

**REPORT  
ON THE  
RATE SETTING AUDIT**

**COUNTRY VILLA NURSING AND  
REHABILITATION CENTER  
LOS ANGELES, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1952395147**

**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: Tricia Sugioka**



TOBY DOUGLAS  
DIRECTOR

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



EDMUND G. BROWN JR.  
GOVERNOR

May 27, 2014

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

COUNTRY VILLA NURSING AND REHABILITATION CENTER  
NATIONAL PROVIDER IDENTIFIER (NPI) 1952395147  
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 \$41,121, 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 NURSING AND REHABILITATION CENTER

## Fiscal Period:

JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

## NPI:

1952395147

## OSHPD Facility No.:

206190375

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	\$ 5,538,329	\$ 109.80
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 1,452,433	\$ 28.80
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 994,637	\$ 19.72
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 1,141,490	\$ 22.63
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 33,762	\$ 0.67
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 28,610	\$ 0.57
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 190,636	\$ 3.78
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 517,169	\$ 10.25
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 1,294,794	\$ 25.67
11	Cost of Routine Service/Audited Total Costs	\$ 10,974,310	\$ 11,191,859	\$ 221.89
12	Total Patient Days (Adj 11)	50,464	50,439	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 217.47	\$ 221.89	
14	Overpayments (Adjs 16-20)	\$ 0	\$ (41,121)	
15	Medi-Cal Days (Adj 12)	33,455	33,474	
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	\$ 2,141,467	\$ 263.37
32	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 258,060	\$ 31.74
33	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 484,442	\$ 59.58
34	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 233,438	\$ 28.71
35	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 6,905	\$ 0.85
36	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 9,758	\$ 1.20
37	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 65,018	\$ 8.00
38	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 176,385	\$ 21.69
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	\$ 441,600	\$ 54.31
41	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 3,913,497	\$ 3,817,071	\$ 469.45
42	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	8,106	8,131	
43	Cost Per Patient Day (Cost Divided by Days)	\$ 482.79	\$ 469.45	
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 NURSING AND REHABILITATION CENTER

## Fiscal Period:

JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

## NPI:

1952395147

## OSHPD Facility No.:

206190375

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 NURSING AND REHABILITATION CENTER

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

**NPI:**  
1952395147

**OSHPD Facility No.:**  
206190375

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	\$ 222,351	\$ 222,351		
160	Activities	199,898		\$ 199,898	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
	<b>ANCILLARY SERVICES</b>				
075	Patient Supplies	13,339	0	0	13,339 ***
077	Specialized Support Surfaces	N/A	0	0	0 ***
080	Physical Therapy	735,121	0	0	735,121 ***
081	Respiratory Therapy	453,363	0	0	453,363 ***
082	Occupational Therapy	644,153	0	0	644,153 ***
083	Speech Pathology	193,741	0	0	193,741 ***
085	Pharmacy	0	0	0	0 ***
090	Laboratory	79,106	0	0	79,106 ***
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	5,227,493	163,682	147,153	5,538,329 *
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	1,751,012	58,669	52,745	1,862,425 **
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>\$ 9,519,577</b>	<b>\$ 222,351</b>	<b>\$ 199,898</b>	<b>\$ 9,519,577</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 NURSING AND REHABILITATION CENTER

NPI:  
1952395147

OSHPD Facility Number:  
206190375

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	\$ 273,080	\$ 273,080										
010	Housekeeping	237,516	4,927	\$ 242,443									
060	Laundry and Linen	152,892	7,547	6,824	\$ 167,263								
065	Dietary	838,565	29,915	27,047	0	\$ 895,526							
155	Social Services	N/A	1,494	1,351	0	0	\$ 2,844						
160	Activities	N/A	24,205	21,885	0	0	0	\$ 46,090					
165	Administration	N/A	19,795	17,897	0	0	0	0		\$ 37,691	\$ 37,691		
166	Medical Records	148,553	3,793	3,429	0	0	0	0		155,776		\$ 155,776	
170	Inservice Education - Nursing	131,799	1,791	1,619	0	0	0	0	\$ 135,209				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies		1,635	1,478	0	0	0	0	0	3,112	312	1,291	\$ 4,716
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	681	2,816	3,497
080	Physical Therapy		8,673	7,842	0	0	0	0	0	16,515	2,044	8,448	27,007
081	Respiratory Therapy		641	580	0	0	0	0	0	1,221	1,661	6,865	9,748
082	Occupational Therapy		2,143	1,937	0	0	0	0	0	4,080	1,660	6,862	12,603
083	Speech Pathology		821	742	0	0	0	0	0	1,564	503	2,079	4,146
085	Pharmacy		3,207	2,899	0	0	0	0	0	6,106	1,605	6,635	14,346
090	Laboratory		0	0	0	0	0	0	0	0	218	901	1,119
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	100	412	511
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		137,318	124,152	144,259	796,651	2,094	33,929	99,533	1,337,936	22,306	92,190	1,452,433
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		24,659	22,295	23,004	98,876	750	12,161	35,676	217,421	6,577	27,181	251,179
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		516	467	0	0	0	0	0	983	23	94	1,100
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 1,782,405	\$ 273,080	\$ 242,443	\$ 167,263	\$ 895,526	\$ 2,844	\$ 46,090	\$ 135,209	\$ 1,588,938	\$ 37,691	\$ 155,776	\$ 1,782,405

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

ALLOCATION OF GENERAL SERVICES  
OTHER - NONLABOR

Provider Name:  
COUNTRY VILLA NURSING AND REHABILITATION CENTER

NPI:  
1952395147

OSHPD Facility Number:  
206190375

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	\$ 391,863	\$ 391,863										
010	Housekeeping	57,191	7,070	\$ 64,261									
060	Laundry and Linen	36,858	10,830	1,809	\$ 49,497								
065	Dietary	295,916	42,927	7,169	0	\$ 346,012							
155	Social Services	5,467	2,144	358	0	0	\$ 7,969						
160	Activities	12,643	34,734	5,801	0	0	0	\$ 53,178					
165	Administration	N/A	28,405	4,744	0	0	0	0		\$ 33,148	\$ 33,148		
166	Medical Records	14,070	5,443	909	0	0	0	0		20,422		\$ 20,422	
170	Inservice Education - Nursing	1,482	2,570	429	0	0	0	0	\$ 4,481				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies	96,567	2,346	392	0	0	0	0	0	99,304	275	169	\$ 99,748
077	Specialized Support Surfaces	272,885	0	0	0	0	0	0	0	272,885	599	369	273,853
080	Physical Therapy	2,746	12,446	2,079	0	0	0	0	0	17,270	1,798	1,108	20,176
081	Respiratory Therapy	205,989	920	154	0	0	0	0	0	207,063	1,461	900	209,424
082	Occupational Therapy	915	3,075	514	0	0	0	0	0	4,504	1,460	900	6,863
083	Speech Pathology	95	1,178	197	0	0	0	0	0	1,470	442	273	2,185
085	Pharmacy	613,136	4,601	768	0	0	0	0	0	618,506	1,412	870	620,788
090	Laboratory	8,192	0	0	0	0	0	0	0	8,192	192	118	8,502
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	39,911	0	0	0	0	0	0	0	39,911	88	54	40,053
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	334,169	197,048	32,908	42,689	307,808	5,866	39,147	3,299	962,933	19,618	12,086	994,637
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	242,467	35,385	5,909	6,807	38,203	2,103	14,031	1,182	346,089	5,784	3,563	355,436
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	4,306	741	124	0	0	0	0	0	5,170	20	12	5,203
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 2,636,868</b>	<b>\$ 391,863</b>	<b>\$ 64,261</b>	<b>\$ 49,497</b>	<b>\$ 346,012</b>	<b>\$ 7,969</b>	<b>\$ 53,178</b>	<b>\$ 4,481</b>	<b>\$ 2,583,298</b>	<b>\$ 33,148</b>	<b>\$ 20,422</b>	<b>\$ 2,636,868</b>

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

ALLOCATION OF CAPITAL COSTS

Provider Name:  
COUNTRY VILLA NURSING AND REHABILITATION CENTER

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

NPI:  
1952395147

OSHPD Facility Number:  
206190375

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 97% Of Total	Property Tax 3% Of Total
<b>GENERAL SERVICES</b>										
	Capital Related (excluding lines 40 & 45)	\$ 1,495,801	97%							
	Property Tax (line 40)	44,242	3%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 113,683	\$ 113,683				
166	Medical Records				21,784		\$ 21,784			
170	Inservice Education - Nursing			\$ 10,286						
<b>ANCILLARY SERVICES</b>										
075	Patient Supplies			0	9,387	942	181	\$ 10,510	\$ 10,209	\$ 302 ***
077	Specialized Support Surfaces			0	0	2,055	394	2,449	2,378	70 ***
080	Physical Therapy			0	49,812	6,165	1,181	57,159	55,517	1,642 ***
081	Respiratory Therapy			0	3,683	5,010	960	9,653	9,376	277 ***
082	Occupational Therapy			0	12,307	5,008	960	18,275	17,750	525 ***
083	Speech Pathology			0	4,716	1,517	291	6,524	6,337	187 ***
085	Pharmacy			0	18,416	4,842	928	24,186	23,491	695 ***
090	Laboratory			0	0	657	126	783	761	23 ***
095	Home Health Services			0	0	0	0	0	0	0 ***
100	Other Ancillary Services			0	0	301	58	358	348	10 ***
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0 ***
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0 ***
<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care			7,572	1,095,080	67,279	12,892	1,175,252	1,141,490	33,762 *
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			2,714	208,209	19,836	3,801	231,847	225,186	6,660 **
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	2,964	69	13	3,046	2,959	88
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 1,540,043</b>	<b>100%</b>	<b>\$ 10,286</b>	<b>\$ 1,404,576</b>	<b>\$ 113,683</b>	<b>\$ 21,784</b>	<b>\$ 1,540,043</b>	<b>\$ 1,495,801</b>	<b>\$ 44,242</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 NURSING AND REHABILITATION CENTER

NPI:  
1952395147

OSHPD Facility Number:  
206190375

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. 64% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 9% of Total	Quality Assur. Fees 25% of Total	Caregiver Training 0% of Total
	<b>GENERAL SERVICES</b>													
045	Property Insurance	\$ 11,253												
055	Interest - Other	303												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	2,176,278												
	Total Costs Allocable as Administration	2,187,834	64%											
167	CDPH Licensing Fees	48,342	1%											
168	Professional Liability Insurance	322,120	9%											
169	Quality Assurance Fees	873,869	25%											
174	Caregiver Training	0	0%											
	Total	3,432,165	100%						\$ 3,432,165					
	<b>ANCILLARY SERVICES</b>													
075	Patient Supplies			\$ 13,339	\$ 3,112	\$ 99,304	\$ 9,387	\$ 125,143	28,451	\$ 18,136	\$ 401	\$ 2,670	\$ 7,244	\$ 0
077	Specialized Support Surfaces			0	0	272,885	0	272,885	62,040	39,548	874	5,823	15,796	0
080	Physical Therapy			735,121	16,515	17,270	49,812	818,719	186,136	118,652	2,622	17,469	47,392	0
081	Respiratory Therapy			453,363	1,221	207,063	3,683	665,330	151,263	96,423	2,131	14,197	38,513	0
082	Occupational Therapy			644,153	4,080	4,504	12,307	665,044	151,198	96,381	2,130	14,190	38,497	0
083	Speech Pathology			193,741	1,564	1,470	4,716	201,491	45,809	29,201	645	4,299	11,664	0
085	Pharmacy			0	6,106	618,506	18,416	643,027	146,192	93,190	2,059	13,721	37,222	0
090	Laboratory			79,106	0	8,192	0	87,298	19,847	12,652	280	1,863	5,053	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	39,911	0	39,911	9,074	5,784	128	852	2,310	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			5,538,329	1,337,936	962,933	1,095,080	8,934,278	2,031,209	1,294,794	28,610	190,636	517,169	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			1,862,425	217,421	346,089	208,209	2,634,145	598,873	381,752	8,435	56,206	152,480	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	983	5,170	2,964	9,118	2,073	1,321	29	195	528	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	<b>SUBTOTAL</b>	\$ 3,432,165		\$ 9,519,577	\$ 1,588,938	\$ 2,583,298	\$ 1,404,576	\$ 15,096,389	\$ 3,432,165					
	Total Administrative Costs							\$ 3,432,165		\$ 2,187,834	\$ 48,342	\$ 322,120	\$ 873,869	\$ 0
	Unit Cost Multiplier							0.22735007						
	Accumulated Administration Costs (Sch 2 thru 5)				\$ 193,467	\$ 53,570	\$ 135,467	\$ 382,504						
	<b>TOTAL FACILITY COSTS</b>							\$ 18,911,058						

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

## STATISTICS FOR COST ALLOCATION

Provider Name:  
COUNTRY VILLA NURSING AND REHABILITATION CENTER

NPI:  
1952395147

OSHPD Facility Number:  
206190375

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj )	Plant Ops (SQ FT) 5 (Adj 8)	Hskpng (SQ FT) 10 (Adj 8)	Laundry (LBS) 60 (Adj 9)	Dietary (MEALS) 65 (Adj 10)	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	955									
010	Housekeeping	630	630								
060	Laundry and Linen	965	965	965							
065	Dietary	3,825	3,825	3,825							
155	Social Services	191	191	191							
160	Activities	3,095	3,095	3,095							
165	Administration	2,531	2,531	2,531							
166	Medical Records	485	485	485							
170	Inservice Education - Nursing	229	229	229							
<b>ANCILLARY SERVICES</b>											
075	Patient Supplies	209	209	209						125,143	125,143
077	Specialized Support Surfaces									272,885	272,885
080	Physical Therapy	1,109	1,109	1,109						818,719	818,719
081	Respiratory Therapy	82	82	82						665,330	665,330
082	Occupational Therapy	274	274	274						665,044	665,044
083	Speech Pathology	105	105	105						201,491	201,491
085	Pharmacy	410	410	410						643,027	643,027
090	Laboratory									87,298	87,298
095	Home Health Services									0	0
100	Other Ancillary Services									39,911	39,911
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
<b>ROUTINE SERVICES</b>											
105	Skilled Nursing Care	17,558	17,558	17,558	488,260	146,478	5,561,662	5,561,662	5,561,662	8,934,278	8,934,278
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	3,153	3,153	3,153	77,860	18,180	1,993,479	1,993,479	1,993,479	2,634,145	2,634,145
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	66	66	66						9,118	9,118
145	Other Nonreimbursable									0	0
	<b>TOTAL STATISTICS</b>	<b>35,872</b>	<b>34,917</b>	<b>34,287</b>	<b>566,120</b>	<b>164,658</b>	<b>7,555,141</b>	<b>7,555,141</b>	<b>7,555,141</b>	<b>15,096,389</b>	<b>15,096,389</b>
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 222,351 0.029430424	\$ 199,898 0.02645854			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 273,080 7.82083226	\$ 242,443 7.07099263	\$ 167,263 0.29545434	\$ 895,526 5.43870465	\$ 2,844 0.00037648	\$ 46,090 0.00610051	\$ 135,209 0.01789632	\$ 37,691 0.00249670	\$ 155,776 0.01031873
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 391,863 11.22269955	\$ 64,261 1.87421765	\$ 49,497 0.08743115	\$ 346,012 2.10139628	\$ 7,969 0.00105471	\$ 53,178 0.00703865	\$ 4,481 0.00059313	\$ 33,148 0.00219578	\$ 20,422 0.00135277
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 1,540,043 42.93161798	\$ 41,000 1.17420440	\$ 27,787 0.81041410	\$ 43,344 0.07656357	\$ 171,805 1.04340272	\$ 8,579 0.00113552	\$ 139,016 0.01840015	\$ 10,286 0.00136143	\$ 113,683 0.00753048	\$ 21,784 0.00144302

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
COUNTRY VILLA NURSING AND REHABILITATION CENTER

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

NPI:  
1952395147

OSHPD Facility Number:  
206190375

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	\$ 213,284	\$ 0	\$ 213,284	(Sch 3)
005	.20-.39	Fringe Benefits	6200	59,796	0	59,796	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	374,584	17,279	391,863	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 647,664	\$ 17,279	\$ 664,943	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 0	\$ 0	\$ 0	(Sch 3)
010	.20-.39	Fringe Benefits	6300	0	0	0	(Sch 3)
010	.79	Agency Staff	6300	237,516	0	237,516	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	57,191	0	57,191	(Sch 4)
010		Housekeeping - Total	6300	\$ 294,707	\$ 0	\$ 294,707	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 248,838	\$ 0	\$ 248,838	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	58,386	0	58,386	(Sch 5)
025		Depreciation: Equipment	7140	43,875	0	43,875	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	285,474	0	285,474	(Sch 5)
040		Property Taxes	7300	44,242	0	44,242	(Sch 5)
045		Property Insurance	7400	11,253	0	11,253	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	859,228	0	859,228	(Sch 5)
055		Interest - Other	7600	303	0	303	(Sch 6)
057		<b>Subtotal 005 - 055</b>		\$ 2,493,970	\$ 17,279	\$ 2,511,249	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 0	\$ 0	\$ 0	(Sch 3)
060	.20-.39	Fringe Benefits	6400	0	0	0	(Sch 3)
060	.79	Agency Staff	6400	152,892	0	152,892	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	47,988	(11,130)	36,858	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 200,880	\$ (11,130)	\$ 189,750	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 599,178	\$ 3,133	\$ 602,311	(Sch 3)
065	.20-.39	Fringe Benefits	6500	234,564	1,690	236,254	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	299,265	(3,349)	295,916	(Sch 4)
065		Dietary - Total	6500	\$ 1,133,007	\$ 1,474	\$ 1,134,481	
070		Provision for Bad Debts	7700	\$ 0	\$ 0	\$ 0	
		<b>Ancillary Services</b>					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$ 10,468	\$ 0	\$ 10,468	(Sch 2)
075	.20-.39	Fringe Benefits	8100	2,871	0	2,871	(Sch 2)
075	.79	Agency Staff	8100	0	0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	96,567	0	96,567	(Sch 4)
075		Patient Supplies - Total	8100	\$ 109,906	\$ 0	\$ 109,906	
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	272,885	0	272,885	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 272,885	\$ 0	\$ 272,885	

## SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
COUNTRY VILLA NURSING AND REHABILITATION CENTER

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

NPI:  
1952395147

OSHPD Facility Number:  
206190375

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	735,121	0	735,121	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	2,746	0	2,746	(Sch 4)
080		Physical Therapy - Total	8200	\$ 737,867	\$ 0	\$ 737,867	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$ 308,413	\$ 0	\$ 308,413	(Sch 2)
081	.20-.39	Fringe Benefits	8220	86,609	0	86,609	(Sch 2)
081	.79	Agency Staff	8220	58,341	0	58,341	(Sch 2)
081	.40-.99	Other - Nonlabor	8220	205,989	0	205,989	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 659,352	\$ 0	\$ 659,352	
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	644,153	0	644,153	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	915	0	915	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 645,068	\$ 0	\$ 645,068	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$ 0	\$ 0	\$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280	2	0	2	(Sch 2)
083	.79	Agency Staff	8280	193,739	0	193,739	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	95	0	95	(Sch 4)
083		Speech Pathology - Total	8280	\$ 193,836	\$ 0	\$ 193,836	
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	613,136	0	613,136	(Sch 4)
085		Pharmacy - Total	8300	\$ 613,136	\$ 0	\$ 613,136	
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	\$ 1,118	\$ 0	\$ 1,118	(Sch 2)
090	.20-.39	Fringe Benefits	8400	337	0	337	(Sch 2)
090	.79	Agency Staff	8400	77,651	0	77,651	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	8,192	0	8,192	(Sch 4)
090		Laboratory - Total	8400	\$ 87,298	\$ 0	\$ 87,298	
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	39,911	0	39,911	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 39,911	\$ 0	\$ 39,911	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
COUNTRY VILLA NURSING AND REHABILITATION CENTER

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

NPI:  
1952395147

OSHPD Facility Number:  
206190375

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		\$ 3,359,259	\$ 0	\$ 3,359,259	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 4,062,593	\$ 11,309	\$ 4,073,902	(Sch 2)
105	.20-.39	Fringe Benefits	6110	1,043,455	110,136	1,153,591	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	334,169	0	334,169	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 5,440,217	\$ 121,445	\$ 5,561,662	
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	\$ 1,330,458	\$ (11,309)	\$ 1,319,149	(Sch 2)
125	.20-.39	Fringe Benefits	6150	541,999	(110,136)	431,863	(Sch 2)
125	.49	Agency Staff	6150	0	0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150	242,467	0	242,467	(Sch 4)
125		Subacute Care - Total	6150	\$ 2,114,924	\$ (121,445)	\$ 1,993,479	
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 NURSING AND REHABILITATION CENTER

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

NPI:  
1952395147

OSHPD Facility Number:  
206190375

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	4,306	0	4,306
140		Beauty and Barber - Total	8900	\$ 4,306	\$ 0	\$ 4,306
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>		\$ 7,559,447	\$ 0	\$ 7,559,447
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 174,443	\$ 0	\$ 174,443
155	.20-.39	Fringe Benefits	6600	47,908	0	47,908
155	.49	Agency Staff	6600	0	0	0
155	.40-.99	Other - Nonlabor	6600	5,467	0	5,467
155		Social Services - Total	6600	\$ 227,818	\$ 0	\$ 227,818

## SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
COUNTRY VILLA NURSING AND REHABILITATION CENTER

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

NPI:  
1952395147

OSHPD Facility Number:  
206190375

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	\$ 126,910	\$ 0	\$ 126,910	(Sch 2)
160	.20-.39	Fringe Benefits	6700	72,988	0	72,988	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	12,643	0	12,643	(Sch 4)
160		Activities - Total	6700	\$ 212,541	\$ 0	\$ 212,541	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 555,571	\$ (1,471)	\$ 554,100	(Sch 6)
165	.20-.39	Fringe Benefits	6900	170,297	(254)	170,043	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	1,351,307	100,828	1,452,135	(Sch 6)
165		Administration - Total	6900	\$ 2,077,175	\$ 99,103	\$ 2,176,278	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 117,761	\$ 0	\$ 117,761	(Sch 3)
166	.20-.39	Fringe Benefits	6900	30,792	0	30,792	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	14,070	0	14,070	(Sch 4)
166		Medical Records - Total	6900	\$ 162,623	\$ 0	\$ 162,623	
167		CDPH Licensing Fees	6900	\$ 48,342	\$ 0	\$ 48,342	(Sch 6)
168		Professional Liability Insurance	6900	\$ 321,436	\$ 684	\$ 322,120	(Sch 6)
169		Quality Assurance Fees	6900	\$ 873,869	\$ 0	\$ 873,869	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 103,830	\$ 0	\$ 103,830	(Sch 3)
170	.20-.39	Fringe Benefits	6800	27,969	0	27,969	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	1,482	0	1,482	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 133,281	\$ 0	\$ 133,281	
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>		\$ 4,057,085	\$ 99,787	\$ 4,156,872	
200		<b>Total</b>		\$ 18,803,648	\$ 107,410	\$ 18,911,058	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 358,863
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\* For informational purposes only, this amount is included in various cost centers above.

Provider Name:  
COUNTRY VILLA NURSING AND REHABILITATION CENTER

NPI:  
1952395147

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

Line No.	Sub No.	TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ	AUDIT ADJ
005	1	Plant Operations and Maintenance - Salaries and Wages	0							
005	2	Plant Operations and Maintenance - Fringe Benefits	0							
005	3	Plant Operations and Maintenance - Agency Staff	0							
005	4	Plant Operations and Maintenance - Other - Nonlabor	17,279		17,279					
010	1	Housekeeping - Salaries and Wages	0							
010	2	Housekeeping - Fringe Benefits	0							
010	3	Housekeeping - Agency Staff	0							
010	4	Housekeeping - Other - Nonlabor	0							
015	4	Depreciation: Buildings and Improvements	0							
020	4	Depreciation: Leasehold Improvements	0							
025	4	Depreciation: Equipment	0							
030	4	Depreciation and Amortization - Other	0							
035	4	Leases and Rentals	0							
040	4	Property Taxes	0							
045	4	Property Insurance	0							
050	4	Interest - Property, Plant, and Equipment	0							
055	4	Interest - Other	0							
060	1	Laundry and Linen - Salaries and Wages	0							
060	2	Laundry and Linen - Fringe Benefits	0							
060	3	Laundry and Linen - Agency Staff	0							
060	4	Laundry and Linen - Other - Nonlabor	(11,130)		(11,130)					
065	1	Dietary - Salaries and Wages	3,133				3,133			
065	2	Dietary - Fringe Benefits	1,690				1,690			
065	3	Dietary - Agency Staff	0							
065	4	Dietary - Other - Nonlabor	(3,349)		(3,349)					
070	4	Provision for Bad Debts	0							
075	1	Patient Supplies - Salaries and Wages	0							
075	2	Patient Supplies - Fringe Benefits	0							
075	3	Patient Supplies - Agency Staff	0							
075	4	Patient Supplies - Other - Nonlabor	0							
077	1	Specialized Support Surfaces - Salaries and Wages	0							
077	2	Specialized Support Surfaces - Fringe Benefits	0							
077	3	Specialized Support Surfaces - Agency Staff	0							
077	4	Specialized Support Surfaces - Other - Nonlabor	0							
080	1	Physical Therapy - Salaries and Wages	0							
080	2	Physical Therapy - Fringe Benefits	0							
080	3	Physical Therapy - Agency Staff	0							
080	4	Physical Therapy - Other - Nonlabor	0							
081	1	Respiratory Therapy - Salaries and Wages	0							
081	2	Respiratory Therapy - Fringe Benefits	0							
081	3	Respiratory Therapy - Agency Staff	0							
081	4	Respiratory Therapy - Other - Nonlabor	0							
082	1	Occupational Therapy - Salaries and Wages	0							
082	2	Occupational Therapy - Fringe Benefits	0							
082	3	Occupational Therapy - Agency Staff	0							
082	4	Occupational Therapy - Other - Nonlabor	0							

Provider Name:  
COUNTRY VILLA NURSING AND REHABILITATION CENTER

NPI:  
1952395147

OSHPD Facility Number:  
206190375

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

Line No.	Sub No.	TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ	AUDIT ADJ
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	0								
090	2	0								
090	3	0								
090	4	0								
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	11,309	11,309							
105	2	110,136	3,149	106,987						
105	3	0								
105	4	0								
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	(11,309)	(11,309)							
125	2	(110,136)	(3,149)	(106,987)						



Provider Name:  
COUNTRY VILLA NURSING AND REHABILITATION CENTER

NPI:  
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JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

Line No.	Sub No.	TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ	AUDIT ADJ
167	4	CDPH Licensing Fees	0							
168	4	Professional Liability Insurance	684			684				
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>\$107,410</u>	<u>0</u>	<u>0</u>	<u>684</u>	<u>3,098</u>	<u>103,628</u>	<u>0</u>	<u>0</u>
			(To Sch 8)							

## SUMMARY OF AUDITED SUBACUTE CARE COSTS AND INFORMATION

Provider Name:  
COUNTRY VILLA NURSING AND REHABILITATION CENTER

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

NPI:  
1952395147

OSHPD Facility No:  
206190375

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

1	Cost of Direct Care - Labor (Sch. 2, Ln. 125)	\$ N/A	\$ 1,862,425	\$ 229.05
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 125)	\$ N/A	\$ 251,179	\$ 30.89
3	Cost of Direct and Indirect NonLabor (Sch. 4, Ln. 125)	\$ N/A	\$ 355,436	\$ 43.71
4	Cost of Capital Related (Sch. 5, Ln. 125)	\$ N/A	\$ 225,186	\$ 27.69
5	Property Taxes (Sch. 5, Ln. 125)	\$ N/A	\$ 6,660	\$ 0.82
6	CDPH Licensing Fees (Sch. 6, Ln. 125)	\$ N/A	\$ 8,435	\$ 1.04
7	Professional Liability Insurance (Sch. 6, Ln. 125)	\$ N/A	\$ 56,206	\$ 6.91
8	Quality Assurance Fees (Sch. 6, Ln. 125)	\$ N/A	\$ 152,480	\$ 18.75
9	Caregiver Training (Sch. 6, Ln. 125)	\$ N/A	\$ 0	\$ 0.00
10	Cost of Administration (Sch. 6, Ln. 125)	\$ N/A	\$ 381,752	\$ 46.95
11	Cost of Routine Service/Audited Total Routine Costs	\$ 3,400,419	\$ 3,299,760	\$ 405.82
12	Routine Cost Per Patient Day (Routine Cost Divided by Days)	\$ 419.49	\$ 405.82	

## SUBACUTE CARE ANCILLARY

13	Cost of Direct Care - Labor (Subacute Care Sch. 2, Ln. 122)	\$ N/A	\$ 279,041	\$ 34.32
14	Cost of Indirect Care - Labor (Subacute Care Sch. 2, Ln. 123)	\$ N/A	\$ 6,881	\$ 0.85
15	Cost of Direct and Indirect Nonlabor (Subacute Care Sch. 2, Ln. 124)	\$ N/A	\$ 129,006	\$ 15.87
16	Cost of Capital Related (Subacute Care Sch. 2, Ln. 125)	\$ N/A	\$ 8,252	\$ 1.01
17	Property Taxes (Subacute Care Sch. 2, Ln. 126)	\$ N/A	\$ 244	\$ 0.03
18	CDPH Licensing Fees (Subacute Care Sch. 2, Ln. 127)	\$ N/A	\$ 1,322	\$ 0.16
19	Professional Liability Insurance (Subacute Care Sch. 2, Ln. 128)	\$ N/A	\$ 8,812	\$ 1.08
20	Quality Assurance Fees (Subacute Care Sch. 2, Ln. 129)	\$ N/A	\$ 23,905	\$ 2.94
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	\$ 59,848	\$ 7.36
23	Cost of Ancillary Service/Audited Total Ancillary Costs	\$ 513,078	\$ 517,311	\$ 63.62
24	Ancillary Cost Per Patient Day (Ancillary Cost Divided by Days)	\$ 63.30	\$ 63.62	

## SUBACUTE CARE TOTAL

25	Cost of Direct Care - Labor (Line 1 + Line 13)	\$ N/A	\$ 2,141,467	\$ 263.37 *
26	Cost of Indirect Care - Labor (Line 2 + Line 14)	\$ N/A	\$ 258,060	\$ 31.74 *
27	Cost of Direct and Indirect Nonlabor (Line 3 + Line 15)	\$ N/A	\$ 484,442	\$ 59.58 *
28	Cost of Capital Related (Line 4 + Line 16)	\$ N/A	\$ 233,438	\$ 28.71 *
29	Property Taxes (Line 5 + Line 17)	\$ N/A	\$ 6,905	\$ 0.85 *
30	CDPH Licensing Fees (Line 6 + Line 18)	\$ N/A	\$ 9,758	\$ 1.20 *
31	Professional Liability Insurance (Line 7 + Line 19)	\$ N/A	\$ 65,018	\$ 8.00 *
32	Quality Assurance Fees (Line 8 + Line 20)	\$ N/A	\$ 176,385	\$ 21.69 *
33	Caregiver Training (Line 9 + Line 21)	\$ N/A	\$ 0	\$ 0.00 *
34	Cost of Administration (Line 10 + Line 22)	\$ N/A	\$ 441,600	\$ 54.31 *
35	Total Cost of Subacute Service (Line 11 + Line 23)	\$ 3,913,497	\$ 3,817,071	\$ 469.45 *
36	Total Patient Days (Adj 11)	8,106	8,131	
37	Total Cost Per Patient Day (Total Cost Divided by Days)	\$ 482.79	\$ 469.45	
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 21)	0	26	
42	Total Licensed Nursing Facility Beds (Adj)	180	180	
43	Total Licensed Capacity (All levels) (Adj)	180	180	
44	Total Medi-Cal Subacute Care Patient Days (Adj 12)	7,906	7,868	

## CAPITAL RELATED COST

45	Direct Capital Related Cost (Adj)	\$ N/A	\$ 0	
46	Indirect Capital Related Cost (Line 28)	\$ N/A	\$ 233,438	
47	Total Capital Related Cost (Line 45 + Line 46)	\$ 0	\$ 233,438	

		AUDITED COSTS (Adj)	AUDITED TOTAL DAYS (Adj 13)	AUDITED MEDI-CAL DAYS (Adj 12)
<b>VENTILATOR / NONVENTILATOR</b>				
48	Ventilator (Equipment Cost Only)	\$ 0	1,849	1,774
49	Nonventilator	\$ N/A	6,282	6,094
50	TOTAL	\$ N/A	8,131	7,868

\* (To Schedule 1)

## SUMMARY OF TOTAL ALLOWABLE SUBACUTE CARE ANCILLARY COSTS

Provider Name:  
COUNTRY VILLA NURSING AND REHABILITATION CENTER

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

NPI:  
1952395147

OSHPD Facility Number:  
206190375

LINE NO.	DESCRIPTION	ANCILLARY COSTS	TOTAL ANCILLARY CHARGES (Adj 15)	RATIO COST/CHG	TOTAL SUBACUTE CARE ANCILLARY CHARGES (Adj 14)	SUBACUTE CARE ANCILLARY COST *
<b>PATIENT SUPPLIES</b>						
1	Cost of Direct Care - Labor (Sch. 2, Ln. 75)	\$ 13,339				\$ 2,092
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 75)	4,716				740
3	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 75)	99,748				15,644
4	Cost of Capital Related (Sch. 5, Ln. 75)	10,209				1,601
5	Property Taxes (Sch. 5, Ln. 75)	302				47
6	CDPH Licensing Fees (Sch. 6, Ln. 75)	401				63
7	Professional Liability Insurance (Sch. 6, Ln. 75)	2,670				419
8	Quality Assurance Fees (Sch. 6, Ln. 75)	7,244				1,136
9	Caregiver Training (Sch. 6, Ln. 75)	0				0
10	Cost of Administration (Sch. 6, Ln. 75)	18,136				2,844
11	Total Patient Supplies Ancillary Service	\$ 156,765	\$ 279,325	0.561229	\$ 43,810	\$ 24,587

<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)	3,497				0
14	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 77)	273,853				0
15	Cost of Capital Related (Sch. 5, Ln. 77)	2,378				0
16	Property Taxes (Sch. 5, Ln. 77)	70				0
17	CDPH Licensing Fees (Sch. 6, Ln. 77)	874				0
18	Professional Liability Insurance (Sch. 6, Ln. 77)	5,823				0
19	Quality Assurance Fees (Sch. 6, Ln. 77)	15,796				0
20	Caregiver Training (Sch. 6, Ln. 77)	0				0
21	Cost of Administration (Sch. 6, Ln. 77)	39,548				0
22	Total Specialized Support Surfaces Ancillary Service	\$ 341,840	\$ 206,187	1.657911	\$ 0	\$ 0

<b>PHYSICAL THERAPY</b>						
23	Cost of Direct Care - Labor (Sch. 2, Ln. 80)	\$ 735,121				\$ 14,118
24	Cost of Indirect Care - Labor (Sch. 3, Ln. 80)	27,007				519
25	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 80)	20,176				387
26	Cost of Capital Related (Sch. 5, Ln. 80)	55,517				1,066
27	Property Taxes (Sch. 5, Ln. 80)	1,642				32
28	CDPH Licensing Fees (Sch. 6, Ln. 80)	2,622				50
29	Professional Liability Insurance (Sch. 6, Ln. 80)	17,469				336
30	Quality Assurance Fees (Sch. 6, Ln. 80)	47,392				910
31	Caregiver Training (Sch. 6, Ln. 80)	0				0
32	Cost of Administration (Sch. 6, Ln. 80)	118,652				2,279
33	Total Physical Therapy Ancillary Service	\$ 1,025,599	\$ 1,001,949	1.023604	\$ 19,243	\$ 19,697

<b>RESPIRATORY THERAPY</b>						
34	Cost of Direct Care - Labor (Sch. 2, Ln. 81)	\$ 453,363				\$ 241,715
35	Cost of Indirect Care - Labor (Sch. 3, Ln. 81)	9,748				5,197
36	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 81)	209,424				111,656
37	Cost of Capital Related (Sch. 5, Ln. 81)	9,376				4,999
38	Property Taxes (Sch. 5, Ln. 81)	277				148
39	CDPH Licensing Fees (Sch. 6, Ln. 81)	2,131				1,136
40	Professional Liability Insurance (Sch. 6, Ln. 81)	14,197				7,569
41	Quality Assurance Fees (Sch. 6, Ln. 81)	38,513				20,534
42	Caregiver Training (Sch. 6, Ln. 81)	0				0
43	Cost of Administration (Sch. 6, Ln. 81)	96,423				51,409
44	Total Respiratory Ancillary Service	\$ 833,451	\$ 856,134	0.973505	\$ 456,456	\$ 444,362

## SUMMARY OF TOTAL ALLOWABLE SUBACUTE CARE ANCILLARY COSTS

Provider Name:  
COUNTRY VILLA NURSING AND REHABILITATION CENTER

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

NPI:  
1952395147

OSHPD Facility Number:  
206190375

LINE NO.	DESCRIPTION	ANCILLARY COSTS	TOTAL ANCILLARY CHARGES (Adj 15)	RATIO COST/CHG	TOTAL SUBACUTE CARE ANCILLARY CHARGES (Adj 14)	SUBACUTE CARE ANCILLARY COST *
<b>OCCUPATIONAL THERAPY</b>						
45	Cost of Direct Care - Labor (Sch. 2, Ln. 82)	\$ 644,153				\$ 12,267
46	Cost of Indirect Care - Labor (Sch. 3, Ln. 82)	12,603				240
47	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 82)	6,863				131
48	Cost of Capital Related (Sch. 5, Ln. 82)	17,750				338
49	Property Taxes (Sch. 5, Ln. 82)	525				10
50	CDPH Licensing Fees (Sch. 6, Ln. 82)	2,130				41
51	Professional Liability Insurance (Sch. 6, Ln. 82)	14,190				270
52	Quality Assurance Fees (Sch. 6, Ln. 82)	38,497				733
53	Caregiver Training (Sch. 6, Ln. 82)	0				0
54	Cost of Administration (Sch. 6, Ln. 82)	96,381				1,835
55	Total Occupational Therapy Ancillary Service	\$ 833,092	\$ 1,322,171	0.630094	\$ 25,178	\$ 15,865

<b>SPEECH PATHOLOGY</b>						
56	Cost of Direct Care - Labor (Sch. 2, Ln. 83)	\$ 193,741				\$ 6,721
57	Cost of Indirect Care - Labor (Sch. 3, Ln. 83)	4,146				144
58	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 83)	2,185				76
59	Cost of Capital Related (Sch. 5, Ln. 83)	6,337				220
60	Property Taxes (Sch. 5, Ln. 83)	187				7
61	CDPH Licensing Fees (Sch. 6, Ln. 83)	645				22
62	Professional Liability Insurance (Sch. 6, Ln. 83)	4,299				149
63	Quality Assurance Fees (Sch. 6, Ln. 83)	11,664				405
64	Caregiver Training (Sch. 6, Ln. 83)	0				0
65	Cost of Administration (Sch. 6, Ln. 83)	29,201				1,013
66	Total Speech Pathology Ancillary Service	\$ 252,405	\$ 505,662	0.499158	\$ 17,542	\$ 8,756

<b>PHARMACY</b>						
67	Cost of Direct Care - Labor (Sch. 2, Ln. 85)	\$ 0				\$ 0
68	Cost of Indirect Care - Labor (Sch. 3, Ln. 85)	14,346				0
69	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 85)	620,788				0
70	Cost of Capital Related (Sch. 5, Ln. 85)	23,491				0
71	Property Taxes (Sch. 5, Ln. 85)	695				0
72	CDPH Licensing Fees (Sch. 6, Ln. 85)	2,059				0
73	Professional Liability Insurance (Sch. 6, Ln. 85)	13,721				0
74	Quality Assurance Fees (Sch. 6, Ln. 85)	37,222				0
75	Caregiver Training (Sch. 6, Ln. 85)	0				0
76	Cost of Administration (Sch. 6, Ln. 85)	93,190				0
77	Total Pharmacy Ancillary Service	\$ 805,512	\$ 1,109,347	0.726114	\$ 0	\$ 0

<b>LABORATORY</b>						
78	Cost of Direct Care - Labor (Sch. 2, Ln. 90)	\$ 79,106				\$ 2,128
79	Cost of Indirect Care - Labor (Sch. 3, Ln. 90)	1,119				30
80	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 90)	8,502				229
81	Cost of Capital Related (Sch. 5, Ln. 90)	761				20
82	Property Taxes (Sch. 5, Ln. 90)	23				1
83	CDPH Licensing Fees (Sch. 6, Ln. 90)	280				8
84	Professional Liability Insurance (Sch. 6, Ln. 90)	1,863				50
85	Quality Assurance Fees (Sch. 6, Ln. 90)	5,053				136
86	Caregiver Training (Sch. 6, Ln. 90)	0				0
87	Cost of Administration (Sch. 6, Ln. 90)	12,652				340
88	Total Laboratory Ancillary Service	\$ 109,357	\$ 123,960	0.882197	\$ 3,335	\$ 2,942

## SUMMARY OF TOTAL ALLOWABLE SUBACUTE CARE ANCILLARY COSTS

Provider Name:  
COUNTRY VILLA NURSING AND REHABILITATION CENTER

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

NPI:  
1952395147

OSHPD Facility Number:  
206190375

LINE NO.	DESCRIPTION	ANCILLARY COSTS	TOTAL ANCILLARY CHARGES (Adj 15)	RATIO COST/CHG	TOTAL SUBACUTE CARE ANCILLARY CHARGES (Adj 14)	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)	511				11
102	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 100)	40,053				883
103	Cost of Capital Related (Sch. 5, Ln. 100)	348				8
104	Property Taxes (Sch. 5, Ln. 100)	10				0
105	CDPH Licensing Fees (Sch. 6, Ln. 100)	128				3
106	Professional Liability Insurance (Sch. 6, Ln. 100)	852				19
107	Quality Assurance Fees (Sch. 6, Ln. 100)	2,310				51
108	Caregiver Training (Sch. 6, Ln. 100)	0				0
109	Cost of Administration (Sch. 6, Ln. 100)	5,784				127
110	Total Other Ancillary Service	\$ 49,996	\$ 55,510	0.900667	\$ 1,223	\$ 1,102

<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					\$ 279,041
123	Cost of Indirect Care - Labor					6,881
124	Cost of Direct and Indirect Nonlabor					129,006
125	Cost of Capital Related					8,252
126	Property Taxes					244
127	CDPH Licensing Fees					1,322
128	Professional Liability Insurance					8,812
129	Quality Assurance Fees					23,905
130	Caregiver Training					0
131	Cost of Administration					59,848
132	Total Cost of Subacute Care Ancillary Services					\$ 517,311

\* Total Ancillary Costs included in the rate.

(To Subacute Care Sch 1)

Provider Name							Fiscal Period			NPI		Adjustments
COUNTRY VILLA NURSING AND REHABILITATION CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012			1952395147		21
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
<u>MEMORANDUM ADJUSTMENT</u>												
1	Not Reported			8	210		Total Facility Group Health Insurance To include group health insurance for information only. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304	\$0	\$358,863	\$358,863		

Provider Name							Fiscal Period	NPI	Adjustments		
COUNTRY VILLA NURSING AND REHABILITATION CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1952395147	21		
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>RECLASSIFICATIONS OF REPORTED COSTS</b>											
2	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages	\$4,062,593	\$11,309	\$4,073,902	
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	1,043,455	3,149	1,046,604 *	
	10.5	125	1	8A-1	125	1	Subacute Care - Salaries and Wages	1,330,458	(11,309)	1,319,149	
	10.5	125	2	8A-1	125	2	Subacute Care - Fringe Benefits	541,999	(3,149)	538,850 *	
							To adjust the provider's reclassification of MDS salaries and benefits costs for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304				
3	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	* \$1,046,604	\$106,987	\$1,153,591	
	10.5	125	2	8A-1	125	2	Subacute Care - Fringe Benefits	* 538,850	(106,987)	431,863	
							To reclassify workers' compensation loss fund expense for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304				
4	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor	\$374,584	\$17,279	\$391,863	
	10.5	060	4	8A-1	060	4	Laundry and Linen - Other - Nonlabor	47,988	(11,130)	36,858	
	10.5	065	4	8A-1	065	4	Dietary - Other - Nonlabor	299,265	(3,349)	295,916	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	1,351,307	(2,800)	1,348,507 *	
							To reclassify repair expense for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304				

Provider Name							Fiscal Period	NPI	Adjustments		
COUNTRY VILLA NURSING AND REHABILITATION CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1952395147	21		
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>ADJUSTMENTS TO REPORTED COSTS</b>											
5	10.5	168	4	8A-1	168	4	Professional Liability Insurance To adjust the reported liability expense to agree with the allocated policy amount. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$321,436	\$684	\$322,120	
6	10.5	065	1	8A-1	065	1	Dietary - Salaries and Wages	\$599,178	\$3,133	\$602,311	
	10.5	065	2	8A-1	065	2	Dietary - Fringe Benefits	234,564	1,690	236,254	
	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	555,571	(1,471)	554,100	
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits To adjust reported home office direct costs to agree with the Country Villa Health Services home office audit report for the fiscal period December 31, 2012. 42 CFR 413.17 / CMS Pub. 15-1, Sections 2150.2 and 2304	170,297	(254)	170,043	
7	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To adjust reported home office pooled costs to agree with the Country Villa Health Services home office audit report for the fiscal period December 31, 2012. 42 CFR 413.17 / CMS Pub. 15-1, Sections 2150.2 and 2304	* \$1,348,507	\$103,628	\$1,452,135	

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	NPI	Adjustments		
COUNTRY VILLA NURSING AND REHABILITATION CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1952395147	21		
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 STATISTICS</u></b>											
8	10.7	005	2, 3	7	005		Plant Operations and Maintenance (Square Feet)	955	(955)	0	
	10.7	010	3	7	010		Housekeeping	630	(630)	0	
	10.7	175	2	7	175		Total Statistics - Square footage	35,872	(955)	34,917	
	10.7	175	3	7	175		Total Statistics - Square footage	35,872	(1,585)	34,287	
							To adjust square footage statistics to agree with the provider's records in order to properly allocate indirect costs. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306				
9	10.7	105	4	7	105		Skilled Nursing Care (Clean, Dry Pounds)	488,510	(250)	488,260	
	10.7	125	4	7	125		Subacute Care	77,610	250	77,860	
							To adjust laundry and linen statistics to agree with the provider's records in order to properly allocate indirect costs. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306				
10	10.7	105	5	7	105		Skilled Nursing Care (Number of Patient Meals)	146,553	(75)	146,478	
	10.7	175	5	7	175		Total Statistics - Number of Meals	164,733	(75)	164,658	
							To adjust dietary statistics to agree with the provider's records in order to properly allocate indirect costs. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306				

Provider Name							Fiscal Period	NPI		Adjustments
COUNTRY VILLA NURSING AND REHABILITATION CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1952395147		21
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>ADJUSTMENTS TO REPORTED PATIENT DAYS</b>										
11	4.1	5	6	1	12		Skilled Nursing Care - Patient Days	50,464	(25)	50,439
	4.1	25	6	SA1	36		Subacute Care - Patient Days	8,106	25	8,131
							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			
12	4.1	5	2	1	15		Medi-Cal Days - Skilled Nursing Care	33,455	19	33,474
	4.3	100	2	SA1	48		Medi-Cal Ventilator Days	1,790	(16)	1,774
	4.3	115	2	SA1	49		Medi-Cal Nonventilator Days	6,116	(22)	6,094
	4.3	120	2	SA1	44		Medi-Cal Days - Subacute Care	7,906	(38)	7,868
							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 28, 2014 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			
13	4.3	100	1	SA1	48		Subacute Care Ventilator Days	1,824	25	1,849
							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			

Provider Name							Fiscal Period	NPI		Adjustments
COUNTRY VILLA NURSING AND REHABILITATION CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1952395147		21
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>ADJUSTMENTS TO REPORTED CHARGES</b>										
14	13	10	4	SA2	11		Patient Supplies	\$36,824	\$6,986	\$43,810
	13	25	4	SA2	88		Laboratory	5,217	(1,882)	3,335
							To adjust subacute charges to agree with the provider's work paper. 42 CFR 413.20 and 413.50 / CMS Pub. 15-1, Section 2206			
15	13	10	2	SA2	11		Patient Supplies	\$235,515	\$43,810	\$279,325
							To adjust total charges to agree with the provider's general ledger. 42 CFR 413.20 and 413.50 / CMS Pub. 15-1, Section 2206			

Provider Name							Fiscal Period			NPI		Adjustments
COUNTRY VILLA NURSING AND REHABILITATION CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012			1952395147		21
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		Overpayments		\$0			
16							To recover Medi-Cal overpayments for the day of discharge. 42 CFR 433.139, 413.20, 413.24, and 431.107 CMS Pub. 15-1, Sections 2205.1 and 2409 CCR, Title 22, Section 51458.1			\$374		
17							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			18,468		
18							To recover Medi-Cal overpayments due to insufficient documentation. 42 CFR 413.5 and 413.20 CMS Pub. 15-1, Sections 2300 and 2409 CCR, Title 22, Sections 50786 and 51458.1			2,390		
19							To recover Medi-Cal overpayments because the Share of Cost was not properly deducted from the amount billed for Medicare Part D services. 42 CFR 413.5 and 413.20 CMS Pub. 15-1, Sections 2300 and 2409 CCR, Title 22, Sections 50786 and 51458.1			9,305		
20							To recover Medi-Cal credit balances due to insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761 and 51458.1			<u>10,584</u> <u>\$41,121</u>	\$41,121	
21	Not Reported			SA1	41		Contracted Number of Subacute Beds To reflect the number of contracted subacute beds in the audit report. 42 CFR 413.24 / CMS Pub. 15-1, Section 2304	0	26		26	