							
160	Activities	914	914	914							
165	Administration	294	294	294							
166	Medical Records	47	47	47							
170	Inservice Education - Nursing	0	0	0							
ANCILLARY SERVICES											
075	Patient Supplies	25	25	25						21,765	21,765
077	Specialized Support Surfaces	0	0	0						44,201	44,201
080	Physical Therapy	90	90	90						356,787	356,787
081	Respiratory Therapy	0	0	0						4,187	4,187
082	Occupational Therapy	118	118	118						258,344	258,344
083	Speech Pathology	31	31	31						69,442	69,442
085	Pharmacy	65	65	65						179,668	179,668
090	Laboratory	0	0	0						20,516	20,516
095	Home Health Services	0	0	0						0	0
100	Other Ancillary Services	0	0	0						9,949	9,949
101	Subacute Care Ancillary Services	0	0	0						0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0						0	0
ROUTINE SERVICES											
105	Skilled Nursing Care	6,685	6,685	6,685	215,360	64,608	2,158,383	2,158,383	2,158,383	3,472,860	3,472,860
110	Intermediate Care	0	0	0			0	0	0	0	0
115	Mentally Disordered Care	0	0	0			0	0	0	0	0
120	Developmentally Disabled Care	0	0	0			0	0	0	0	0
125	Subacute Care	0	0	0			0	0	0	0	0
126	Subacute Care - Pediatric	0	0	0			0	0	0	0	0
128	Transitional Inpatient Care	0	0	0			0	0	0	0	0
130	Hospice Inpatient Care	0	0	0			0	0	0	0	0
135	Other Routine Services	0	0	0			0	0	0	0	0
NONREIMBURSABLE											
139	Residential Care									0	0
140	Beauty and Barber	111	111	111						12,191	12,191
145	Other Nonreimbursable	0	0	0						0	0
	TOTAL STATISTICS	10,124	9,885	9,854	215,360	64,608	2,158,383	2,158,383	2,158,383	4,449,910	4,449,910
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 70,951 0.032872294	\$ 86,896 0.040259769			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 49,781 5.03601416	\$ 96,711 9.81440191	\$ 54,147 0.25142380	\$ 310,519 4.80619624	\$ 282 0.00013073	\$ 13,573 0.00628863	\$ 74,985 0.03474129	\$ 4,366 0.00098115	\$ 50,244 0.01129101
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 151,036 15.27931209	\$ 23,925 2.42791340	\$ 15,188 0.07052489	\$ 182,453 2.82399661	\$ 4,914 0.00227691	\$ 28,172 0.01305255	\$ 219 0.00010147	\$ 5,206 0.00116989	\$ 8,586 0.00192953
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 276,439 27.30531411	\$ 6,526 0.66018918	\$ 867 0.08797753	\$ 8,697 0.04038159	\$ 32,121 0.49717118	\$ 533 0.00024695	\$ 25,641 0.01187967	\$ - 0.00000000	\$ 8,248 0.00185346	\$ 1,319 0.00029630

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
COUNTRY VILLA BAY VISTA HEALTHCARE CENTER

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

NPI:
1447244801

OSHPD Facility Number:
206190056

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	\$ 37,980	\$ 0	\$ 37,980	(Sch 3)
005	.20-.39	Fringe Benefits	6200	11,832	(31)	11,801	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	120,920	30,116	151,036	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 170,732	\$ 30,085	\$ 200,817	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 76,362	\$ 0	\$ 76,362	(Sch 3)
010	.20-.39	Fringe Benefits	6300	20,255	(62)	20,193	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	23,451	0	23,451	(Sch 4)
010		Housekeeping - Total	6300	\$ 120,068	\$ (62)	\$ 120,006	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 83,421	\$ 0	\$ 83,421	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	19,662	0	19,662	(Sch 5)
025		Depreciation: Equipment	7140	19,650	0	19,650	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	36,358	0	36,358	(Sch 5)
040		Property Taxes	7300	34,899	0	34,899	(Sch 5)
045		Property Insurance	7400	3,464	0	3,464	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500	82,449	0	82,449	(Sch 5)
055		Interest - Other	7600	47,093	0	47,093	(Sch 6)
057		Subtotal 005 - 055		\$ 617,796	\$ 30,023	\$ 647,819	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 38,313	\$ 0	\$ 38,313	(Sch 3)
060	.20-.39	Fringe Benefits	6400	11,261	(31)	11,230	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	13,313	(3,614)	9,699	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 62,887	\$ (3,645)	\$ 59,242	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 217,109	\$ 113	\$ 217,222	(Sch 3)
065	.20-.39	Fringe Benefits	6500	76,299	(6)	76,293	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	162,976	(798)	162,178	(Sch 4)
065		Dietary - Total	6500	\$ 456,384	\$ (691)	\$ 455,693	
070		Provision for Bad Debts	7700	\$ 0	\$ 0	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$ 4,161	\$ 0	\$ 4,161	(Sch 2)
075	.20-.39	Fringe Benefits	8100	1,151	(1,110)	41	(Sch 2)
075	.79	Agency Staff	8100	0	0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	16,048	0	16,048	(Sch 4)
075		Patient Supplies - Total	8100	\$ 21,360	\$ (1,110)	\$ 20,250	
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	44,201	0	44,201	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 44,201	\$ 0	\$ 44,201	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
COUNTRY VILLA BAY VISTA HEALTHCARE CENTER

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

NPI:
1447244801

OSHPD Facility Number:
206190056

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	350,726	0	350,726	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	606	0	606	(Sch 4)
080		Physical Therapy - Total	8200	\$ 351,332	\$ 0	\$ 351,332	
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	4,187	0	4,187	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 4,187	\$ 0	\$ 4,187	
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	251,104	0	251,104	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	88	0	88	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 251,192	\$ 0	\$ 251,192	
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	67,563	0	67,563	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	0	0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 67,563	\$ 0	\$ 67,563	
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	175,728	0	175,728	(Sch 4)
085		Pharmacy - Total	8300	\$ 175,728	\$ 0	\$ 175,728	
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	\$ 928	\$ 0	\$ 928	(Sch 2)
090	.20-.39	Fringe Benefits	8400	238	0	238	(Sch 2)
090	.79	Agency Staff	8400	15,064	0	15,064	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	4,286	0	4,286	(Sch 4)
090		Laboratory - Total	8400	\$ 20,516	\$ 0	\$ 20,516	
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	9,949	0	9,949	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 9,949	\$ 0	\$ 9,949	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
COUNTRY VILLA BAY VISTA HEALTHCARE CENTER

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

NPI:
1447244801

OSHPD Facility Number:
206190056

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		\$ 946,028	\$ (1,110)	\$ 944,918	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,562,068	\$ 0	\$ 1,562,068	(Sch 2)
105	.20-.39	Fringe Benefits	6110	484,117	1,085	485,202	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	113,863	(2,750)	111,113	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,160,048	\$ (1,665)	\$ 2,158,383	
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 BAY VISTA HEALTHCARE CENTER

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

NPI:
1447244801

OSHPD Facility Number:
206190056

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	5,463	0	5,463
140		Beauty and Barber - Total	8900	\$ 5,463	\$ 0	\$ 5,463
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		\$ 2,165,511	\$ (1,665)	\$ 2,163,846
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 51,184	\$ 0	\$ 51,184
155	.20-.39	Fringe Benefits	6600	19,810	(43)	19,767
155	.49	Agency Staff	6600	0	0	0
155	.40-.99	Other - Nonlabor	6600	4,578	0	4,578
155		Social Services - Total	6600	\$ 75,572	\$ (43)	\$ 75,529

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
COUNTRY VILLA BAY VISTA HEALTHCARE CENTER

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

NPI:
1447244801

OSHPD Facility Number:
206190056

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
160		Activities					
160	.01-.19	Salaries and Wages	6700	\$ 67,064	\$ 0	\$ 67,064	(Sch 2)
160	.20-.39	Fringe Benefits	6700	19,887	(55)	19,832	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	11,988	0	11,988	(Sch 4)
160		Activities - Total	6700	\$ 98,939	\$ (55)	\$ 98,884	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 202,764	\$ 0	\$ 202,764	(Sch 6)
165	.20-.39	Fringe Benefits	6900	58,416	90	58,506	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	472,145	(8,382)	463,763	(Sch 6)
165		Administration - Total	6900	\$ 733,325	\$ (8,292)	\$ 725,033	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 38,852	\$ 0	\$ 38,852	(Sch 3)
166	.20-.39	Fringe Benefits	6900	10,616	78	10,694	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	7,754	0	7,754	(Sch 4)
166		Medical Records - Total	6900	\$ 57,222	\$ 78	\$ 57,300	
167		CDPH Licensing Fees	6900	\$ 20,859	\$ 0	\$ 20,859	(Sch 6)
168		Professional Liability Insurance	6900	\$ 125,316	\$ 0	\$ 125,316	(Sch 6)
169		Quality Assurance Fees	6900	\$ 326,185	\$ 0	\$ 326,185	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 59,136	\$ 0	\$ 59,136	(Sch 3)
170	.20-.39	Fringe Benefits	6800	15,827	22	15,849	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	219	0	219	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 75,182	\$ 22	\$ 75,204	
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		\$ 1,512,600	\$ (8,290)	\$ 1,504,310	
200		Total		\$ 5,761,206	\$ 14,622	\$ 5,775,828	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 117,369
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name							Fiscal Period			NPI		Adjustments
COUNTRY VILLA BAY VISTA HEALTHCARE CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012			1447244801		12
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
<u>MEMORANDUM ADJUSTMENT</u>												
1	Not Reported			8	210		Total Facility Group Health Insurance To include total group health insurance costs for informational purposes. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$0	\$117,369	\$117,369		

Provider Name							Fiscal Period	NPI	Adjustments		
COUNTRY VILLA BAY VISTA HEALTHCARE CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1447244801	12		
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					
RECLASSIFICATIONS OF REPORTED COSTS											
2	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	\$113,863	(\$2,170)	\$111,693 *	
	10.5	065	4	8A-1	065	4	Dietary - Other - Nonlabor	162,976	2,170	165,146 *	
							To reclassify dietary expense to the appropriate cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4, and 2302.8				
3	10.5	060	4	8A-1	060	4	Laundry and Linen - Other - Nonlabor	\$13,313	(\$3,614)	\$9,699	
	10.5	065	4	8A-1	065	4	Dietary - Other - Nonlabor	* 165,146	(2,968)	162,178	
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	* 111,693	(580)	111,113	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	472,145	(22,954)	449,191 *	
	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor	120,920	30,116	151,036	
							To reclassify repair and maintenance expense to the appropriate cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4, and 2302.8				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	NPI		Adjustments	
COUNTRY VILLA BAY VISTA HEALTHCARE CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1447244801		12	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
ADJUSTMENTS TO REPORTED COSTS											
4	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To eliminate legal expense not applicable to the fiscal period being audited. 42 CFR 413.5 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.1, 2304, and 2306	*	\$449,191	(\$10,137)	\$439,054 *
5	10.5	065	1	8A-1	065	1	Dietary - Salaries and Wages		\$217,109	\$113	\$217,222
	10.5	065	2	8A-1	065	2	Dietary - Fringe Benefits		76,299	19	76,318 *
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To adjust home office costs to agree with the Country Villa Health Services home office audit report for the fiscal period ended December 31, 2012. 42 CFR 413.7 / CMS Pub. 15-1, Sections 2150.2 and 2304	*	439,054	24,709	463,763
6	10.5	005	2	8A-1	005	2	Plant Operations and Maintenance - Fringe Benefits		\$11,832	(\$31)	\$11,801
	10.5	010	2	8A-1	010	2	Housekeeping - Fringe Benefits		20,255	(62)	20,193
	10.5	060	2	8A-1	060	2	Laundry and Linen - Fringe Benefits		11,261	(31)	11,230
	10.5	065	2	8A-1	065	2	Dietary - Fringe Benefits	*	76,318	(25)	76,293
	10.5	075	2	8A-1	075	2	Patient Supplies - Fringe Benefits		1,151	(1,110)	41
	10.5	155	2	8A-1	155	2	Social Services - Fringe Benefits		19,810	(43)	19,767
	10.5	160	2	8A-1	160	2	Activities - Fringe Benefits		19,887	(55)	19,832
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits		484,117	1,085	485,202
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits		58,416	90	58,506
	10.5	166	2	8A-1	166	2	Medical Records - Fringe Benefits		10,616	78	10,694
	10.5	170	2	8A-1	170	2	Inservice Education - Nursing - Fringe Benefits To adjust fringe benefits expense to agree with the audited amounts. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304		15,827	22	15,849

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	NPI	Adjustments	
COUNTRY VILLA BAY VISTA HEALTHCARE CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1447244801	12	
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 STATISTICS</u>										
7	10.7	005	2,3	7	005		Plant Operations and Maintenance (Square Feet)	239	(239)	0
	10.7	010	3	7	010		Housekeeping	31	(31)	0
	10.7	175	2	7	N/A		Total Statistics - Square Feet	10,124	(239)	9,885
	10.7	175	3	7	N/A		Total Statistics - Square Feet	10,124	(270)	9,854
							To adjust square footage statistics to properly allocate indirect costs. 42 CFR 413.24 and 413.50 / CMS Pub. 15-1, Sections 2304 and 2306			
8	10.7	075	1,2,3	7	075		Patient Supplies (Square Feet)	23	2	25
	10.7	080	1,2,3	7	080		Physical Therapy	95	(5)	90
	10.7	082	1,2,3	7	082		Occupational Therapy	123	(5)	118
	10.7	083	1,2,3	7	083		Speech Pathology	22	9	31
	10.7	105	1,2,3	7	105		Skilled Nursing Care	6,687	(2)	6,685
	10.7	155	1,2,3	7	155		Social Services	18	1	19
							To adjust square footage statistics to agree with the audited square footage schedule. 42 CFR 413.24 and 413.50 / CMS Pub. 15-1, Sections 2304 and 2306			

Provider Name							Fiscal Period			NPI		Adjustments
COUNTRY VILLA BAY VISTA HEALTHCARE CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012			1447244801		12
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												
9	4.1	5	6	1	12	N/A	Total Patient Days - Skilled Nursing Care To adjust total patient days to agree with the provider's patient census reports. 42 CFR 413.20, 413.24, and 413.50 CMS Pub. 15-1, Sections 2205, 2300, and 2304	21,890	46	21,936		
10	4.1	5	2	1	15	N/A	Medi-Cal Days To adjust reported Medi-Cal nursing facility days based on the following fiscal intermediary payment data: Service Period: January 1, 2012 through December 31, 2012 Payment Period: January 1, 2012 through October 31, 2013 Report Date: November 4, 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	15,369	(79)	15,290		

Provider Name							Fiscal Period	NPI		Adjustments
COUNTRY VILLA BAY VISTA HEALTHCARE CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1447244801		12
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>										
	Not Reported			1	14	N/A	Overpayments	\$0		
11							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		\$1,248	
12							To recover Medi-Cal overpayments because the Share of Cost was not properly deducted from the amount billed. 42 CFR 413.5 and 413.20 CMS Pub. 15-1, Sections 2300 and 2409 CCR, Title 22, Sections 50786 and 51458.1		<u>22,266</u> <u>\$23,514</u>	\$23,514