

**REPORT  
ON THE  
RATE SETTING AUDIT  
COUNTRY VILLA BELMONT HEIGHTS  
HEALTHCARE CENTER  
LONG BEACH, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1649264912  
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: Miriam Dau**



TOBY DOUGLAS  
DIRECTOR

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



EDMUND G. BROWN JR.  
GOVERNOR

May 20, 2014

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

COUNTRY VILLA BELMONT HEIGHTS HEALTHCARE CENTER  
NATIONAL PROVIDER IDENTIFIER (NPI) 1649264912  
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 \$13,056, 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  
Page 2

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 BELMONT HEIGHTS HEALTHCARE CENTER

## Fiscal Period:

JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

## NPI:

1649264912

## OSHPD Facility No.:

206190350

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
<b>SKILLED NURSING CARE</b>				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 3,338,248	\$ 109.33
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 913,440	\$ 29.92
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 806,436	\$ 26.41
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 677,435	\$ 22.19
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 27,895	\$ 0.91
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 20,115	\$ 0.66
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 120,802	\$ 3.96
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 326,738	\$ 10.70
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 895,993	\$ 29.35
11	Cost of Routine Service/Audited Total Costs	\$ 7,176,885	\$ 7,127,101	\$ 233.42
12	Total Patient Days (Adj 15)	30,823	30,533	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 232.84	\$ 233.42	
14	Overpayments (Adjs 22, 23)	\$ 0	\$ (13,056)	
15	Medi-Cal Days (Adj 17)	20,927	20,702	
16	Medi-Cal Managed Care Days (Adj )		0	
<b>INTERMEDIATE CARE</b>				
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	
<b>MENTALLY DISORDERED CARE</b>				
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	
<b>DEVELOPMENTALLY DISABLED CARE</b>				
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	
<b>SUBACUTE CARE</b>				
31	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 2,072,812	\$ 279.02
32	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 212,673	\$ 28.63
33	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 330,341	\$ 44.47
34	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 201,431	\$ 27.11
35	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 8,294	\$ 1.12
36	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 9,861	\$ 1.33
37	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 59,224	\$ 7.97
38	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 160,184	\$ 21.56
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	\$ 439,263	\$ 59.13
41	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 3,470,469	\$ 3,494,084	\$ 470.33
42	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	7,139	7,429	
43	Cost Per Patient Day (Cost Divided by Days)	\$ 486.13	\$ 470.33	
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 BELMONT HEIGHTS HEALTHCARE CENTER

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

**NPI:**  
1649264912

**OSHPD Facility No.:**  
206190350

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
<b>SUBACUTE CARE - PEDIATRIC</b>				
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	
<b>TRANSITIONAL INPATIENT CARE</b>				
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	
<b>HOSPICE INPATIENT CARE</b>				
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	
<b>OTHER ROUTINE SERVICES</b>				
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	

\* (From Subacute Care Schedule 1)

**ALLOCATION OF GENERAL SERVICES  
DIRECT CARE LABOR**

**Provider Name:**  
COUNTRY VILLA BELMONT HEIGHTS HEALTHCARE CENTER

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

**NPI:**  
1649264912

**OSHPD Facility No.:**  
206190350

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs	Activities	Total
			155	160	
	<b>GENERAL SERVICES</b>				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 81,837	\$ 81,837		
160	Activities	96,686		\$ 96,686	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
	<b>ANCILLARY SERVICES</b>				
075	Patient Supplies	4,946	0	0	4,946 ***
077	Specialized Support Surfaces	N/A	0	0	0 ***
080	Physical Therapy	483,151	0	0	483,151 ***
081	Respiratory Therapy	469,223	0	0	469,223 ***
082	Occupational Therapy	374,921	0	0	374,921 ***
083	Speech Pathology	64,333	0	0	64,333 ***
085	Pharmacy	0	0	0	0 ***
090	Laboratory	81,029	0	0	81,029 ***
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 ***
	<b>ROUTINE SERVICES</b>				
105	Skilled Nursing Care	3,213,553	57,162	67,533	3,338,248 *
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	1,351,284	24,675	29,153	1,405,112 **
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 *
	<b>NONREIMBURSABLE</b>				
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	<b>TOTAL</b>	<b>\$ 6,220,963</b>	<b>\$ 81,837</b>	<b>\$ 96,686</b>	<b>\$ 6,220,963</b>

\* (To Schedule 1)

\*\* (To Subacute Care Schedule 1)

\*\*\* (To Subacute Care Schedule 2)

ALLOCATION OF GENERAL SERVICES  
INDIRECT CARE LABOR

Provider Name:  
COUNTRY VILLA BELMONT HEIGHTS HEALTHCARE CENTER

NPI:  
1649264912

OSHPD Facility Number:  
206190350

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	
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 44,803	\$ 44,803										
010	Housekeeping	200,839	136	\$ 200,975									
060	Laundry and Linen	147,292	874	3,934	\$ 152,101								
065	Dietary	548,376	2,766	12,445	0	\$ 563,587							
155	Social Services	N/A	912	4,102	0	0	\$ 5,013						
160	Activities	N/A	1,408	6,334	0	0	0	\$ 7,742					
165	Administration	N/A	1,836	8,259	0	0	0	0		\$ 10,095	\$ 10,095		
166	Medical Records	102,865	567	2,553	0	0	0	0		105,986		\$ 105,986	
170	Inservice Education - Nursing	109,928	372	1,674	0	0	0	0	\$ 111,974				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies		56	251	0	0	0	0	0	307	81	845	\$ 1,233
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	82	859	941
080	Physical Therapy		822	3,697	0	0	0	0	0	4,519	526	5,525	10,570
081	Respiratory Therapy		47	209	0	0	0	0	0	256	506	5,317	6,080
082	Occupational Therapy		859	3,865	0	0	0	0	0	4,724	415	4,361	9,500
083	Speech Pathology		143	642	0	0	0	0	0	784	71	747	1,602
085	Pharmacy		0	0	0	0	0	0	0	0	338	3,553	3,892
090	Laboratory		0	0	0	0	0	0	0	0	84	877	960
095	Home Health Services		0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services		0	0	0	0	0	0	0	0	39	412	451
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
<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care		26,136	117,600	122,888	492,721	3,502	5,408	78,212	846,466	5,824	61,149	913,440
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		7,209	32,438	29,212	70,866	1,512	2,334	33,762	177,334	2,104	22,090	201,528
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
<b>NONREIMBURSABLE</b>													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		660	2,972	0	0	0	0	0	3,632	24	250	3,906
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 1,154,103	\$ 44,803	\$ 200,975	\$ 152,101	\$ 563,587	\$ 5,013	\$ 7,742	\$ 111,974	\$ 1,038,022	\$ 10,095	\$ 105,986	\$ 1,154,103

\* (To Schedule 1)  
 \*\* (To Subacute Care Schedule 1)  
 \*\*\* (To Subacute Care Schedule 2)

ALLOCATION OF GENERAL SERVICES  
OTHER - NONLABOR

Provider Name:  
COUNTRY VILLA BELMONT HEIGHTS HEALTHCARE CENTER

NPI:  
1649264912

OSHPD Facility Number:  
206190350

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
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 194,249	\$ 194,249										
010	Housekeeping	43,510	592	\$ 44,102									
060	Laundry and Linen	41,898	3,791	863	\$ 46,552								
065	Dietary	281,847	11,992	2,731	0	\$ 296,570							
155	Social Services	6,690	3,952	900	0	0	\$ 11,543						
160	Activities	13,734	6,103	1,390	0	0	0	\$ 21,227					
165	Administration	N/A	7,959	1,812	0	0	0	0		\$ 9,771	\$ 9,771		
166	Medical Records	13,327	2,460	560	0	0	0	0		16,347		\$ 16,347	
170	Inservice Education - Nursing	1,695	1,613	367	0	0	0	0	\$ 3,676				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies	71,357	242	55	0	0	0	0	0	71,654	78	130	\$ 71,862
077	Specialized Support Surfaces	79,426	0	0	0	0	0	0	0	79,426	79	133	79,638
080	Physical Therapy	756	3,563	811	0	0	0	0	0	5,130	509	852	6,491
081	Respiratory Therapy	20,688	202	46	0	0	0	0	0	20,936	490	820	22,246
082	Occupational Therapy	221	3,724	848	0	0	0	0	0	4,793	402	673	5,868
083	Speech Pathology	27	618	141	0	0	0	0	0	786	69	115	970
085	Pharmacy	328,392	0	0	0	0	0	0	0	328,392	328	548	329,268
090	Laboratory	0	0	0	0	0	0	0	0	0	81	135	216
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	38,088	0	0	0	0	0	0	0	38,088	38	64	38,190
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
<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care	329,897	113,318	25,806	37,612	259,279	8,062	14,827	2,567	791,367	5,638	9,432	806,436
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	178,352	31,257	7,118	8,941	37,291	3,480	6,400	1,108	273,948	2,037	3,407	279,391
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
<b>NONREIMBURSABLE</b>													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	1,623	2,864	652	0	0	0	0	0	5,139	23	39	5,200
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 1,645,777</b>	<b>\$ 194,249</b>	<b>\$ 44,102</b>	<b>\$ 46,552</b>	<b>\$ 296,570</b>	<b>\$ 11,543</b>	<b>\$ 21,227</b>	<b>\$ 3,676</b>	<b>\$ 1,619,658</b>	<b>\$ 9,771</b>	<b>\$ 16,347</b>	<b>\$ 1,645,777</b>

\* (To Schedule 1)  
\*\* (To Subacute Care Schedule 1)  
\*\*\* (To Subacute Care Schedule 2)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
COUNTRY VILLA BELMONT HEIGHTS HEALTHCARE CENTER

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

NPI:  
1649264912

OSHPD Facility Number:  
206190350

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 96% Of Total	Property Tax 4% Of Total
<b>GENERAL SERVICES</b>										
	Capital Related (excluding lines 40 & 45)	\$ 930,253	96%							
	Property Tax (line 40)	38,305	4%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 39,805	\$ 39,805				
166	Medical Records				12,304		\$ 12,304			
170	Inservice Education - Nursing			\$ 8,069						
<b>ANCILLARY SERVICES</b>										
075	Patient Supplies			0	1,210	317	98	\$ 1,626	\$ 1,562	\$ 64
077	Specialized Support Surfaces			0	0	323	100	423	406	17
080	Physical Therapy			0	17,818	2,075	641	20,534	19,722	812
081	Respiratory Therapy			0	1,009	1,997	617	3,623	3,480	143
082	Occupational Therapy			0	18,625	1,638	506	20,769	19,948	821
083	Speech Pathology			0	3,093	280	87	3,460	3,323	137
085	Pharmacy			0	0	1,334	413	1,747	1,678	69
090	Laboratory			0	0	329	102	431	414	17
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	155	48	203	195	8
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
<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care			5,636	675,265	22,966	7,099	705,329	677,435	27,895
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			2,433	185,108	8,296	2,565	195,969	188,218	7,750
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
<b>NONREIMBURSABLE</b>										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	14,322	94	29	14,444	13,873	571
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 968,558</b>	<b>100%</b>	<b>\$ 8,069</b>	<b>\$ 916,449</b>	<b>\$ 39,805</b>	<b>\$ 12,304</b>	<b>\$ 968,558</b>	<b>\$ 930,253</b>	<b>\$ 38,305</b>

\* (To Schedule 1)  
\*\* (To Subacute Care Schedule 1)  
\*\*\* (To Subacute Care Schedule 2)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name: COUNTRY VILLA BELMONT HEIGHTS HEALTHCARE CENTER  
 NPI: 1649264912

OSHPD Facility Number: 206190350

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. 66% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 9% of Total	Quality Assur. Fees 24% of Total	Caregiver Training 0% of Total
<b>GENERAL SERVICES</b>														
045	Property Insurance	\$ 5,551												
055	Interest - Other	148,198												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,399,215												
	Total Costs Allocable as Administration	1,552,964	66%											
167	CDPH Licensing Fees	34,864	1%											
168	Professional Liability Insurance	209,378	9%											
169	Quality Assurance Fees	566,312	24%											
174	Caregiver Training	0	0%											
	Total	2,363,518	100%						\$ 2,363,518					
<b>ANCILLARY SERVICES</b>														
075	Patient Supplies			\$ 4,946	\$ 307	\$ 71,654	\$ 1,210	\$ 78,117	18,849	\$ 12,385	\$ 278	\$ 1,670	\$ 4,516	\$ 0
077	Specialized Support Surfaces			0	0	79,426	0	79,426	19,165	12,593	283	1,698	4,592	0
080	Physical Therapy			483,151	4,519	5,130	17,818	510,618	123,210	80,956	1,817	10,915	29,522	0
081	Respiratory Therapy			469,223	256	20,936	1,009	491,423	118,578	77,913	1,749	10,505	28,412	0
082	Occupational Therapy			374,921	4,724	4,793	18,625	403,062	97,257	63,904	1,435	8,616	23,303	0
083	Speech Pathology			64,333	784	786	3,093	68,997	16,649	10,939	246	1,475	3,989	0
085	Pharmacy			0	0	328,392	0	328,392	79,240	52,065	1,169	7,020	18,986	0
090	Laboratory			81,029	0	0	0	81,029	19,552	12,847	288	1,732	4,685	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	38,088	0	38,088	9,190	6,039	136	814	2,202	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
<b>ROUTINE SERVICES</b>														
105	Skilled Nursing Care			3,338,248	846,466	791,367	675,265	5,651,346	1,363,648	895,993	20,115	120,802	326,738	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			1,405,112	177,334	273,948	185,108	2,041,502	492,607	323,670	7,266	43,639	118,031	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
<b>NONREIMBURSABLE</b>														
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	3,632	5,139	14,322	23,092	5,572	3,661	82	494	1,335	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	<b>SUBTOTAL</b>	\$ 2,363,518		\$ 6,220,963	\$ 1,038,022	\$ 1,619,658	\$ 916,449	\$ 9,795,092	\$ 2,363,518					
	Total Administrative Costs							\$ 2,363,518		\$ 1,552,964	\$ 34,864	\$ 209,378	\$ 566,312	\$ 0
	Unit Cost Multiplier							0.24129614						
	Accumulated Administration Costs (Sch 2 thru 5)				\$ 116,081	\$ 26,119	\$ 52,109	\$ 194,309						
	<b>TOTAL FACILITY COSTS</b>							\$ 12,352,919						

\* (To Schedule 1)  
 \*\* (To Subacute Care Schedule 1)  
 \*\*\* (To Subacute Care Schedule 2)

## STATISTICS FOR COST ALLOCATION

Provider Name: COUNTRY VILLA BELMONT HEIGHTS HEALTHCARE CENTER NPI: 1949264912 OSHPD Facility Number: 206190350 Fiscal Period: JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj )	Plant Ops (SQ FT) 5 (Adj 12)	Hskpng (SQ FT) 10 (Adj 12)	Laundry (LBS) 60 (Adj 13)	Dietary (MEALS) 65 (Adj 14)	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)
	<b>GENERAL SERVICES</b>										
005	Plant Operations and Maintenance	105									
010	Housekeeping	44	44								
060	Laundry and Linen	282	282	282							
065	Dietary	892	892	892							
155	Social Services	294	294	294							
160	Activities	454	454	454							
165	Administration	592	592	592							
166	Medical Records	183	183	183							
170	Inservice Education - Nursing	120	120	120							
	<b>ANCILLARY SERVICES</b>										
075	Patient Supplies	18	18	18						78,117	78,117
077	Specialized Support Surfaces									79,426	79,426
080	Physical Therapy	265	265	265						510,618	510,618
081	Respiratory Therapy	15	15	15						491,423	491,423
082	Occupational Therapy	277	277	277						403,062	403,062
083	Speech Pathology	46	46	46						68,997	68,997
085	Pharmacy									328,392	328,392
090	Laboratory									81,029	81,029
095	Home Health Services									0	0
100	Other Ancillary Services									38,088	38,088
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care	8,429	8,429	8,429	300,780	90,234	3,543,450	3,543,450	3,543,450	5,651,346	5,651,346
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	2,325	2,325	2,325	71,500	12,978	1,529,636	1,529,636	1,529,636	2,041,502	2,041,502
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
	<b>NONREIMBURSABLE</b>										
139	Residential Care									0	0
140	Beauty and Barber	213	213	213						23,092	23,092
145	Other Nonreimbursable									0	0
	<b>TOTAL STATISTICS</b>	14,554	14,449	14,405	372,280	103,212	5,073,086	5,073,086	5,073,086	9,795,092	9,795,092
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 81,837 0.016131601	\$ 96,686 0.019058616			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 44,803 3.10076822	\$ 200,975 13.95178298	\$ 152,101 0.40856565	\$ 563,587 5.46047820	\$ 5,013 0.00098825	\$ 7,742 0.00152607	\$ 111,974 0.02207223	\$ 10,095 0.00103063	\$ 105,986 0.01082028
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 194,249 13.44376774	\$ 44,102 3.06154292	\$ 46,552 0.12504700	\$ 296,570 2.87340365	\$ 11,543 0.00227525	\$ 21,227 0.00418432	\$ 3,676 0.00072454	\$ 9,771 0.00099756	\$ 16,347 0.00166895
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 968,558 66.54926481	\$ 6,988 0.48360944	\$ 2,949 0.20475158	\$ 18,961 0.05093212	\$ 59,976 0.58109486	\$ 19,768 0.00389662	\$ 30,526 0.00601722	\$ 8,069 0.00159046	\$ 39,805 0.00406374	\$ 12,304 0.00125619

## SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
COUNTRY VILLA BELMONT HEIGHTS HEALTHCARE CENTER

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

NPI:  
1649264912

OSHPD Facility Number:  
206190350

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	\$ 34,094	\$ 0	\$ 34,094	(Sch 3)
005	.20-.39	Fringe Benefits	6200	10,709	0	10,709	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	194,249	0	194,249	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 239,052	\$ 0	\$ 239,052	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 155,018	\$ 0	\$ 155,018	(Sch 3)
010	.20-.39	Fringe Benefits	6300	42,586	0	42,586	(Sch 3)
010	.79	Agency Staff	6300	3,235	0	3,235	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	43,510	0	43,510	(Sch 4)
010		Housekeeping - Total	6300	\$ 244,349	\$ 0	\$ 244,349	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 0	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	38,589	0	38,589	(Sch 5)
025		Depreciation: Equipment	7140	25,353	0	25,353	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	866,311	0	866,311	(Sch 5)
040		Property Taxes	7300	38,305	0	38,305	(Sch 5)
045		Property Insurance	7400	5,551	0	5,551	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500	0	0	0	(Sch 5)
055		Interest - Other	7600	148,198	0	148,198	(Sch 6)
057		<b>Subtotal 005 - 055</b>		\$ 1,605,708	\$ 0	\$ 1,605,708	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 22,729	\$ 13,776	\$ 36,505	(Sch 3)
060	.20-.39	Fringe Benefits	6400	6,059	3,951	10,010	(Sch 3)
060	.79	Agency Staff	6400	100,777	0	100,777	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	41,898	0	41,898	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 171,463	\$ 17,727	\$ 189,190	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 388,960	\$ 46,303	\$ 435,263	(Sch 3)
065	.20-.39	Fringe Benefits	6500	101,476	11,637	113,113	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	281,847	0	281,847	(Sch 4)
065		Dietary - Total	6500	\$ 772,283	\$ 57,940	\$ 830,223	
070		Provision for Bad Debts	7700	\$ 0	\$ 0	\$ 0	
		<b>Ancillary Services</b>					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$ 2,636	\$ 1,614	\$ 4,250	(Sch 2)
075	.20-.39	Fringe Benefits	8100	(707)	1,403	696	(Sch 2)
075	.79	Agency Staff	8100	0	0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	71,357	0	71,357	(Sch 4)
075		Patient Supplies - Total	8100	\$ 73,286	\$ 3,017	\$ 76,303	
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	79,426	0	79,426	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 79,426	\$ 0	\$ 79,426	

## SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
COUNTRY VILLA BELMONT HEIGHTS HEALTHCARE CENTER

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

NPI:  
1649264912

OSHPD Facility Number:  
206190350

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	483,151	0	483,151	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	756	0	756	(Sch 4)
080		Physical Therapy - Total	8200	\$ 483,907	\$ 0	\$ 483,907	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$ 342,402	\$ 0	\$ 342,402	(Sch 2)
081	.20-.39	Fringe Benefits	8220	93,523	0	93,523	(Sch 2)
081	.79	Agency Staff	8220	33,298	0	33,298	(Sch 2)
081	.40-.99	Other - Nonlabor	8220	20,688	0	20,688	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 489,911	\$ 0	\$ 489,911	
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	374,921	0	374,921	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	221	0	221	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 375,142	\$ 0	\$ 375,142	
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	64,333	0	64,333	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	27	0	27	(Sch 4)
083		Speech Pathology - Total	8280	\$ 64,360	\$ 0	\$ 64,360	
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	328,392	0	328,392	(Sch 4)
085		Pharmacy - Total	8300	\$ 328,392	\$ 0	\$ 328,392	
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	\$ 263	\$ 86	\$ 349	(Sch 2)
090	.20-.39	Fringe Benefits	8400	79	26	105	(Sch 2)
090	.79	Agency Staff	8400	82,435	(1,860)	80,575	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	(1,860)	1,860	0	(Sch 4)
090		Laboratory - Total	8400	\$ 80,917	\$ 112	\$ 81,029	
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	38,088	0	38,088	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 38,088	\$ 0	\$ 38,088	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
COUNTRY VILLA BELMONT HEIGHTS HEALTHCARE CENTER

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

NPI:  
1649264912

OSHPD Facility Number:  
206190350

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		\$ 2,013,429	\$ 3,129	\$ 2,016,558	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 2,395,300	\$ 13,656	\$ 2,408,956	(Sch 2)
105	.20-.39	Fringe Benefits	6110	922,893	(118,296)	804,597	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	327,120	2,777	329,897	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 3,645,313	\$ (101,863)	\$ 3,543,450	
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	\$ 1,137,253	\$ (16,063)	\$ 1,121,190	(Sch 2)
125	.20-.39	Fringe Benefits	6150	111,692	117,574	229,266	(Sch 2)
125	.49	Agency Staff	6150	828	0	828	(Sch 2)
125	.40-.99	Other - Nonlabor	6150	181,129	(2,777)	178,352	(Sch 4)
125		Subacute Care - Total	6150	\$ 1,430,902	\$ 98,734	\$ 1,529,636	
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 BELMONT HEIGHTS HEALTHCARE CENTER

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

NPI:  
1649264912

OSHPD Facility Number:  
206190350

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
		<b>Other Nonreimbursable</b>				
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	1,623	0	1,623
140		Beauty and Barber - Total	8900	\$ 1,623	\$ 0	\$ 1,623
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		<b>Subtotal 105 - 145</b>		\$ 5,077,838	\$ (3,129)	\$ 5,074,709
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 63,842	\$ 0	\$ 63,842
155	.20-.39	Fringe Benefits	6600	17,995	0	17,995
155	.49	Agency Staff	6600	0	0	0
155	.40-.99	Other - Nonlabor	6600	6,690	0	6,690
155		Social Services - Total	6600	\$ 88,527	\$ 0	\$ 88,527

## SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
COUNTRY VILLA BELMONT HEIGHTS HEALTHCARE CENTER

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

NPI:  
1649264912

OSHPD Facility Number:  
206190350

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	\$ 74,898	\$ 0	\$ 74,898	(Sch 2)
160	.20-.39	Fringe Benefits	6700	21,788	0	21,788	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	13,734	0	13,734	(Sch 4)
160		Activities - Total	6700	\$ 110,420	\$ 0	\$ 110,420	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 394,021	\$ (1,864)	\$ 392,157	(Sch 6)
165	.20-.39	Fringe Benefits	6900	128,301	(321)	127,980	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	805,215	73,863	879,078	(Sch 6)
165		Administration - Total	6900	\$ 1,327,537	\$ 71,678	\$ 1,399,215	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 84,263	\$ 0	\$ 84,263	(Sch 3)
166	.20-.39	Fringe Benefits	6900	18,602	0	18,602	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	13,327	0	13,327	(Sch 4)
166		Medical Records - Total	6900	\$ 116,192	\$ 0	\$ 116,192	
167		CDPH Licensing Fees	6900	\$ 34,864	\$ 0	\$ 34,864	(Sch 6)
168		Professional Liability Insurance	6900	\$ 212,595	\$ (3,217)	\$ 209,378	(Sch 6)
169		Quality Assurance Fees	6900	\$ 566,312	\$ 0	\$ 566,312	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 86,790	\$ 0	\$ 86,790	(Sch 3)
170	.20-.39	Fringe Benefits	6800	23,138	0	23,138	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	1,695	0	1,695	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 111,623	\$ 0	\$ 111,623	
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	
		<b>Subtotal 155 - 174</b>		\$ 2,568,070	\$ 68,461	\$ 2,636,531	
200		<b>Total</b>		\$ 12,208,791	\$ 144,128	\$ 12,352,919	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 198,143
-----	------	---	------	--	--	------------

\* For informational purposes only, this amount is included in various cost centers above.

Provider Name:  
COUNTRY VILLA BELMONT HEIGHTS HEALTHCARE CENTER

NPI:  
1649264912

OSHPD Facility Number:  
206190350

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

Line No.	Sub No.	TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8	AUDIT ADJ 9
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	13,776							
060	2	Laundry and Linen - Fringe Benefits	3,951							
060	3	Laundry and Linen - Agency Staff	0							
060	4	Laundry and Linen - Other - Nonlabor	0							
065	1	Dietary - Salaries and Wages	46,303							
065	2	Dietary - Fringe Benefits	11,637							
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	1,614	(707)		2,321				
075	2	Patient Supplies - Fringe Benefits	1,403	707		696				
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:  
COUNTRY VILLA BELMONT HEIGHTS HEALTHCARE CENTER

NPI:  
1649264912

OSHPD Facility Number:  
206190350  
Fiscal Period:  
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

Line No.	Sub No.	TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8	AUDIT ADJ 9
083	1	0								
083	2	0								
083	3	0								
083	4	0								
085	1	0								
085	2	0								
085	3	0								
085	4	0								
090	1	86			86					
090	2	26			26					
090	3	(1,860)	(1,860)							
090	4	1,860	1,860							
095	1	0								
095	2	0								
095	3	0								
095	4	0								
100	1	0								
100	2	0								
100	3	0								
100	4	0								
101	1	0								
101	2	0								
101	3	0								
101	4	0								
102	1	0								
102	2	0								
102	3	0								
102	4	0								
105	1	13,656			3,625	10,031				
105	2	(118,296)		(153,737)	1,087			34,354		
105	3	0								
105	4	2,777					2,777			
110	1	0								
110	2	0								
110	3	0								
110	4	0								
115	1	0								
115	2	0								
115	3	0								
115	4	0								
120	1	0								
120	2	0								
120	3	0								
120	4	0								
125	1	(16,063)			(6,032)	(10,031)				
125	2	117,574		153,737	(1,809)			(34,354)		



Provider Name:  
COUNTRY VILLA BELMONT HEIGHTS HEALTHCARE CENTER

NPI:  
1649264912

OSHPD Facility Number:  
206190350

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

Line No.	Sub No.	TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8	AUDIT ADJ 9
167	4	CDPH Licensing Fees	0							
168	4	Professional Liability Insurance	(3,217)							(3,217)
169	4	Quality Assurance Fees	0							
170	1	Inservice Education - Nursing - Salaries and Wages	0							
170	2	Inservice Education - Nursing - Fringe Benefits	0							
170	3	Inservice Education - Nursing - Agency Staff	0							
170	4	Inservice Education - Nursing - Other - Nonlabor	0							
174	1	Caregiver Training - Salaries and Wages	0							
174	2	Caregiver Training - Fringe Benefits	0							
174	3	Caregiver Training - Agency Staff	0							
174	4	Caregiver Training - Other - Nonlabor	0							
200		Total	<u>\$144,128</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(5,417)</u>	<u>(3,217)</u>
			(To Sch 8)							







Provider Name:  
COUNTRY VILLA BELMONT HEIGHTS HEALTHCARE CENTER

NPI:  
1649264912

OSHPD Facility Number:  
206190350

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

Line No.	Sub No.	AUDIT ADJ 10	AUDIT ADJ 11	AUDIT ADJ						
167	4									
168	4									
169	4									
170	1									
170	2									
170	3									
170	4									
174	1									
174	2									
174	3									
174	4									
200	Total	135,035	17,727	0	0	0	0	0	0	0

## SUMMARY OF AUDITED SUBACUTE CARE COSTS AND INFORMATION

## Provider Name:

COUNTRY VILLA BELMONT HEIGHTS HEALTHCARE CENTER

## Fiscal Period:

JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

## NPI:

1649264912

## OSHPD Facility No:

206190350

LINE NO.	DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED SUBACUTE CARE COST PER PATIENT DAY
----------	-------------	-------------	------------	--

## SUBACUTE CARE ROUTINE

1	Cost of Direct Care - Labor (Sch. 2, Ln. 125)	\$ N/A	\$ 1,405,112	\$ 189.14
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 125)	\$ N/A	\$ 201,528	\$ 27.13
3	Cost of Direct and Indirect NonLabor (Sch. 4, Ln. 125)	\$ N/A	\$ 279,391	\$ 37.61
4	Cost of Capital Related (Sch. 5, Ln. 125)	\$ N/A	\$ 188,218	\$ 25.34
5	Property Taxes (Sch. 5, Ln. 125)	\$ N/A	\$ 7,750	\$ 1.04
6	CDPH Licensing Fees (Sch. 6, Ln. 125)	\$ N/A	\$ 7,266	\$ 0.98
7	Professional Liability Insurance (Sch. 6, Ln. 125)	\$ N/A	\$ 43,639	\$ 5.87
8	Quality Assurance Fees (Sch. 6, Ln. 125)	\$ N/A	\$ 118,031	\$ 15.89
9	Caregiver Training (Sch. 6, Ln. 125)	\$ N/A	\$ 0	\$ 0.00
10	Cost of Administration (Sch. 6, Ln. 125)	\$ N/A	\$ 323,670	\$ 43.57
11	Cost of Routine Service/Audited Total Routine Costs	\$ 2,417,951	\$ 2,574,607	\$ 346.56
12	Routine Cost Per Patient Day (Routine Cost Divided by Days)	\$ 338.70	\$ 346.56	

## SUBACUTE CARE ANCILLARY

13	Cost of Direct Care - Labor (Subacute Care Sch. 2, Ln. 122)	\$ N/A	\$ 667,700	\$ 89.88
14	Cost of Indirect Care - Labor (Subacute Care Sch. 2, Ln. 123)	\$ N/A	\$ 11,146	\$ 1.50
15	Cost of Direct and Indirect Nonlabor (Subacute Care Sch. 2, Ln. 124)	\$ N/A	\$ 50,949	\$ 6.86
16	Cost of Capital Related (Subacute Care Sch. 2, Ln. 125)	\$ N/A	\$ 13,213	\$ 1.78
17	Property Taxes (Subacute Care Sch. 2, Ln. 126)	\$ N/A	\$ 544	\$ 0.07
18	CDPH Licensing Fees (Subacute Care Sch. 2, Ln. 127)	\$ N/A	\$ 2,595	\$ 0.35
19	Professional Liability Insurance (Subacute Care Sch. 2, Ln. 128)	\$ N/A	\$ 15,585	\$ 2.10
20	Quality Assurance Fees (Subacute Care Sch. 2, Ln. 129)	\$ N/A	\$ 42,153	\$ 5.67
21	Caregiver Training (Subacute Care Sch. 2, Ln. 130)	\$ N/A	\$ 0	\$ 0.00
22	Cost of Administration (Subacute Care Sch. 2, Ln. 131)	\$ N/A	\$ 115,593	\$ 15.56
23	Cost of Ancillary Service/Audited Total Ancillary Costs	\$ 1,052,518	\$ 919,477	\$ 123.77
24	Ancillary Cost Per Patient Day (Ancillary Cost Divided by Days)	\$ 147.43	\$ 123.77	

## SUBACUTE CARE TOTAL

25	Cost of Direct Care - Labor (Line 1 + Line 13)	\$ N/A	\$ 2,072,812	\$ 279.02 *
26	Cost of Indirect Care - Labor (Line 2 + Line 14)	\$ N/A	\$ 212,673	\$ 28.63 *
27	Cost of Direct and Indirect Nonlabor (Line 3 + Line 15)	\$ N/A	\$ 330,341	\$ 44.47 *
28	Cost of Capital Related (Line 4 + Line 16)	\$ N/A	\$ 201,431	\$ 27.11 *
29	Property Taxes (Line 5 + Line 17)	\$ N/A	\$ 8,294	\$ 1.12 *
30	CDPH Licensing Fees (Line 6 + Line 18)	\$ N/A	\$ 9,861	\$ 1.33 *
31	Professional Liability Insurance (Line 7 + Line 19)	\$ N/A	\$ 59,224	\$ 7.97 *
32	Quality Assurance Fees (Line 8 + Line 20)	\$ N/A	\$ 160,184	\$ 21.56 *
33	Caregiver Training (Line 9 + Line 21)	\$ N/A	\$ 0	\$ 0.00 *
34	Cost of Administration (Line 10 + Line 22)	\$ N/A	\$ 439,263	\$ 59.13 *
35	Total Cost of Subacute Service (Line 11 + Line 23)	\$ 3,470,469	\$ 3,494,084	\$ 470.33 *
36	Total Patient Days (Adj 15)	\$ 7,139	\$ 7,429	
37	Total Cost Per Patient Day (Total Cost Divided by Days)	\$ 486.13	\$ 470.33	
38	Medi-Cal Overpayments (Adj)	\$ 0	\$ 0	
39	Medi-Cal Credit Balances (Adj)	\$ 0	\$ 0	
40	Amount Due Provider (State) (Line 38 + Line 39)	\$ 0	\$ 0	

## GENERAL INFORMATION

41	Contracted Number of Subacute Care Beds (Adj 20)	0	23	
42	Total Licensed Nursing Facility Beds (Adj)	117	117	
43	Total Licensed Capacity (All levels) (Adj)	117	117	
44	Total Medi-Cal Subacute Care Patient Days (Adj 17)	5,311	5,233	

## CAPITAL RELATED COST

45	Direct Capital Related Cost (Adj)	\$ N/A	\$ 0	
46	Indirect Capital Related Cost (Line 28)	\$ N/A	\$ 201,431	
47	Total Capital Related Cost (Line 45 + Line 46)	\$ 0	\$ 201,431	

## VENTILATOR / NONVENTILATOR

		AUDITED COSTS (Adj 21)	AUDITED TOTAL DAYS (Adj 16)	AUDITED MEDI-CAL DAYS (Adj 17)
48	Ventilator (Equipment Cost Only)	\$ 171,103	2,861	2,482
49	Nonventilator	\$ N/A	4,568	2,751
50	TOTAL	\$ N/A	7,429	5,233

\* (To Schedule 1)

## SUMMARY OF TOTAL ALLOWABLE SUBACUTE CARE ANCILLARY COSTS

Provider Name:  
COUNTRY VILLA BELMONT HEIGHTS HEALTHCARE CENTER

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

NPI:  
1649264912

OSHPD Facility Number:  
206190350

LINE NO.	DESCRIPTION	ANCILLARY COSTS	TOTAL ANCILLARY CHARGES (Adj 18)	RATIO COST/CHG	TOTAL SUBACUTE CARE ANCILLARY CHARGES (Adj 19)	SUBACUTE CARE ANCILLARY COST *
<b>PATIENT SUPPLIES</b>						
1	Cost of Direct Care - Labor (Sch. 2, Ln. 75)	\$ 4,946				\$ 1,223
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 75)	1,233				305
3	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 75)	71,862				17,763
4	Cost of Capital Related (Sch. 5, Ln. 75)	1,562				386
5	Property Taxes (Sch. 5, Ln. 75)	64				16
6	CDPH Licensing Fees (Sch. 6, Ln. 75)	278				69
7	Professional Liability Insurance (Sch. 6, Ln. 75)	1,670				413
8	Quality Assurance Fees (Sch. 6, Ln. 75)	4,516				1,116
9	Caregiver Training (Sch. 6, Ln. 75)	0				0
10	Cost of Administration (Sch. 6, Ln. 75)	12,385				3,061
11	Total Patient Supplies Ancillary Service	\$ 98,516	\$ 91,029	1.082253	\$ 22,501	\$ 24,352

<b>SPECIALIZED SUPPORT SURFACES</b>						
12	Cost of Direct Care - Labor (Sch. 2, Ln. 77)	\$ 0				\$ N/A
13	Cost of Indirect Care - Labor (Sch. 3, Ln. 77)	941				0
14	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 77)	79,638				0
15	Cost of Capital Related (Sch. 5, Ln. 77)	406				0
16	Property Taxes (Sch. 5, Ln. 77)	17				0
17	CDPH Licensing Fees (Sch. 6, Ln. 77)	283				0
18	Professional Liability Insurance (Sch. 6, Ln. 77)	1,698				0
19	Quality Assurance Fees (Sch. 6, Ln. 77)	4,592				0
20	Caregiver Training (Sch. 6, Ln. 77)	0				0
21	Cost of Administration (Sch. 6, Ln. 77)	12,593				0
22	Total Specialized Support Surfaces Ancillary Service	\$ 100,167	\$ 69,764	1.435795	\$ 0	\$ 0

<b>PHYSICAL THERAPY</b>						
23	Cost of Direct Care - Labor (Sch. 2, Ln. 80)	\$ 483,151				\$ 93,487
24	Cost of Indirect Care - Labor (Sch. 3, Ln. 80)	10,570				2,045
25	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 80)	6,491				1,256
26	Cost of Capital Related (Sch. 5, Ln. 80)	19,722				3,816
27	Property Taxes (Sch. 5, Ln. 80)	812				157
28	CDPH Licensing Fees (Sch. 6, Ln. 80)	1,817				352
29	Professional Liability Insurance (Sch. 6, Ln. 80)	10,915				2,112
30	Quality Assurance Fees (Sch. 6, Ln. 80)	29,522				5,712
31	Caregiver Training (Sch. 6, Ln. 80)	0				0
32	Cost of Administration (Sch. 6, Ln. 80)	80,956				15,665
33	Total Physical Therapy Ancillary Service	\$ 643,957	\$ 591,689	1.088337	\$ 114,488	\$ 124,602

<b>RESPIRATORY THERAPY</b>						
34	Cost of Direct Care - Labor (Sch. 2, Ln. 81)	\$ 469,223				\$ 456,379
35	Cost of Indirect Care - Labor (Sch. 3, Ln. 81)	6,080				5,913
36	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 81)	22,246				21,637
37	Cost of Capital Related (Sch. 5, Ln. 81)	3,480				3,384
38	Property Taxes (Sch. 5, Ln. 81)	143				139
39	CDPH Licensing Fees (Sch. 6, Ln. 81)	1,749				1,701
40	Professional Liability Insurance (Sch. 6, Ln. 81)	10,505				10,217
41	Quality Assurance Fees (Sch. 6, Ln. 81)	28,412				27,634
42	Caregiver Training (Sch. 6, Ln. 81)	0				0
43	Cost of Administration (Sch. 6, Ln. 81)	77,913				75,780
44	Total Respiratory Ancillary Service	\$ 619,750	\$ 448,128	1.382975	\$ 435,862	\$ 602,786

## SUMMARY OF TOTAL ALLOWABLE SUBACUTE CARE ANCILLARY COSTS

Provider Name:  
COUNTRY VILLA BELMONT HEIGHTS HEALTHCARE CENTER

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

NPI:  
1649264912

OSHPD Facility Number:  
206190350

LINE NO.	DESCRIPTION	ANCILLARY COSTS	TOTAL ANCILLARY CHARGES (Adj 18)	RATIO COST/CHG	TOTAL SUBACUTE CARE ANCILLARY CHARGES (Adj 19)	SUBACUTE CARE ANCILLARY COST *
----------	-------------	-----------------	----------------------------------	----------------	--	--------------------------------

## OCCUPATIONAL THERAPY

45	Cost of Direct Care - Labor (Sch. 2, Ln. 82)	\$ 374,921				\$ 75,534
46	Cost of Indirect Care - Labor (Sch. 3, Ln. 82)	9,500				1,914
47	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 82)	5,868				1,182
48	Cost of Capital Related (Sch. 5, Ln. 82)	19,948				4,019
49	Property Taxes (Sch. 5, Ln. 82)	821				165
50	CDPH Licensing Fees (Sch. 6, Ln. 82)	1,435				289
51	Professional Liability Insurance (Sch. 6, Ln. 82)	8,616				1,736
52	Quality Assurance Fees (Sch. 6, Ln. 82)	23,303				4,695
53	Caregiver Training (Sch. 6, Ln. 82)	0				0
54	Cost of Administration (Sch. 6, Ln. 82)	63,904				12,874
55	Total Occupational Therapy Ancillary Service	\$ 508,315	\$ 809,661	0.627813	\$ 163,119	\$ 102,408

## SPEECH PATHOLOGY

56	Cost of Direct Care - Labor (Sch. 2, Ln. 83)	\$ 64,333				\$ 29,077
57	Cost of Indirect Care - Labor (Sch. 3, Ln. 83)	1,602				724
58	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 83)	970				439
59	Cost of Capital Related (Sch. 5, Ln. 83)	3,323				1,502
60	Property Taxes (Sch. 5, Ln. 83)	137				62
61	CDPH Licensing Fees (Sch. 6, Ln. 83)	246				111
62	Professional Liability Insurance (Sch. 6, Ln. 83)	1,475				667
63	Quality Assurance Fees (Sch. 6, Ln. 83)	3,989				1,803
64	Caregiver Training (Sch. 6, Ln. 83)	0				0
65	Cost of Administration (Sch. 6, Ln. 83)	10,939				4,944
66	Total Speech Pathology Ancillary Service	\$ 87,014	\$ 133,844	0.650114	\$ 60,494	\$ 39,328

## PHARMACY

67	Cost of Direct Care - Labor (Sch. 2, Ln. 85)	\$ 0				\$ 0
68	Cost of Indirect Care - Labor (Sch. 3, Ln. 85)	3,892				0
69	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 85)	329,268				0
70	Cost of Capital Related (Sch. 5, Ln. 85)	1,678				0
71	Property Taxes (Sch. 5, Ln. 85)	69				0
72	CDPH Licensing Fees (Sch. 6, Ln. 85)	1,169				0
73	Professional Liability Insurance (Sch. 6, Ln. 85)	7,020				0
74	Quality Assurance Fees (Sch. 6, Ln. 85)	18,986				0
75	Caregiver Training (Sch. 6, Ln. 85)	0				0
76	Cost of Administration (Sch. 6, Ln. 85)	52,065				0
77	Total Pharmacy Ancillary Service	\$ 414,146	\$ 669,109	0.618952	\$ 0	\$ 0

## LABORATORY

78	Cost of Direct Care - Labor (Sch. 2, Ln. 90)	\$ 81,029				\$ 12,000
79	Cost of Indirect Care - Labor (Sch. 3, Ln. 90)	960				142
80	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 90)	216				32
81	Cost of Capital Related (Sch. 5, Ln. 90)	414				61
82	Property Taxes (Sch. 5, Ln. 90)	17				3
83	CDPH Licensing Fees (Sch. 6, Ln. 90)	288				43
84	Professional Liability Insurance (Sch. 6, Ln. 90)	1,732				257
85	Quality Assurance Fees (Sch. 6, Ln. 90)	4,685				694
86	Caregiver Training (Sch. 6, Ln. 90)	0				0
87	Cost of Administration (Sch. 6, Ln. 90)	12,847				1,903
88	Total Laboratory Ancillary Service	\$ 102,188	\$ 122,757	0.832444	\$ 18,180	\$ 15,134

## SUMMARY OF TOTAL ALLOWABLE SUBACUTE CARE ANCILLARY COSTS

Provider Name:  
COUNTRY VILLA BELMONT HEIGHTS HEALTHCARE CENTER

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

NPI:  
1649264912

OSHPD Facility Number:  
206190350

LINE NO.	DESCRIPTION	ANCILLARY COSTS	TOTAL ANCILLARY CHARGES (Adj 18)	RATIO COST/CHG	TOTAL SUBACUTE CARE ANCILLARY CHARGES (Adj 19)	SUBACUTE CARE ANCILLARY COST *
<b>HOME HEALTH SERVICES</b>						
89	Cost of Direct Care - Labor (Sch. 2, Ln. 95)	\$ 0				\$ 0
90	Cost of Indirect Care - Labor (Sch. 3, Ln. 95)	0				0
91	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 95)	0				0
92	Cost of Capital Related (Sch. 5, Ln. 95)	0				0
93	Property Taxes (Sch. 5, Ln. 95)	0				0
94	CDPH Licensing Fees (Sch. 6, Ln. 95)	0				0
95	Professional Liability Insurance (Sch. 6, Ln. 95)	0				0
96	Quality Assurance Fees (Sch. 6, Ln. 95)	0				0
97	Caregiver Training (Sch. 6, Ln. 95)	0				0
98	Cost of Administration (Sch. 6, Ln. 95)	0				0
99	Total Home Health Services Ancillary Service	\$ 0	\$ 0	0.000000	\$ 0	\$ 0

<b>OTHER ANCILLARY SERVICES</b>						
100	Cost of Direct Care - Labor (Sch. 2, Ln. 100)	\$ 0				\$ 0
101	Cost of Indirect Care - Labor (Sch. 3, Ln. 100)	451				102
102	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 100)	38,190				8,640
103	Cost of Capital Related (Sch. 5, Ln. 100)	195				44
104	Property Taxes (Sch. 5, Ln. 100)	8				2
105	CDPH Licensing Fees (Sch. 6, Ln. 100)	136				31
106	Professional Liability Insurance (Sch. 6, Ln. 100)	814				184
107	Quality Assurance Fees (Sch. 6, Ln. 100)	2,202				498
108	Caregiver Training (Sch. 6, Ln. 100)	0				0
109	Cost of Administration (Sch. 6, Ln. 100)	6,039				1,366
110	Total Other Ancillary Service	\$ 48,034	\$ 56,933	0.843694	\$ 12,880	\$ 10,867

<b>SUBACUTE CARE ANCILLARY SERVICES</b>						
111	Cost of Direct Care - Labor (Sch. 2, Ln. 101)					\$ 0
112	Cost of Indirect Care - Labor (Sch. 3, Ln. 101)					0
113	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 101)					0
114	Cost of Capital Related (Sch. 5, Ln. 101)					0
115	Property Taxes (Sch. 5, Ln. 101)					0
116	CDPH Licensing Fees (Sch. 6, Ln. 101)					0
117	Professional Liability Insurance (Sch. 6, Ln. 101)					0
118	Quality Assurance Fees (Sch. 6, Ln. 101)					0
119	Caregiver Training (Sch. 6, Ln. 101)					0
120	Cost of Administration (Sch. 6, Ln. 101)					0
121	Total Subacute Ancillary Service					\$ 0

<b>TOTAL COST OF ANCILLARY SERVICES</b>						
122	Cost of Direct Care - Labor					\$ 667,700
123	Cost of Indirect Care - Labor					11,146
124	Cost of Direct and Indirect Nonlabor					50,949
125	Cost of Capital Related					13,213
126	Property Taxes					544
127	CDPH Licensing Fees					2,595
128	Professional Liability Insurance					15,585
129	Quality Assurance Fees					42,153
130	Caregiver Training					0
131	Cost of Administration					115,593
132	Total Cost of Subacute Care Ancillary Services					\$ 919,477

\* Total Ancillary Costs included in the rate.

(To Subacute Care Sch 1)

Provider Name							Fiscal Period			NPI		Adjustments
COUNTRY VILLA BELMONT HEIGHTS HEALTHCARE CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012			1649264912		23
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Cost Report			Audit Report								
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
<u>MEMORANDUM ADJUSTMENT</u>												
1	Not Reported			8	210		Total Facility Group Health Insurance To include group health insurance costs for informational purposes. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			\$0	\$198,143	\$198,143

Provider Name							Fiscal Period	NPI		Adjustments	
COUNTRY VILLA BELMONT HEIGHTS HEALTHCARE CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1649264912		23	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Cost Report			Audit Report							
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<b>RECLASSIFICATIONS OF REPORTED COSTS</b>											
2	10.5	075	2	8A-1	075	2	Patient Supplies - Fringe Benefits	(\$707)	\$707	\$0 *	
	10.5	075	1	8A-1	075	1	Patient Supplies - Salaries and Wages	2,636	(707)	1,929 *	
	10.5	090	3	8A-1	090	3	Laboratory - Agency Staff	82,435	(1,860)	80,575	
	10.5	090	4	8A-1	090	4	Laboratory - Other - Nonlabor	(1,860)	1,860	0	
							To reclassify the negative expenses to the appropriate cost centers. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4, and 2302.8				
3	10.5	125	2	8A-1	125	2	Subacute Care - Fringe Benefits	\$111,692	\$153,737	\$265,429 *	
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	922,893	(153,737)	769,156 *	
							To reclassify subacute employee benefits to the appropriate cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4, and 2302.8				
4	10.5	075	1	8A-1	075	1	Patient Supplies - Salaries and Wages	* \$1,929	\$2,321	\$4,250	
	10.5	090	1	8A-1	090	1	Laboratory - Salaries and Wages	263	86	349	
	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages	2,395,300	3,625	2,398,925 *	
	10.5	075	2	8A-1	075	2	Patient Supplies - Fringe Benefits	* 0	696	696	
	10.5	090	2	8A-1	090	2	Laboratory - Fringe Benefits	79	26	105	
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	* 769,156	1,087	770,243 *	
	10.5	125	1	8A-1	125	1	Subacute Care - Salaries and Wages	1,137,253	(6,032)	1,131,221 *	
	10.5	125	2	8A-1	125	2	Subacute Care - Fringe Benefits	* 265,429	(1,809)	263,620 *	
							To reclassify central supply clerk wages and benefits to the appropriate cost centers. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4, and 2302.8				
5	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages	* \$2,398,925	\$10,031	\$2,408,956	
	10.5	125	1	8A-1	125	1	Subacute Care - Salaries and Wages	* 1,131,221	(10,031)	1,121,190	
							To adjust the provider's reclassification of Minimum Data Set (MDS) nurse salaries based on audited patient days. 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 BELMONT HEIGHTS HEALTHCARE CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012		1649264912		23
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Cost Report			Audit Report							
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<b><u>RECLASSIFICATIONS OF REPORTED COSTS</u></b>											
6	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	\$327,120	\$2,777	\$329,897	
	10.5	125	4	8A-1	125	4	Subacute Care - Other - Nonlabor	181,129	(2,777)	178,352	
							To adjust the provider's reclassification of enteral supply costs based on audited patient days. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4, and 2302.8				
7	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	* \$770,243	\$34,354	\$804,597	
	10.5	125	2	8A-1	125	2	Subacute Care - Fringe Benefits	* 263,620	(34,354)	229,266	
							To reclassify workers' compensation loss fund reserve expense for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304				

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	NPI		Adjustments
COUNTRY VILLA BELMONT HEIGHTS HEALTHCARE CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1649264912		23
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Cost Report			Audit Report						
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<b>ADJUSTMENTS TO REPORTED COSTS</b>										
8	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To eliminate legal expenses not applicable to the audit period. 42 CFR 413.5 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.1, 2304, and 2306	\$805,215	(\$5,417)	\$799,798 *
9	10.5	168	4	8A-1	168	4	Professional Liability Insurance To adjust the reported professional liability insurance expense to agree with the allocated amount for propriety. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$212,595	(\$3,217)	\$209,378
10	10.5	065	1	8A-1	065	1	Dietary - Salaries and Wages	\$388,960	\$46,303	\$435,263
	10.5	065	2	8A-1	065	2	Dietary - Fringe Benefits	101,476	11,637	113,113
	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	394,021	(1,864)	392,157
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	128,301	(321)	127,980
	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 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	* 799,798	79,280	879,078
11	10.5	060	1	8A-1	060	1	Laundry and Linen - Salaries and Wages	\$22,729	\$13,776	\$36,505
	10.5	060	2	8A-1	060	2	Laundry and Linen - Fringe Benefits To incorporate the shared laundry expenses from Country Villa Claremont for propriety. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	6,059	3,951	10,010

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	NPI		Adjustments
COUNTRY VILLA BELMONT HEIGHTS HEALTHCARE CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1649264912		23
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Cost Report			Audit Report						
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<b>ADJUSTMENTS TO REPORTED STATISTICS</b>										
12	10.7	005	2,3	7	005	Plant Operations and Maintenance (Square Feet)	105	(105)	0	
	10.7	010	3	7	010	Housekeeping	44	(44)	0	
	10.7	175	2	7	N/A	Total Statistics - Square Feet	14,554	(105)	14,449	
	10.7	175	3	7	N/A	Total Statistics - Square Feet	14,554	(149)	14,405	
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										
13	10.7	105	4	7	105	Skilled and Nursing Care (Pounds of Laundry)	303,680	(2,900)	300,780	
	10.7	125	4	7	125	Subacute Care	68,600	2,900	71,500	
To adjust pounds of laundry statistics to properly allocate indirect costs. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306										
14	10.7	105	5	7	105	Skilled and Nursing Care (Meals Served)	91,104	(870)	90,234	
	10.7	125	5	7	125	Subacute Care	13,341	(363)	12,978	
	10.7	175	5	7	N/A	Total Statistics - Meals Served	104,445	(1,233)	103,212	
To adjust meals served statistics to properly allocate indirect costs. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306										

Provider Name							Fiscal Period	NPI		Adjustments
COUNTRY VILLA BELMONT HEIGHTS HEALTHCARE CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1649264912		23
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Cost Report			Audit Report						
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<b>ADJUSTMENTS TO REPORTED PATIENT DAYS</b>										
15	4.1	5	6	1	12	Skilled Nursing Care - Patient Days	30,823	(290)	30,533	
	4.1	25	6	SA1	36	Subacute Care - Patient Days	7,139	290	7,429	
To reclassify total subacute 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										
16	4.3	100	1	SA1	48	Subacute Patient Days - Ventilator	2,567	294	2,861	
	4.3	115	1	SA1	49	Subacute Patient Days - Non Ventilator	4,572	(4)	4,568	
To adjust reported subacute 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										
17	4.1	5	6	1	15	Total Medi-Cal Skilled Nursing Care - Patient Days	20,927	(225)	20,702	
	4.3	100	2	SA1	48	Medi-Cal Subacute Care - Ventilator Patient Days	2,519	(37)	2,482	
	4.3	115	2	SA1	49	Medi-Cal Subacute Care - Nonventilator Patient Days	2,792	(41)	2,751	
	4.3	120	2	SA1	44	Total Medi-Cal Subacute Care - Patient Days	5,311	(78)	5,233	
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 February 28, 2014 Report Date: March 5, 2014 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										

Provider Name							Fiscal Period			NPI		Adjustments
COUNTRY VILLA BELMONT HEIGHTS HEALTHCARE CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012			1649264912		23
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						
<b><u>ADJUSTMENTS TO REPORTED TOTAL CHARGES</u></b>												
18	13	10	2	SA2	11	NA	Patient Supplies - Total Charges To adjust total patient charges to agree with the provider's records. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$68,528	\$22,501	\$91,029		
19	13	10	4	SA2	11	NA	Patient Supplies - Subacute Charges To adjust subacute patient charges to agree with the provider's records. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$129,097	(\$106,596)	\$22,501		

Provider Name							Fiscal Period			NPI		Adjustments
COUNTRY VILLA BELMONT HEIGHTS HEALTHCARE CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012			1649264912		23
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						
<b><u>ADJUSTMENTS TO OTHER MATTERS</u></b>												
20	Not Reported			SA1	41		Contracted Number of Subacute Care Beds To reflect the number of contracted subacute care beds in the audit report. 42 CFR 413.20 and 413.24 CMS / Pub. 15-1, Sections 2300 and 2304 Medi-Cal Subacute Care Contract No. 07-05-70129	0	23	23		
21	Not Reported			SA1	48		Ventilator Equipment To include ventilator equipment expense in the audit report. 42 CFR 413.24 CMS / Pub. 15-1, Section 2304	\$0	\$171,103	\$171,103		
	Not Reported				1	14	Overpayments	\$0				
22							To recover outstanding Medi-Cal credit balances due to lack of documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761 and 51458.1		\$1,863			
23							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>11,193</u>	\$13,056		
									<u>\$13,056</u>			