# REPORT
# ON THE
# RATE SETTING AUDIT

**COUNTRY VILLA MONTE VISTA HEALTH CARE**
**DUARTE, CALIFORNIA**
**NATIONAL PROVIDER IDENTIFIER: 1376538256**

**FISCAL PERIOD ENDED**
**DECEMBER 31, 2010**

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

**Section Chief: Maria Delgado**
**Audit Supervisor: Cyrus Lam**
**Auditor: Devin Miyake**

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

TOBY DOUGLAS
*DIRECTOR*

EDMUND G. BROWN JR.
*GOVERNOR*

March 7, 2012

Adam Mitchell, Administrator
Country Villa Monte Vista Health Care
802 Buena Vista Street
Duarte, CA 91010

COUNTRY VILLA MONTE VISTA HEALTH CARE
NATIONAL PROVIDER IDENTIFIER (NPI): 1376538256
FISCAL PERIOD ENDED: DECEMBER 31, 2010

We have examined the facility's Integrated Disclosure and Medi-Cal Cost Report for the above-referenced fiscal period. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code and, 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 and patient days for the above fiscal period in accordance with Medi-Cal reimbursement principles.

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules

2. Audit Adjustments Schedule

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 Medi-Cal Benefits, Waiver Analysis and Rates Division.

Notwithstanding this audit report, overpayments to the provider are subject to recovery pursuant to Section 51458.1, Article 6 of Division 3, Title 22, California Code of Regulations.

If you disagree with the decision of the Department, you may appeal by writing to:

Chief
Department of Health Care Services
Office of Administrative Hearings and Appeals
1029 J Street, Suite 200
Sacramento, CA 95814
(916) 322-5603

The written notice of disagreement must be received by the Department within 60 calendar days from the day you receive this letter. A copy of this notice should be sent to:

**United States Postal Service (USPS)**
Assistant Chief Counsel
Department of Health Care Services
Office of Legal Services
MS 0010
PO Box 997413
Sacramento, CA 95899

**Courier (UPS, FedEx, etc.)**
Assistant Chief Counsel
Department of Health Care Services
Office of Legal Services
MS 0010
1501 Capitol Avenue, Suite 71.5001
Sacramento, CA 95814
(916) 440-7700

The procedures that govern an appeal are contained in Welfare and Institutions Code, Section 14171, and California Code of Regulations, Title 22, Section 51016, et seq.

If you have questions regarding this report, you may call the Audits Section—Gardena at (310) 516-4757.

Original Signed By:

Maria Delgado, Chief
Audits Section—Gardena
Financial Audits Branch

Certified

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

STATE OF CALIFORNIA

SCHEDULE 1

## SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

**Provider Name:**
COUNTRY VILLA MONTE VISTA HEALTH CARE

**Fiscal Period:**
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

**Provider NPI:**
1376538256

**OSHPD Facility No.:**
206190112

| Line No. | PROGRAM DESCRIPTION | AS REPORTED | AS AUDITED | AUDITED COST PER PATIENT DAY |
|---|---|---|---|---|
| | **SKILLED NURSING CARE** | | | |
| 1 | Cost of Direct Care - Labor (Sch. 2, Ln. 105) | $ N/A | $ 2,044,071 | $ 90.01 |
| 2 | Cost of Indirect Care - Labor (Sch. 3, Ln. 105) | $ N/A | $ 509,887 | $ 22.45 |
| 3 | Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105) | $ N/A | $ 524,925 | $ 23.11 |
| 4 | Cost of Capital Related (Sch. 5, Ln. 105) | $ N/A | $ 140,932 | $ 6.21 |
| 5 | Property Taxes (Sch. 5, Ln. 105) | $ N/A | $ 34,771 | $ 1.53 |
| 6 | CDPH Licensing Fees (Sch. 6, Ln. 105) | $ N/A | $ 16,261 | $ 0.72 |
| 7 | Professional Liability Insurance (Sch. 6, Ln. 105) | $ N/A | $ 64,898 | $ 2.86 |
| 8 | Caregiver Training (Sch. 6, Ln. 105) | $ N/A | $ 0 | $ 0.00 |
| 9 | Quality Assurance Fees (Sch. 6, Ln. 105) | $ N/A | $ 230,567 | $ 10.15 |
| 10 | Cost of Administration (Sch. 6, Ln. 105) | $ N/A | $ 684,218 | $ 30.13 |
| 11 | Cost of Routine Service/Audited Total Costs | $ 4,239,112.00 | $ 4,250,530.69 | $ 187.17 |
| 12 | Total Patient Days (Adj ) | 22,710 | 22,710 | |
| 13 | Cost Per Patient Day (Cost Divided by Days) | $ 186.66 | $ 187.17 | |
| 14 | Overpayments (Adj ) | $ | $ 0 | |
| 15 | Medi-Cal Days (Adj 5) | 13,583 | 13,589 | |
| 16 | Medi-Cal Managed Care Days (Adj ) | | 0 | |
| | **INTERMEDIATE CARE** | | | |
| 17 | Cost of Routine Service (Sch. 2, 3, 4, 5, 6) | $ | $ 0 | |
| 18 | Total Patient Days (Adj ) | | 0 | |
| 19 | Cost Per Patient Day (Cost Divided by Days) | $ 0.00 | $ 0.00 | |
| 20 | Overpayments (Adj ) | $ | $ 0 | |
| | **MENTALLY DISORDERED CARE** | | | |
| 21 | Cost of Routine Service (Sch. 2, 3, 4, 5, 6) | $ | $ 0 | |
| 22 | Total Patient Days (Adj ) | | 0 | |
| 23 | Cost Per Patient Day (Cost Divided by Days) | $ 0.00 | $ 0.00 | |
| 24 | Overpayments (Adj ) | $ | $ 0 | |
| | **DEVELOPMENTALLY DISABLED CARE** | | | |
| 25 | Cost of Routine Service (Sch. 2, 3, 4, 5, 6) | $ | $ 0 | |
| 26 | Total Patient Days (Adj ) | | 0 | |
| 27 | Cost Per Patient Day (Cost Divided by Days) | $ 0.00 | $ 0.00 | |
| 28 | Overpayments (Adj ) | $ | $ 0 | |
| | **SUBACUTE CARE** | | | |
| 29 | Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25) | $ N/A | $ 0 | $ 0.00 |
| 30 | Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26) | $ N/A | $ 0 | $ 0.00 |
| 31 | Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27) | $ N/A | $ 0 | $ 0.00 |
| 32 | Cost of Capital Related (Subacute Care Sch. 1, Ln. 28) | $ N/A | $ 0 | $ 0.00 |
| 33 | Property Taxes (Subacute Care Sch. 1, Ln. 29) | $ N/A | $ 0 | $ 0.00 |
| 34 | CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30) | $ N/A | $ 0 | $ 0.00 |
| 35 | Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31) | $ N/A | $ 0 | $ 0.00 |
| 36 | Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32) | $ N/A | $ 0 | $ 0.00 |
| 37 | Caregiver Training (Subacute Care Sch. 1, Ln. 33) | $ N/A | $ 0 | $ 0.00 |
| 38 | Cost of Administration (Subacute Care Sch.1, Ln. 34) | $ N/A | $ 0 | $ 0.00 |
| 39 | Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35) | $ 0 | $ 0 | $ 0.00 |
| 40 | Total Patient Days (Subacute Care Sch. 1, Ln. 36) | 0 | 0 | |
| 41 | Cost Per Patient Day (Cost Divided by Days) | $ 0.00 | $ 0.00 | |
| 42 | Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40) | $ 0 | $ 0 | |

## SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

**Provider Name:**
COUNTRY VILLA MONTE VISTA HEALTH CARE

**Fiscal Period:**
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

**Provider NPI:**
1376538256

**OSHPD Facility No.:**
206190112

| Line No. | PROGRAM DESCRIPTION | AS REPORTED | AS AUDITED | AUDITED COST PER PATIENT DAY |
|---|---|---|---|---|
| | **SUBACUTE CARE - PEDIATRIC** | | | |
| 43 | Cost of Routine Service (Subacute Care - Pediatric, Sch. 1, Ln 3) | $ 0 | $ 0 | |
| 44 | Cost of Ancillary Service (Subacute Care - Pediatric, Sch. 1, Ln. 1 + Ln. 2) | $ 0 | $ 0 | |
| 45 | Total Cost of Subacute Care - Pediatric Service (Ln. 42 + Ln. 43) | $ 0 | $ 0 | |
| 46 | Total Patient Days (Subacute Care - Pediatric, Sch. 1, Ln. 5) | 0 | 0 | |
| 47 | Cost Per Patient Day (Cost Divided by Days) | $ 0.00 | $ 0.00 | |
| 48 | Amount Due Provider (State) (Subacute Care - Pediatric, Sch. 1, Ln. 9) | $ 0 | $ 0 | |
| | **TRANSITIONAL INPATIENT CARE** | | | |
| 49 | Cost of Routine Service (Sch. 2, 3, 4, 5, 6) | $ | $ 0 | |
| 50 | Total Patient Days (Adj ) | | 0 | |
| 51 | Cost Per Patient Day (Cost Divided by Days) | $ 0.00 | $ 0.00 | |
| 52 | Overpayments (Adj ) | $ | $ 0 | |
| | **HOSPICE INPATIENT CARE** | | | |
| 53 | Cost of Routine Service (Sch. 2, 3, 4, 5, 6) | $ | $ 0 | |
| 54 | Total Patient Days (Adj ) | | 0 | |
| 55 | Cost Per Patient Day (Cost Divided by Days) | $ 0.00 | $ 0.00 | |
| 56 | Overpayments (Adj ) | $ | $ 0 | |
| | **OTHER ROUTINE SERVICES** | | | |
| 57 | Cost of Routine Service (Sch. 2, 3, 4, 5, 6) | $ | $ 0 | |
| 58 | Total Patient Days (Adj ) | | 0 | |
| 59 | Cost Per Patient Day (Cost Divided by Days) | $ 0.00 | $ 0.00 | |
| 60 | Overpayments (Adj ) | $ | $ 0 | |

## ALLOCATION OF GENERAL SERVICES
## DIRECT CARE LABOR

**Provider Name:**
COUNTRY VILLA MONTE VISTA HEALTH CARE

**Fiscal Period:**
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

**Provider NPI:**
1376538256

**OSHPD Facility No.:**
206190112

| Line No. | DESCRIPTION | Net Exp For Cost Alloc (From Sch 8) | Soc Srvs 155 | Activities 160 | Total | |
|---|---|---|---|---|---|---|
| | **GENERAL SERVICES** | | | | | |
| 005 | Plant Operations and Maintenance | | | | | |
| 010 | Housekeeping | | | | | |
| 060 | Laundry and Linen | | | | | |
| 065 | Dietary | | | | | |
| 155 | Social Services | $ 58,410 | $ 58,410 | | | |
| 160 | Activities | 60,285 | | $ 60,285 | | |
| 165 | Administration | | | | | |
| 166 | Medical Records | | | | | |
| 170 | Inservice Education - Nursing | | | | | |
| | **ANCILLARY SERVICES** | | | | | |
| 075 | Patient Supplies | 4,577 | 0 | 0 | 4,577 | |
| 077 | Specialized Support Surfaces | N/A | 0 | 0 | 0 | |
| 080 | Physical Therapy | 178,117 | 0 | 0 | 178,117 | |
| 081 | Respiratory Therapy | 0 | 0 | 0 | 0 | |
| 082 | Occupational Therapy | 137,356 | 0 | 0 | 137,356 | |
| 083 | Speech Pathology | 31,664 | 0 | 0 | 31,664 | |
| 085 | Pharmacy | 0 | 0 | 0 | 0 | |
| 090 | Laboratory | 861 | 0 | 0 | 861 | |
| 095 | Home Health Services | 0 | 0 | 0 | 0 | |
| 100 | Other Ancillary Services | 0 | 0 | 0 | 0 | |
| 101 | Subacute Care Ancillary Services | 0 | 0 | 0 | 0 | |
| 102 | Subacute Care - Pediatric Ancillary Services | 0 | 0 | 0 | 0 | |
| | **ROUTINE SERVICES** | | | | | |
| 105 | Skilled Nursing Care | 1,925,376 | 58,410 | 60,285 | 2,044,071 | * |
| 110 | Intermediate Care | 0 | 0 | 0 | 0 | * |
| 115 | Mentally Disordered Care | 0 | 0 | 0 | 0 | * |
| 120 | Developmentally Disabled Care | 0 | 0 | 0 | 0 | * |
| 125 | Subacute Care | 0 | 0 | 0 | 0 | * |
| 126 | Subacute Care - Pediatric | 0 | 0 | 0 | 0 | * |
| 128 | Transitional Inpatient Care | 0 | 0 | 0 | 0 | * |
| 130 | Hospice Inpatient Care | 0 | 0 | 0 | 0 | * |
| 135 | Other Routine Services | 0 | 0 | 0 | 0 | * |
| | **NONREIMBURSABLE** | | | | | |
| 139 | Residential Care | 0 | 0 | 0 | 0 | |
| 140 | Beauty and Barber | 0 | 0 | 0 | 0 | |
| 145 | Other Nonreimbursable | 0 | 0 | 0 | 0 | |
| | TOTAL | $ 2,396,646 | $ 58,410 | $ 60,285 | $ 2,396,646 | |

* (To Schedule 1)

## ALLOCATION OF GENERAL SERVICES
## INDIRECT CARE LABOR

**Provider Name:** COUNTRY VILLA MONTE VISTA HEALTH CARE
**Provider NPI:** 1376538256
**OSHPD Facility Number:** 206190112
**Fiscal Period:** JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

| Line No. | DESCRIPTION | Net Exp For Cost Alloc (From Sch 8) | Plant Ops 005 | Hskpng 010 | Laundry 060 | Dietary 065 | Soc Srvs 155 | Activities 160 | Inserv. Ed 170 | Accumulated Costs | Admin 165 | Medical Records 166 | Total | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | **GENERAL SERVICES** | | | | | | | | | | | | | |
| 005 | Plant Operations and Maintenance | $ 52,594 | $ 52,594 | | | | | | | | | | | |
| 010 | Housekeeping | 87,359 | 919 | $ 88,278 | | | | | | | | | | |
| 060 | Laundry and Linen | 24,312 | 1,975 | 3,374 | $ 29,661 | | | | | | | | | |
| 065 | Dietary | 234,165 | 6,029 | 10,299 | 0 | $ 250,493 | | | | | | | | |
| 155 | Social Services | N/A | 126 | 215 | 0 | 0 | $ 340 | | | | | | | |
| 160 | Activities | N/A | 3,278 | 5,601 | 0 | 0 | 0 | $ 8,879 | | | | | | |
| 165 | Administration | N/A | 5,221 | 8,919 | 0 | 0 | 0 | 0 | | $ 14,140 | $ 14,140 | | | |
| 166 | Medical Records | 63,138 | 449 | 767 | 0 | 0 | 0 | 0 | | 64,354 | | $ 64,354 | | |
| 170 | Inservice Education - Nursing | 71,870 | 126 | 215 | 0 | 0 | 0 | 0 | $ 72,210 | | | | | |
| | **ANCILLARY SERVICES** | | | | | | | | | | | | | |
| 075 | Patient Supplies | | 97 | 166 | 0 | 0 | 0 | 0 | 0 | 263 | 69 | 313 | $ 645 | |
| 077 | Specialized Support Surfaces | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 70 | 316 | 386 | |
| 080 | Physical Therapy | | 718 | 1,227 | 0 | 0 | 0 | 0 | 0 | 1,945 | 706 | 3,215 | 5,867 | |
| 081 | Respiratory Therapy | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3 | 13 | 16 | |
| 082 | Occupational Therapy | | 1,041 | 1,779 | 0 | 0 | 0 | 0 | 0 | 2,820 | 560 | 2,547 | 5,927 | |
| 083 | Speech Pathology | | 165 | 282 | 0 | 0 | 0 | 0 | 0 | 447 | 126 | 576 | 1,149 | |
| 085 | Pharmacy | | 291 | 497 | 0 | 0 | 0 | 0 | 0 | 788 | 402 | 1,831 | 3,022 | |
| 090 | Laboratory | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 54 | 244 | 298 | |
| 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 | 57 | 259 | 315 | |
| 101 | Subacute Care Ancillary Services | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 102 | Subacute Care - Pediatric Ancillary Services | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | **ROUTINE SERVICES** | | | | | | | | | | | | | |
| 105 | Skilled Nursing Care | | 30,123 | 51,460 | 29,661 | 250,493 | 340 | 8,879 | 72,210 | 443,167 | 12,019 | 54,700 | 509,887 | * |
| 110 | Intermediate Care | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | * |
| 115 | Mentally Disordered Care | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | * |
| 120 | Developmentally Disabled Care | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | * |
| 125 | Subacute Care | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | * |
| 126 | Subacute Care - Pediatric | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | * |
| 128 | Transitional Inpatient Care | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | * |
| 130 | Hospice Inpatient Care | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | * |
| 135 | Other Routine Services | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | * |
| | **NONREIMBURSABLE** | | | | | | | | | | | | | |
| 139 | Residential Care | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 140 | Beauty and Barber | | 2,036 | 3,478 | 0 | 0 | 0 | 0 | 0 | 5,514 | 74 | 338 | 5,927 | |
| 145 | Other Nonreimbursable | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | TOTAL | $ 533,438 | $ 52,594 | $ 88,278 | $ 29,661 | $ 250,493 | $ 340 | $ 8,879 | $ 72,210 | $ 454,944 | $ 14,140 | $ 64,354 | $ 533,438 | |

* (To Schedule 1)

## ALLOCATION OF GENERAL SERVICES
## OTHER - NONLABOR

**Provider Name:** COUNTRY VILLA MONTE VISTA HEALTH CARE
**Provider NPI:** 1376538256
**OSHPD Facility Number:** 206190112
**Fiscal Period:** JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

| Line No. | DESCRIPTION | Net Exp For Cost Alloc (From Sch 8) | Plant Ops 5 | Hskpng 10 | Laundry 60 | Dietary 65 | Soc Srvs 155 | Activities 160 | Inserv. Ed 170 | Accumulated Costs | Admin 165 | Medical Records 166 | Total | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | **GENERAL SERVICES** | | | | | | | | | | | | | |
| 005 | Plant Operations and Maintenance | $ 107,152 | $ 107,152 | | | | | | | | | | | |
| 010 | Housekeeping | 19,940 | 1,873 | $ 21,813 | | | | | | | | | | |
| 060 | Laundry and Linen | 91,102 | 4,024 | 834 | $ 95,959 | | | | | | | | | |
| 065 | Dietary | 154,538 | 12,283 | 2,545 | 0 | $ 169,366 | | | | | | | | |
| 155 | Social Services | 5,761 | 256 | 53 | 0 | 0 | $ 6,070 | | | | | | | |
| 160 | Activities | 9,387 | 6,679 | 1,384 | 0 | 0 | 0 | $ 17,450 | | | | | | |
| 165 | Administration | N/A | 10,637 | 2,204 | 0 | 0 | 0 | 0 | | $ 12,841 | $ 12,841 | | | |
| 166 | Medical Records | 9,108 | 914 | 189 | 0 | 0 | 0 | 0 | | 10,212 | | $ 10,212 | | |
| 170 | Inservice Education - Nursing | 7,154 | 256 | 53 | 0 | 0 | 0 | 0 | $ 7,463 | | | | | |
| | **ANCILLARY SERVICES** | | | | | | | | | | | | | |
| 075 | Patient Supplies | 12,605 | 198 | 41 | 0 | 0 | 0 | 0 | 0 | 12,843 | 63 | 50 | $ 12,956 | |
| 077 | Specialized Support Surfaces | 18,220 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 18,220 | 63 | 50 | 18,333 | |
| 080 | Physical Therapy | 612 | 1,463 | 303 | 0 | 0 | 0 | 0 | 0 | 2,378 | 642 | 510 | 3,530 | |
| 081 | Respiratory Therapy | 742 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 742 | 3 | 2 | 747 | |
| 082 | Occupational Therapy | 0 | 2,122 | 440 | 0 | 0 | 0 | 0 | 0 | 2,561 | 508 | 404 | 3,473 | |
| 083 | Speech Pathology | 0 | 337 | 70 | 0 | 0 | 0 | 0 | 0 | 406 | 115 | 91 | 612 | |
| 085 | Pharmacy | 102,863 | 593 | 123 | 0 | 0 | 0 | 0 | 0 | 103,578 | 365 | 291 | 104,234 | |
| 090 | Laboratory | 13,216 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 13,216 | 49 | 39 | 13,304 | |
| 095 | Home Health Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 100 | Other Ancillary Services | 14,891 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 14,891 | 52 | 41 | 14,984 | |
| 101 | Subacute Care Ancillary Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 102 | Subacute Care - Pediatric Ancillary Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | **ROUTINE SERVICES** | | | | | | | | | | | | | |
| 105 | Skilled Nursing Care | 134,936 | 61,371 | 12,715 | 95,959 | 169,366 | 6,070 | 17,450 | 7,463 | 505,331 | 10,915 | 8,680 | 524,925 | * |
| 110 | Intermediate Care | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | * |
| 115 | Mentally Disordered Care | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | * |
| 120 | Developmentally Disabled Care | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | * |
| 125 | Subacute Care | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | * |
| 126 | Subacute Care - Pediatric | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | * |
| 128 | Transitional Inpatient Care | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | * |
| 130 | Hospice Inpatient Care | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | * |
| 135 | Other Routine Services | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | * |
| | **NONREIMBURSABLE** | | | | | | | | | | | | | |
| 139 | Residential Care | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 140 | Beauty and Barber | 1,274 | 4,148 | 859 | 0 | 0 | 0 | 0 | 0 | 6,281 | 68 | 54 | 6,403 | |
| 145 | Other Nonreimbursable | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | TOTAL | $ 703,501 | $ 107,152 | $ 21,813 | $ 95,959 | $ 169,366 | $ 6,070 | $ 17,450 | $ 7,463 | $ 680,448 | $ 12,841 | $ 10,212 | $ 703,501 | |

* (To Schedule 1)

## ALLOCATION OF CAPITAL COSTS

**Provider Name:**
COUNTRY VILLA MONTE VISTA HEALTH CARE

**Fiscal Period:**
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

**Provider NPI:**
1376538256

**OSHPD Facility Number:**
206190112

| Line No. | DESCRIPTION | Net Exp For Cost Alloc (From Sch 8) | Ratio | Capital Various | Plant Ops 5 | Hskpng 10 | Laundry 60 | Dietary 65 | Soc Srvs 155 | Activities 160 |
|---|---|---|---|---|---|---|---|---|---|---|
| | **GENERAL SERVICES** | | | | | | | | | |
| | Capital Related (excluding lines 40 & 45) | $ 156,697 | 80% | | | | | | | |
| | Property Tax (line 40) | 38,661 | 20% | $ 195,358 | | | | | | |
| 005 | Plant Operations and Maintenance | | | 8,179 | $ 8,179 | | | | | |
| 010 | Housekeeping | | | 3,272 | 143 | $ 3,414 | | | | |
| 060 | Laundry and Linen | | | 7,029 | 307 | 130 | $ 7,466 | | | |
| 065 | Dietary | | | 21,457 | 938 | 398 | 0 | $ 22,792 | | |
| 155 | Social Services | | | 447 | 20 | 8 | 0 | 0 | $ 475 | |
| 160 | Activities | | | 11,668 | 510 | 217 | 0 | 0 | 0 | $ 12,394 |
| 165 | Administration | | | 18,581 | 812 | 345 | 0 | 0 | 0 | 0 |
| 166 | Medical Records | | | 1,597 | 70 | 30 | 0 | 0 | 0 | 0 |
| 170 | Inservice Education - Nursing | | | 447 | 20 | 8 | 0 | 0 | 0 | 0 |
| | **ANCILLARY SERVICES** | | | | | | | | | |
| 075 | Patient Supplies | | | 345 | 15 | 6 | 0 | 0 | 0 | 0 |
| 077 | Specialized Support Surfaces | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 080 | Physical Therapy | | | 2,556 | 112 | 47 | 0 | 0 | 0 | 0 |
| 081 | Respiratory Therapy | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 082 | Occupational Therapy | | | 3,706 | 162 | 69 | 0 | 0 | 0 | 0 |
| 083 | Speech Pathology | | | 588 | 26 | 11 | 0 | 0 | 0 | 0 |
| 085 | Pharmacy | | | 1,035 | 45 | 19 | 0 | 0 | 0 | 0 |
| 090 | Laboratory | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 095 | Home Health Services | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 100 | Other Ancillary Services | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 101 | Subacute Care Ancillary Services | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 102 | Subacute Care - Pediatric Ancillary Services | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | **ROUTINE SERVICES** | | | | | | | | | |
| 105 | Skilled Nursing Care | | | 107,206 | 4,684 | 1,990 | 7,466 | 22,792 | 475 | 12,394 |
| 110 | Intermediate Care | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 115 | Mentally Disordered Care | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 120 | Developmentally Disabled Care | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 125 | Subacute Care | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 126 | Subacute Care - Pediatric | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 128 | Transitional Inpatient Care | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 130 | Hospice Inpatient Care | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 135 | Other Routine Services | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | **NONREIMBURSABLE** | | | | | | | | | |
| 139 | Residential Care | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 140 | Beauty and Barber | | | 7,246 | 317 | 135 | 0 | 0 | 0 | 0 |
| 145 | Other Nonreimbursable | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | TOTAL | $ 195,358 | 100% | $ 195,358 | $ 8,179 | $ 3,414 | $ 7,466 | $ 22,792 | $ 475 | $ 12,394 |

* (To Schedule 1)

## ALLOCATION OF CAPITAL COSTS

**Provider Name:**
COUNTRY VILLA MONTE VISTA HEALTH CARE

**Fiscal Period:**
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

**Provider NPI:**
1376538256

**OSHPD Facility Number:**
206190112

| 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 80% Of Total | Property Tax 20% Of Total | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | **GENERAL SERVICES** | | | | | | | | | | |
| | Capital Related (excluding lines 40 & 45) | $ 156,697 | 80% | | | | | | | | |
| | Property Tax (line 40) | 38,661 | 20% | | | | | | | | |
| 005 | Plant Operations and Maintenance | | | | | | | | | | |
| 010 | Housekeeping | | | | | | | | | | |
| 060 | Laundry and Linen | | | | | | | | | | |
| 065 | Dietary | | | | | | | | | | |
| 155 | Social Services | | | | | | | | | | |
| 160 | Activities | | | | | | | | | | |
| 165 | Administration | | | | $ 19,738 | $ 19,738 | | | | | |
| 166 | Medical Records | | | | 1,697 | | $ 1,697 | | | | |
| 170 | Inservice Education - Nursing | | | $ 475 | | | | | | | |
| | **ANCILLARY SERVICES** | | | | | | | | | | |
| 075 | Patient Supplies | | | 0 | 367 | 96 | 8 | $ 471 | $ 378 | $ 93 | |
| 077 | Specialized Support Surfaces | | | 0 | 0 | 97 | 8 | 105 | 85 | 21 | |
| 080 | Physical Therapy | | | 0 | 2,715 | 986 | 85 | 3,786 | 3,037 | 749 | |
| 081 | Respiratory Therapy | | | 0 | 0 | 4 | 0 | 4 | 3 | 1 | |
| 082 | Occupational Therapy | | | 0 | 3,937 | 781 | 67 | 4,785 | 3,838 | 947 | |
| 083 | Speech Pathology | | | 0 | 624 | 177 | 15 | 816 | 655 | 162 | |
| 085 | Pharmacy | | | 0 | 1,100 | 562 | 48 | 1,710 | 1,371 | 338 | |
| 090 | Laboratory | | | 0 | 0 | 75 | 6 | 81 | 65 | 16 | |
| 095 | Home Health Services | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 100 | Other Ancillary Services | | | 0 | 0 | 79 | 7 | 86 | 69 | 17 | |
| 101 | Subacute Care Ancillary Services | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 102 | Subacute Care - Pediatric Ancillary Services | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | **ROUTINE SERVICES** | | | | | | | | | | |
| 105 | Skilled Nursing Care | | | 475 | 157,484 | 16,777 | 1,442 | 175,703 | 140,932 | 34,771 | * |
| 110 | Intermediate Care | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | * |
| 115 | Mentally Disordered Care | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | * |
| 120 | Developmentally Disabled Care | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | * |
| 125 | Subacute Care | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | * |
| 126 | Subacute Care - Pediatric | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | * |
| 128 | Transitional Inpatient Care | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | * |
| 130 | Hospice Inpatient Care | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | * |
| 135 | Other Routine Services | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | * |
| | **NONREIMBURSABLE** | | | | | | | | | | |
| 139 | Residential Care | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 140 | Beauty and Barber | | | 0 | 7,697 | 104 | 9 | 7,810 | 6,264 | 1,546 | |
| 145 | Other Nonreimbursable | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | TOTAL | $ 195,358 | 100% | $ 475 | $ 173,923 | $ 19,738 | $ 1,697 | $ 195,358 | $ 156,697 | $ 38,661 | |

* (To Schedule 1)

## ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

**Provider Name:** COUNTRY VILLA MONTE VISTA HEALTH CARE
**Provider NPI:** 1376538256
**OSHPD Facility Number:** 206190112
**Fiscal Period:** JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

| 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. 69% of Total | DPH Licensing Fees 2% of Total | Professional Liability Ins. 7% of Total | Quality Assur. Fees 23% of Total | Caregiver Training 0% of Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | **GENERAL SERVICES** | | | | | | | | | | | | | |
| 045 | Property Insurance | $ 18,776 | | | | | | | | | | | | |
| 055 | Interest - Other | 0 | | | | | | | | | | | | |
| 165 | Administration (Salaries & Wages, Fringe Benefits, | | | | | | | | | | | | | |
| | Agency Staff and Other - Nonlabor) | 786,190 | | | | | | | | | | | | |
| | Total Costs Allocable as Administration | 804,966 | 69% | | | | | | | | | | | |
| 167 | DPH Licensing Fees | 19,131 | 2% | | | | | | | | | | | |
| 168 | Professional Liability Insurance | 76,351 | 7% | | | | | | | | | | | |
| 169 | Quality Assurance Fees | 271,257 | 23% | | | | | | | | | | | |
| 174 | Caregiver Training | 0 | 0% | | | | | | | | | | | |
| | Total | 1,171,705 | 100% | | | | | | $ 1,171,705 | | | | | |
| | **ANCILLARY SERVICES** | | | | | | | | | | | | | |
| 075 | Patient Supplies | | | $ 4,577 | $ 263 | $ 12,843 | $ 367 | $ 18,050 | 5,707 | $ 3,921 | $ 93 | $ 372 | $ 1,321 | $ - |
| 077 | Specialized Support Surfaces | | | 0 | 0 | 18,220 | 0 | 18,220 | 5,761 | 3,958 | 94 | 375 | 1,334 | 0 |
| 080 | Physical Therapy | | | 178,117 | 1,945 | 2,378 | 2,715 | 185,155 | 58,540 | 40,217 | 956 | 3,815 | 13,552 | 0 |
| 081 | Respiratory Therapy | | | 0 | 0 | 742 | 0 | 742 | 235 | 161 | 4 | 15 | 54 | 0 |
| 082 | Occupational Therapy | | | 137,356 | 2,820 | 2,561 | 3,937 | 146,674 | 46,374 | 31,859 | 757 | 3,022 | 10,736 | 0 |
| 083 | Speech Pathology | | | 31,664 | 447 | 406 | 624 | 33,142 | 10,478 | 7,199 | 171 | 683 | 2,426 | 0 |
| 085 | Pharmacy | | | 0 | 788 | 103,578 | 1,100 | 105,466 | 33,345 | 22,908 | 544 | 2,173 | 7,720 | 0 |
| 090 | Laboratory | | | 861 | 0 | 13,216 | 0 | 14,077 | 4,451 | 3,058 | 73 | 290 | 1,030 | 0 |
| 095 | Home Health Services | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 100 | Other Ancillary Services | | | 0 | 0 | 14,891 | 0 | 14,891 | 4,708 | 3,234 | 77 | 307 | 1,090 | 0 |
| 101 | Subacute Care Ancillary Services | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 102 | Subacute Care - Pediatric Ancillary Services | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | **ROUTINE SERVICES** | | | | | | | | | | | | | |
| 105 | Skilled Nursing Care | | | 2,044,071 | 443,167 | 505,331 | 157,484 | 3,150,052 | 995,945 | 684,218 | 16,261 | 64,898 | 230,567 | 0 * |
| 110 | Intermediate Care | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 * |
| 115 | Mentally Disordered Care | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 * |
| 120 | Developmentally Disabled Care | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 * |
| 125 | Subacute Care | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 * |
| 126 | Subacute Care - Pediatric | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 * |
| 128 | Transitional Inpatient Care | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 * |
| 130 | Hospice Inpatient Care | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 * |
| 135 | Other Routine Services | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 * |
| | **NONREIMBURSABLE** | | | | | | | | | | | | | |
| 139 | Residential Care | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 140 | Beauty and Barber | | | 0 | 5,514 | 6,281 | 7,697 | 19,493 | 6,163 | 4,234 | 101 | 402 | 1,427 | 0 |
| 145 | Other Nonreimbursable | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | SUBTOTAL | $ 1,171,705 | | $ 2,396,646 | $ 454,944 | $ 680,448 | $ 173,923 | $ 3,705,962 | $ 1,171,705 | | | | | |
| | Total Administrative Costs | | | | | | | $ 1,171,705 | | $ 804,966 | $ 19,131 | $ 76,351 | $ 271,257 | $ - |
| | Unit Cost Multiplier | | | | | | | 0.31616761 | | | | | | |
| | Accumulated Administration Costs (Sch 2 thru 5) | | | | $ 78,494 | $ 23,053 | $ 21,435 | $ 122,981 | | | | | | |
| | TOTAL FACILITY COSTS | | | | | | | $ 5,000,648 | | | | | | |

* (To Schedule 1)

## STATISTICS FOR COST ALLOCATION

**Provider Name:** COUNTRY VILLA MONTE VISTA HEALTH CARE
**Provider NPI:** 1376538256
**OSHPD Facility Number:** 206190112
**Fiscal Period:** JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

| Line No. | DESCRIPTION | Capital (SQ FT) VARIOUS | Plant Ops (SQ FT) 5 | Hskpng (SQ FT) 10 | Laundry (LBS) 60 | Dietary (MEALS) 65 | Soc Srvs (DIRECT EXP) 155 | Activities (DIRECT EXP) 160 | Inserv. Ed (DIRECT EXP) 170 | Admin. (TOTAL ACCUM COST) | Med Records (TOTAL (ACCUM COST) |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | (Adj ) | (Adj ) | (Adj ) | (Adj ) | (Adj ) | (Adj ) | (Adj ) | (Adj ) | | |
| | **GENERAL SERVICES** | | | | | | | | | | |
| 005 | Plant Operations and Maintenance | 640 | | | | | | | | | |
| 010 | Housekeeping | 256 | 256 | | | | | | | | |
| 060 | Laundry and Linen | 550 | 550 | 550 | | | | | | | |
| 065 | Dietary | 1,679 | 1,679 | 1,679 | | | | | | | |
| 155 | Social Services | 35 | 35 | 35 | | | | | | | |
| 160 | Activities | 913 | 913 | 913 | | | | | | | |
| 165 | Administration | 1,454 | 1,454 | 1,454 | | | | | | | |
| 166 | Medical Records | 125 | 125 | 125 | | | | | | | |
| 170 | Inservice Education - Nursing | 35 | 35 | 35 | | | | | | | |
| | **ANCILLARY SERVICES** | | | | | | | | | | |
| 075 | Patient Supplies | 27 | 27 | 27 | | | | | | 18,050 | 18,050 |
| 077 | Specialized Support Surfaces | | | | | | | | | 18,220 | 18,220 |
| 080 | Physical Therapy | 200 | 200 | 200 | | | | | | 185,155 | 185,155 |
| 081 | Respiratory Therapy | | | | | | | | | 742 | 742 |
| 082 | Occupational Therapy | 290 | 290 | 290 | | | | | | 146,674 | 146,674 |
| 083 | Speech Pathology | 46 | 46 | 46 | | | | | | 33,142 | 33,142 |
| 085 | Pharmacy | 81 | 81 | 81 | | | | | | 105,466 | 105,466 |
| 090 | Laboratory | | | | | | | | | 14,077 | 14,077 |
| 095 | Home Health Services | | | | | | | | | 0 | 0 |
| 100 | Other Ancillary Services | | | | | | | | | 14,891 | 14,891 |
| 101 | Subacute Care Ancillary Services | | | | | | | | | 0 | 0 |
| 102 | Subacute Care - Pediatric Ancillary Services | | | | | | | | | 0 | 0 |
| | **ROUTINE SERVICES** | | | | | | | | | | |
| 105 | Skilled Nursing Care | 8,389 | 8,389 | 8,389 | 223,750 | 67,125 | 2,060,312 | 2,060,312 | 2,060,312 | 3,150,052 | 3,150,052 |
| 110 | Intermediate Care | | | | | | 0 | 0 | 0 | 0 | 0 |
| 115 | Mentally Disordered Care | | | | | | 0 | 0 | 0 | 0 | 0 |
| 120 | Developmentally Disabled Care | | | | | | 0 | 0 | 0 | 0 | 0 |
| 125 | Subacute Care | | | | | | 0 | 0 | 0 | 0 | 0 |
| 126 | Subacute Care - Pediatric | | | | | | 0 | 0 | 0 | 0 | 0 |
| 128 | Transitional Inpatient Care | | | | | | 0 | 0 | 0 | 0 | 0 |
| 130 | Hospice Inpatient Care | | | | | | 0 | 0 | 0 | 0 | 0 |
| 135 | Other Routine Services | | | | | | 0 | 0 | 0 | 0 | 0 |
| | **NONREIMBURSABLE** | | | | | | | | | | |
| 139 | Residential Care | | | | | | | | | 0 | 0 |
| 140 | Beauty and Barber | 567 | 567 | 567 | | | | | | 19,493 | 19,493 |
| 145 | Other Nonreimbursable | | | | | | | | | 0 | 0 |
| | TOTAL STATISTICS | 15,287 | 14,647 | 14,391 | 223,750 | 67,125 | 2,060,312 | 2,060,312 | 2,060,312 | 3,705,962 | 3,705,962 |
| | TOTAL DIRECT SALARIES COSTS - SCH. 2 | | | | | | $ 58,410 | $ 60,285 | | | |
| | UNIT COST MULTIPLIER (DIRECT SALARIES) | | | | | | 0.028350075 | 0.029260131 | | | |
| | TOTAL INDIRECT SALARIES COSTS - SCH. 3 | | $ 52,594 | $ 88,278 | $ 29,661 | $ 250,493 | $ 340 | $ 8,879 | $ 72,210 | $ 14,140 | $ 64,354 |
| | UNIT COST MULTIPLIER (INDIRECT SALARIES) | | 3.59076944 | 6.13426704 | 0.13256210 | 3.73174430 | 0.00016521 | 0.00430952 | 0.03504827 | 0.00381553 | 0.01736489 |
| | TOTAL INDIRECT OTHER COSTS - SCH. 4 | | $ 107,152 | $ 21,813 | $ 95,959 | $ 169,366 | $ 6,070 | $ 17,450 | $ 7,463 | $ 12,841 | $ 10,212 |
| | UNIT COST MULTIPLIER (INDIRECT OTHER) | | 7.31562777 | 1.51572516 | 0.42886813 | 2.52314103 | 0.00294620 | 0.00846960 | 0.00362231 | 0.00346490 | 0.00275554 |
| | TOTAL CAPITAL COSTS - SCH. 5 | $ 195,358 | $ 8,179 | $ 3,414 | $ 7,466 | $ 22,792 | $ 475 | $ 12,394 | $ 475 | $ 19,738 | $ 1,697 |
| | UNIT COST MULTIPLIER (CAPITAL COSTS) | 12.77935501 | 0.55839334 | 0.23726382 | 0.03336875 | 0.33955226 | 0.00023061 | 0.00601559 | 0.00023061 | 0.00532603 | 0.00045788 |

## SUMMARY OF AUDITED PROGRAM EXPENSES

**Provider Name:**
COUNTRY VILLA MONTE VISTA HEALTH CARE

**Fiscal Period:**
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

**Provider NPI:**
1376538256

**OSHPD Facility Number:**
206190112

| 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 | $ 40,177 | $ 0 | $ 40,177 | (Sch 3) |
| 005 | .20-.39 | Fringe Benefits | 6200 | 12,417 | 0 | 12,417 | (Sch 3) |
| 005 | .79 | Agency Staff | 6200 | | 0 | 0 | (Sch 3) |
| 005 | .40-.99 | Other - Nonlabor | 6200 | 107,477 | (325) | 107,152 | (Sch 4) |
| 005 | | Plant Operations and Maintenance - Total | 6200 | $ 160,071 | $ (325) | $ 159,746 | |
| 010 | | Housekeeping | | | | | |
| 010 | .01-.19 | Salaries and Wages | 6300 | $ 69,627 | $ 0 | $ 69,627 | (Sch 3) |
| 010 | .20-.39 | Fringe Benefits | 6300 | 17,732 | 0 | 17,732 | (Sch 3) |
| 010 | .79 | Agency Staff | 6300 | | 0 | 0 | (Sch 3) |
| 010 | .40-.99 | Other - Nonlabor | 6300 | 19,940 | 0 | 19,940 | (Sch 4) |
| 010 | | Housekeeping - Total | 6300 | $ 107,299 | $ 0 | $ 107,299 | |
| 015 | | Depreciation: Buildings and Improvements | 7110 - 7120 | $ 48,960 | $ 0 | $ 48,960 | (Sch 5) |
| 020 | | Depreciation: Leasehold Improvements | 7130 | 18,570 | 0 | 18,570 | (Sch 5) |
| 025 | | Depreciation: Equipment | 7140 | 10,132 | 0 | 10,132 | (Sch 5) |
| 030 | | Depreciation and Amortization - Other | 7150 - 7160 | | 0 | 0 | (Sch 5) |
| 035 | | Leases and Rentals | 7200 | 14,885 | 0 | 14,885 | (Sch 5) |
| 040 | | Property Taxes | 7300 | 38,661 | 0 | 38,661 | (Sch 5) |
| 045 | | Property Insurance | 7400 | 18,776 | 0 | 18,776 | (Sch 6) |
| 050 | | Interest - Property, Plant, and Equipment | 7500 | 64,150 | 0 | 64,150 | (Sch 5) |
| 055 | | Interest - Other | 7600 | $ | $ 0 | $ 0 | (Sch 6) |
| 057 | | **Subtotal 005 - 055** | | $ 481,504 | $ (325) | $ 481,179 | |
| 060 | | Laundry and Linen | | | | | |
| 060 | .01-.19 | Salaries and Wages | 6400 | $ 18,634 | $ 0 | $ 18,634 | (Sch 3) |
| 060 | .20-.39 | Fringe Benefits | 6400 | 5,618 | 0 | 5,618 | (Sch 3) |
| 060 | .79 | Agency Staff | 6400 | 60 | 0 | 60 | (Sch 3) |
| 060 | .40-.99 | Other - Nonlabor | 6400 | 91,102 | 0 | 91,102 | (Sch 4) |
| 060 | | Laundry and Linen - Total | 6400 | $ 115,414 | $ 0 | $ 115,414 | |
| 065 | | Dietary | | | | | |
| 065 | .01-.19 | Salaries and Wages | 6500 | $ 184,231 | $ 0 | $ 184,231 | (Sch 3) |
| 065 | .20-.39 | Fringe Benefits | 6500 | 49,934 | 0 | 49,934 | (Sch 3) |
| 065 | .79 | Agency Staff | 6500 | | 0 | 0 | (Sch 3) |
| 065 | .40-.99 | Other - Nonlabor | 6500 | 154,538 | 0 | 154,538 | (Sch 4) |
| 065 | | Dietary - Total | 6500 | $ 388,703 | $ 0 | $ 388,703 | |
| 070 | | Provision for Bad Debts | 7700 | $ 0 | 0 | $ 0 | |
| | | **Ancillary Services** | | | | | |
| 075 | | Patient Supplies | | | | | |
| 075 | .01-.19 | Salaries and Wages | 8100 | $ 3,325 | $ 0 | $ 3,325 | (Sch 2) |
| 075 | .20-.39 | Fringe Benefits | 8100 | 1,252 | 0 | 1,252 | (Sch 2) |
| 075 | .79 | Agency Staff | 8100 | | 0 | 0 | (Sch 2) |
| 075 | .40-.99 | Other - Nonlabor | 8100 | 12,605 | 0 | 12,605 | (Sch 4) |
| 075 | | Patient Supplies - Total | 8100 | $ 17,182 | $ 0 | $ 17,182 | |
| 077 | | Specialized Support Surfaces | | | | | |
| 077 | .01-.19 | Salaries and Wages | 8150 | $ | $ 0 | $ 0 | N/A |
| 077 | .20-.39 | Fringe Benefits | 8150 | | 0 | 0 | N/A |
| 077 | .79 | Agency Staff | 8150 | | 0 | 0 | N/A |
| 077 | .40-.99 | Other - Nonlabor | 8150 | 18,220 | 0 | 18,220 | (Sch 4) |
| 077 | | Specialized Support Surfaces - Total | 8150 | $ 18,220 | $ 0 | $ 18,220 | |

## SUMMARY OF AUDITED PROGRAM EXPENSES

**Provider Name:**
COUNTRY VILLA MONTE VISTA HEALTH CARE

**Fiscal Period:**
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

**Provider NPI:**
1376538256

**OSHPD Facility Number:**
206190112

| 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 | (Sch 2) |
| 080 | .20-.39 | Fringe Benefits | 8200 | | 0 | 0 | (Sch 2) |
| 080 | .79 | Agency Staff | 8200 | 178,117 | 0 | 178,117 | (Sch 2) |
| 080 | .40-.99 | Other - Nonlabor | 8200 | 612 | 0 | 612 | (Sch 4) |
| 080 | | Physical Therapy - Total | 8200 | $ 178,729 | $ 0 | $ 178,729 | |
| 081 | | Respiratory Therapy | | | | | |
| 081 | .01-.19 | Salaries and Wages | 8220 | $ | $ 0 | $ 0 | (Sch 2) |
| 081 | .20-.39 | Fringe Benefits | 8220 | | 0 | 0 | (Sch 2) |
| 081 | .79 | Agency Staff | 8220 | | 0 | 0 | (Sch 2) |
| 081 | .40-.99 | Other - Nonlabor | 8220 | 742 | 0 | 742 | (Sch 4) |
| 081 | | Respiratory Therapy - Total | 8220 | $ 742 | $ 0 | $ 742 | |
| 082 | | Occupational Therapy | | | | | |
| 082 | .01-.19 | Salaries and Wages | 8250 | $ | $ 0 | $ 0 | (Sch 2) |
| 082 | .20-.39 | Fringe Benefits | 8250 | | 0 | 0 | (Sch 2) |
| 082 | .79 | Agency Staff | 8250 | 137,356 | 0 | 137,356 | (Sch 2) |
| 082 | .40-.99 | Other - Nonlabor | 8250 | | 0 | 0 | (Sch 4) |
| 082 | | Occupational Therapy - Total | 8250 | $ 137,356 | $ 0 | $ 137,356 | |
| 083 | | Speech Pathology | | | | | |
| 083 | .01-.19 | Salaries and Wages | 8280 | $ | $ 0 | $ 0 | (Sch 2) |
| 083 | .20-.39 | Fringe Benefits | 8280 | | 0 | 0 | (Sch 2) |
| 083 | .79 | Agency Staff | 8280 | 31,664 | 0 | 31,664 | (Sch 2) |
| 083 | .40-.99 | Other - Nonlabor | 8280 | | 0 | 0 | (Sch 4) |
| 083 | | Speech Pathology - Total | 8280 | $ 31,664 | $ 0 | $ 31,664 | |
| 085 | | Pharmacy | | | | | |
| 085 | .01-.19 | Salaries and Wages | 8300 | $ | $ 0 | $ 0 | (Sch 2) |
| 085 | .20-.39 | Fringe Benefits | 8300 | | 0 | 0 | (Sch 2) |
| 085 | .79 | Agency Staff | 8300 | | 0 | 0 | (Sch 2) |
| 085 | .40-.99 | Other - Nonlabor | 8300 | 102,863 | 0 | 102,863 | (Sch 4) |
| 085 | | Pharmacy - Total | 8300 | $ 102,863 | $ 0 | $ 102,863 | |
| 090 | | Laboratory | | | | | |
| 090 | .01-.19 | Salaries and Wages | 8400 | $ 626 | $ 0 | $ 626 | (Sch 2) |
| 090 | .20-.39 | Fringe Benefits | 8400 | 235 | 0 | 235 | (Sch 2) |
| 090 | .79 | Agency Staff | 8400 | | 0 | 0 | (Sch 2) |
| 090 | .40-.99 | Other - Nonlabor | 8400 | 13,216 | 0 | 13,216 | (Sch 4) |
| 090 | | Laboratory - Total | 8400 | $ 14,077 | $ 0 | $ 14,077 | |
| 095 | | Home Health Services | | | | | |
| 095 | .01-.19 | Salaries and Wages | 8800 | $ | $ 0 | $ 0 | (Sch 2) |
| 095 | .20-.39 | Fringe Benefits | 8800 | | 0 | 0 | (Sch 2) |
| 095 | .79 | Agency Staff | 8800 | | 0 | 0 | (Sch 2) |
| 095 | .40-.99 | Other - Nonlabor | 8800 | | 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 | (Sch 2) |
| 100 | .20-.39 | Fringe Benefits | 8900 | | 0 | 0 | (Sch 2) |
| 100 | .79 | Agency Staff | 8900 | | 0 | 0 | (Sch 2) |
| 100 | .40-.99 | Other - Nonlabor | 8900 | 14,891 | 0 | 14,891 | (Sch 4) |
| 100 | | Other Ancillary Services - Total | 8900 | $ 14,891 | $ 0 | $ 14,891 | |

## SUMMARY OF AUDITED PROGRAM EXPENSES

**Provider Name:**
COUNTRY VILLA MONTE VISTA HEALTH CARE

**Fiscal Period:**
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

**Provider NPI:**
1376538256

**OSHPD Facility Number:**
206190112

| 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 | (Sch 2) |
| 101 | .20-.39 | Fringe Benefits | 8100-8900 | | 0 | 0 | (Sch 2) |
| 101 | .79 | Agency Staff | 8100-8900 | | 0 | 0 | (Sch 2) |
| 101 | .40-.99 | Other - Nonlabor | 8100-8900 | | 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 | (Sch 2) |
| 102 | .20-.39 | Fringe Benefits | 8100-8900 | | 0 | 0 | (Sch 2) |
| 102 | .79 | Agency Staff | 8100-8900 | | 0 | 0 | (Sch 2) |
| 102 | .40-.99 | Other - Nonlabor | 8100-8900 | | 0 | 0 | (Sch 4) |
| 102 | | Subacute Care - Pediatric Ancillary Services - Total | 8100-8900 | $ 0 | $ 0 | $ 0 | |
| 104 | | Subtotal 075 - 102 | | $ 515,724 | $ 0 | $ 515,724 | |
| | | Routine Services | | | | | |
| 105 | | Skilled Nursing Care | | | | | |
| 105 | .01-.19 | Salaries and Wages | 6110 | $ 1,510,540 | $ 0 | $ 1,510,540 | (Sch 2) |
| 105 | .20-.39 | Fringe Benefits | 6110 | 414,836 | 0 | 414,836 | (Sch 2) |
| 105 | .49 | Agency Staff | 6110 | | 0 | 0 | (Sch 2) |
| 105 | .40-.99 | Other - Nonlabor | 6110 | 134,936 | 0 | 134,936 | (Sch 4) |
| 105 | | Skilled Nursing Care - Total | 6110 | $ 2,060,312 | $ 0 | $ 2,060,312 | |
| 110 | | Intermediate Care | | | | | |
| 110 | .01-.19 | Salaries and Wages | 6120 | $ | $ 0 | $ 0 | |
| 110 | .20-.39 | Fringe Benefits | 6120 | | 0 | 0 | |
| 110 | .49 | Agency Staff | 6120 | | 0 | 0 | |
| 110 | .40-.99 | Other - Nonlabor | 6120 | | 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 | |
| 115 | .20-.39 | Fringe Benefits | 6130 | | 0 | 0 | |
| 115 | .49 | Agency Staff | 6130 | | 0 | 0 | |
| 115 | .40-.99 | Other - Nonlabor | 6130 | | 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 | |
| 120 | .20-.39 | Fringe Benefits | 6140 | | 0 | 0 | |
| 120 | .49 | Agency Staff | 6140 | | 0 | 0 | |
| 120 | .40-.99 | Other - Nonlabor | 6140 | | 0 | 0 | |
| 120 | | Developmentally Disabled Care - Total | 6140 | $ 0 | $ 0 | $ 0 | (Sch 2) |
| 125 | | Subacute Care | | | | | |
| 125 | .01-.19 | Salaries and Wages | 6150 | $ | $ 0 | $ 0 | (Sch 2) |
| 125 | .20-.39 | Fringe Benefits | 6150 | | 0 | 0 | (Sch 2) |
| 125 | .49 | Agency Staff | 6150 | | 0 | 0 | (Sch 2) |
| 125 | .40-.99 | Other - Nonlabor | 6150 | | 0 | 0 | (Sch 4) |
| 125 | | Subacute Care - Total | 6150 | $ 0 | $ 0 | $ 0 | |
| 126 | | Subacute Care - Pediatric | | | | | |
| 126 | .01-.19 | Salaries and Wages | 6160 | $ | $ 0 | $ 0 | (Sch 2) |
| 126 | .20-.39 | Fringe Benefits | 6160 | | 0 | 0 | (Sch 2) |
| 126 | .49 | Agency Staff | 6160 | | 0 | 0 | (Sch 2) |
| 126 | .40-.99 | Other - Nonlabor | 6160 | | 0 | 0 | (Sch 4) |
| 126 | | Subacute Care - Pediatric - Total | 6160 | $ 0 | $ 0 | $ 0 | |

## SUMMARY OF AUDITED PROGRAM EXPENSES

**Provider Name:**
COUNTRY VILLA MONTE VISTA HEALTH CARE

**Fiscal Period:**
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

**Provider NPI:**
1376538256

**OSHPD Facility Number:**
206190112

| 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 | |
| 128 | .20-.39 | Fringe Benefits | 6170 | | 0 | 0 | |
| 128 | .49 | Agency Staff | 6170 | | 0 | 0 | |
| 128 | .40-.99 | Other - Nonlabor | 6170 | | 0 | 0 | |
| 128 | | Transitional Inpatient Care - Total | 6170 | $ 0 | $ 0 | $ 0 | (Sch 2) |
| 130 | | Hospice Inpatient Care | | | | | |
| 130 | .01-.19 | Salaries and Wages | 6180 | $ | $ 0 | $ 0 | |
| 130 | .20-.39 | Fringe Benefits | 6180 | | 0 | 0 | |
| 130 | .49 | Agency Staff | 6180 | | 0 | 0 | |
| 130 | .40-.99 | Other - Nonlabor | 6180 | | 0 | 0 | |
| 130 | | Hospice Inpatient Care - Total | 6180 | $ 0 | $ 0 | $ 0 | (Sch 2) |
| 135 | | Other Routine Services | | | | | |
| 135 | .01-.19 | Salaries and Wages | 6190 | $ | $ 0 | $ 0 | |
| 135 | .20-.39 | Fringe Benefits | 6190 | | 0 | 0 | |
| 135 | .49 | Agency Staff | 6190 | | 0 | 0 | |
| 135 | .40-.99 | Other - Nonlabor | 6190 | | 0 | 0 | |
| 135 | | Other Routine Services - Total | 6190 | $ 0 | $ 0 | $ 0 | (Sch 2) |
| | | **Other Nonreimbursable** | | | | | |
| 139 | | Residential Care | | | | | |
| 139 | .01-.19 | Salaries and Wages | 9100 | $ | $ 0 | $ 0 | (Sch 2) |
| 139 | .20-.39 | Fringe Benefits | 9100 | | 0 | 0 | (Sch 2) |
| 139 | .49 | Agency Staff | 9100 | | 0 | 0 | (Sch 2) |
| 139 | .40-.99 | Other - Nonlabor | 9100 | | 0 | 0 | (Sch 4) |
| 139 | | Residential Care - Total | 9100 | $ 0 | $ 0 | $ 0 | |
| 140 | | Beauty and Barber | | | | | |
| 140 | .01-.19 | Salaries and Wages | 8900 | $ | $ 0 | $ 0 | (Sch 2) |
| 140 | .20-.39 | Fringe Benefits | 8900 | | 0 | 0 | (Sch 2) |
| 140 | .49 | Agency Staff | 8900 | | 0 | 0 | (Sch 2) |
| 140 | .40-.99 | Other - Nonlabor | 8900 | 1,274 | 0 | 1,274 | (Sch 4) |
| 140 | | Beauty and Barber - Total | 8900 | $ 1,274 | $ 0 | $ 1,274 | |
| 145 | | Other Nonreimbursable | | | | | |
| 145 | .01-.19 | Salaries and Wages | 9100 | $ | $ 0 | $ 0 | (Sch 2) |
| 145 | .20-.39 | Fringe Benefits | 9100 | | 0 | 0 | (Sch 2) |
| 145 | .49 | Agency Staff | 9100 | | 0 | 0 | (Sch 2) |
| 145 | .40-.99 | Other - Nonlabor | 9100 | | 0 | 0 | (Sch 4) |
| 145 | | Other Nonreimbursable - Total | 9100 | $ 0 | $ 0 | $ 0 | |
| 146 | | **Subtotal 105 - 145** | | $ 2,061,586 | $ 0 | $ 2,061,586 | |
| 155 | | Social Services | | | | | |
| 155 | .01-.19 | Salaries and Wages | 6600 | $ 46,638 | $ 0 | $ 46,638 | (Sch 2) |
| 155 | .20-.39 | Fringe Benefits | 6600 | 11,772 | 0 | 11,772 | (Sch 2) |
| 155 | .49 | Agency Staff | 6600 | | 0 | 0 | (Sch 2) |
| 155 | .40-.99 | Other - Nonlabor | 6600 | 5,761 | 0 | 5,761 | (Sch 4) |
| 155 | | Social Services - Total | 6600 | $ 64,171 | $ 0 | $ 64,171 | |

## SUMMARY OF AUDITED PROGRAM EXPENSES

**Provider Name:**
COUNTRY VILLA MONTE VISTA HEALTH CARE

**Fiscal Period:**
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

**Provider NPI:**
1376538256

**OSHPD Facility Number:**
206190112

| 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 | $ 47,893 | $ 0 | $ 47,893 | (Sch 2) |
| 160 | .20-.39 | Fringe Benefits | 6700 | 12,392 | 0 | 12,392 | (Sch 2) |
| 160 | .49 | Agency Staff | 6700 | | 0 | 0 | (Sch 2) |
| 160 | .40-.99 | Other - Nonlabor | 6700 | 9,387 | 0 | 9,387 | (Sch 4) |
| 160 | | Activities - Total | 6700 | $ 69,672 | $ 0 | $ 69,672 | |
| 165 | | Administration | | | | | |
| 165 | .01-.19 | Salaries and Wages | 6900 | $ 222,477 | $ 0 | $ 222,477 | (Sch 6) |
| 165 | .20-.39 | Fringe Benefits | 6900 | 65,502 | 0 | 65,502 | (Sch 6) |
| 165 | .49 | Agency Staff | 6900 | | 0 | 0 | (Sch 6) |
| 165 | .40-.99 | Other - Nonlabor | 6900 | 496,587 | 1,624 | 498,211 | (Sch 6) |
| 165 | | Administration - Total | 6900 | $ 784,566 | $ 1,624 | $ 786,190 | |
| 166 | | Medical Records | | | | | |
| 166 | .01-.19 | Salaries and Wages | 6900 | $ 50,828 | $ 0 | $ 50,828 | (Sch 3) |
| 166 | .20-.39 | Fringe Benefits | 6900 | 12,310 | 0 | 12,310 | (Sch 3) |
| 166 | .49 | Agency Staff | 6900 | | 0 | 0 | (Sch 3) |
| 166 | .40-.99 | Other - Nonlabor | 6900 | 9,108 | 0 | 9,108 | (Sch 4) |
| 166 | | Medical Records - Total | 6900 | $ 72,246 | $ 0 | $ 72,246 | |
| 167 | | CDPH Licensing Fees | 6900 | $ 19,131 | $ 0 | $ 19,131 | (Sch 6) |
| 168 | | Professional Liability Insurance | 6900 | $ 81,918 | $ (5,567) | $ 76,351 | (Sch 6) |
| 169 | | Quality Assurance Fees | 6900 | $ 271,257 | $ 0 | $ 271,257 | (Sch 6) |
| 170 | | Inservice Education - Nursing | | | | | |
| 170 | .01-.19 | Salaries and Wages | 6800 | $ 55,794 | $ 0 | $ 55,794 | (Sch 3) |
| 170 | .20-.39 | Fringe Benefits | 6800 | 16,076 | 0 | 16,076 | (Sch 3) |
| 170 | .49 | Agency Staff | 6800 | | 0 | 0 | (Sch 3) |
| 170 | .40-.99 | Other - Nonlabor | 6800 | 7,154 | 0 | 7,154 | (Sch 4) |
| 170 | | Inservice Education - Nursing - Total | 6800 | $ 79,024 | $ 0 | $ 79,024 | |
| 174 | | Caregiver Training | | | | | |
| 174 | .01-.19 | Salaries and Wages | 6900 | $ | $ 0 | $ 0 | (Sch 6) |
| 174 | .20-.39 | Fringe Benefits | 6900 | | 0 | 0 | (Sch 6) |
| 174 | .49 | Agency Staff | 6900 | | 0 | 0 | (Sch 6) |
| 174 | .40-.99 | Other - Nonlabor | 6900 | | 0 | 0 | (Sch 6) |
| 174 | | Caregiver Training - Total | 6900 | $ 0 | $ 0 | $ 0 | |
| | | **Subtotal 155 - 174** | | $ 1,441,985 | $ (3,943) | $ 1,438,042 | |
| 200 | | **Total** | | **$ 5,004,916** | **$ (4,268)** | **$ 5,000,648** | |

**Provider Name:** COUNTRY VILLA MONTE VISTA HEALTH CARE

**Provider NPI:** 1376538256

**OSHPD Facility Number:** 206190112

**Fiscal Period:** JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

| Line No. | Sub No. | | TOTAL ADJ (Page 1) | AUDIT ADJ 1 | AUDIT ADJ 2 | AUDIT ADJ 3 | AUDIT ADJ 4 | AUDIT ADJ | AUDIT ADJ | 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 | (325) | | | (325) | | | | | |
| 010 | 1 | Housekeeping - Salaries and Wages | 0 | | | | | | | | |
| 010 | 2 | Housekeeping - Fringe Benefits | 0 | | | | | | | | |
| 010 | 3 | Housekeeping - Agency Staff | 0 | | | | | | | | |
| 010 | 4 | Housekeeping - Other - Nonlabor | 0 | | | | | | | | |
| 015 | 4 | Depreciation: Buildings and Improvements | 0 | | | | | | | | |
| 020 | 4 | Depreciation: Leasehold Improvements | 0 | | | | | | | | |
| 025 | 4 | Depreciation: Equipment | 0 | | | | | | | | |
| 030 | 4 | Depreciation and Amortization - Other | 0 | | | | | | | | |
| 035 | 4 | Leases and Rentals | 0 | | | | | | | | |
| 040 | 4 | Property Taxes | 0 | | | | | | | | |
| 045 | 4 | Property Insurance | 0 | | | | | | | | |
| 050 | 4 | Interest - Property, Plant, and Equipment | 0 | | | | | | | | |
| 055 | 4 | Interest - Other | 0 | | | | | | | | |
| 060 | 1 | Laundry and Linen - Salaries and Wages | 0 | | | | | | | | |
| 060 | 2 | Laundry and Linen - Fringe Benefits | 0 | | | | | | | | |
| 060 | 3 | Laundry and Linen - Agency Staff | 0 | | | | | | | | |
| 060 | 4 | Laundry and Linen - Other - Nonlabor | 0 | | | | | | | | |
| 065 | 1 | Dietary - Salaries and Wages | 0 | | | | | | | | |
| 065 | 2 | Dietary - Fringe Benefits | 0 | | | | | | | | |
| 065 | 3 | Dietary - Agency Staff | 0 | | | | | | | | |
| 065 | 4 | Dietary - Other - Nonlabor | 0 | | | | | | | | |
| 070 | 4 | Provision for Bad Debts | 0 | | | | | | | | |
| 075 | 1 | Patient Supplies - Salaries and Wages | 0 | | | | | | | | |
| 075 | 2 | Patient Supplies - Fringe Benefits | 0 | | | | | | | | |
| 075 | 3 | Patient Supplies - Agency Staff | 0 | | | | | | | | |
| 075 | 4 | Patient Supplies - Other - Nonlabor | 0 | | | | | | | | |
| 077 | 1 | Specialized Support Surfaces - Salaries and Wages | 0 | | | | | | | | |
| 077 | 2 | Specialized Support Surfaces - Fringe Benefits | 0 | | | | | | | | |
| 077 | 3 | Specialized Support Surfaces - Agency Staff | 0 | | | | | | | | |
| 077 | 4 | Specialized Support Surfaces - Other - Nonlabor | 0 | | | | | | | | |
| 080 | 1 | Physical Therapy - Salaries and Wages | 0 | | | | | | | | |
| 080 | 2 | Physical Therapy - Fringe Benefits | 0 | | | | | | | | |
| 080 | 3 | Physical Therapy - Agency Staff | 0 | | | | | | | | |
| 080 | 4 | Physical Therapy - Other - Nonlabor | 0 | | | | | | | | |
| 081 | 1 | Respiratory Therapy - Salaries and Wages | 0 | | | | | | | | |
| 081 | 2 | Respiratory Therapy - Fringe Benefits | 0 | | | | | | | | |
| 081 | 3 | Respiratory Therapy - Agency Staff | 0 | | | | | | | | |
| 081 | 4 | Respiratory Therapy - Other - Nonlabor | 0 | | | | | | | | |
| 082 | 1 | Occupational Therapy - Salaries and Wages | 0 | | | | | | | | |
| 082 | 2 | Occupational Therapy - Fringe Benefits | 0 | | | | | | | | |
| 082 | 3 | Occupational Therapy - Agency Staff | 0 | | | | | | | | |
| 082 | 4 | Occupational Therapy - Other - Nonlabor | 0 | | | | | | | | |
| 083 | 1 | Speech Pathology - Salaries and Wages | 0 | | | | | | | | |
| 083 | 2 | Speech Pathology - Fringe Benefits | 0 | | | | | | | | |
| 083 | 3 | Speech Pathology - Agency Staff | 0 | | | | | | | | |

**Provider Name:** COUNTRY VILLA MONTE VISTA HEALTH CARE

**Provider NPI:** 1376538256

**OSHPD Facility Number:** 206190112

**Fiscal Period:** JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

| Line No. | Sub No. | | TOTAL ADJ (Page 1) | AUDIT ADJ 1 | AUDIT ADJ 2 | AUDIT ADJ 3 | AUDIT ADJ 4 | AUDIT ADJ | AUDIT ADJ | AUDIT ADJ | AUDIT ADJ |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 083 | 4 | Speech Pathology - Other - Nonlabor | 0 | | | | | | | | |
| 085 | 1 | Pharmacy - Salaries and Wages | 0 | | | | | | | | |
| 085 | 2 | Pharmacy - Fringe Benefits | 0 | | | | | | | | |
| 085 | 3 | Pharmacy - Agency Staff | 0 | | | | | | | | |
| 085 | 4 | Pharmacy - Other - Nonlabor | 0 | | | | | | | | |
| 090 | 1 | Laboratory - Salaries and Wages | 0 | | | | | | | | |
| 090 | 2 | Laboratory - Fringe Benefits | 0 | | | | | | | | |
| 090 | 3 | Laboratory - Agency Staff | 0 | | | | | | | | |
| 090 | 4 | Laboratory - Other - Nonlabor | 0 | | | | | | | | |
| 095 | 1 | Home Health Services - Salaries and Wages | 0 | | | | | | | | |
| 095 | 2 | Home Health Services - Fringe Benefits | 0 | | | | | | | | |
| 095 | 3 | Home Health Services - Agency Staff | 0 | | | | | | | | |
| 095 | 4 | Home Health Services - Other - Nonlabor | 0 | | | | | | | | |
| 100 | 1 | Other Ancillary Services - Salaries and Wages | 0 | | | | | | | | |
| 100 | 2 | Other Ancillary Services - Fringe Benefits | 0 | | | | | | | | |
| 100 | 3 | Other Ancillary Services - Agency Staff | 0 | | | | | | | | |
| 100 | 4 | Other Ancillary Services - Other - Nonlabor | 0 | | | | | | | | |
| 101 | 1 | Subacute Care Ancillary Services - Salaries and Wages | 0 | | | | | | | | |
| 101 | 2 | Subacute Care Ancillary Services - Fringe Benefits | 0 | | | | | | | | |
| 101 | 3 | Subacute Care Ancillary Services - Agency Staff | 0 | | | | | | | | |
| 101 | 4 | Subacute Care Ancillary Services - Other - Nonlabor | 0 | | | | | | | | |
| 102 | 1 | Subacute Pediatric Ancillary Services - Salaries and Wages | 0 | | | | | | | | |
| 102 | 2 | Subacute Pediatric Ancillary Services - Fringe Benefits | 0 | | | | | | | | |
| 102 | 3 | Subacute Pediatric Ancillary Services - Agency Staff | 0 | | | | | | | | |
| 102 | 4 | Subacute Pediatric Ancillary Services - Other - Nonlabor | 0 | | | | | | | | |
| 105 | 1 | Skilled Nursing Care - Salaries and Wages | 0 | | | | | | | | |
| 105 | 2 | Skilled Nursing Care - Fringe Benefits | 0 | | | | | | | | |
| 105 | 3 | Skilled Nursing Care - Agency Staff | 0 | | | | | | | | |
| 105 | 4 | Skilled Nursing Care - Other - Nonlabor | 0 | | | | | | | | |
| 110 | 1 | Intermediate Care - Salaries and Wages | 0 | | | | | | | | |
| 110 | 2 | Intermediate Care - Fringe Benefits | 0 | | | | | | | | |
| 110 | 3 | Intermediate Care - Agency Staff | 0 | | | | | | | | |
| 110 | 4 | Intermediate Care - Other - Nonlabor | 0 | | | | | | | | |
| 115 | 1 | Mentally Disordered Care - Salaries and Wages | 0 | | | | | | | | |
| 115 | 2 | Mentally Disordered Care - Fringe Benefits | 0 | | | | | | | | |
| 115 | 3 | Mentally Disordered Care - Agency Staff | 0 | | | | | | | | |
| 115 | 4 | Mentally Disordered Care - Other - Nonlabor | 0 | | | | | | | | |
| 120 | 1 | Developmentally Disabled Care - Salaries and Wages | 0 | | | | | | | | |
| 120 | 2 | Developmentally Disabled Care - Fringe Benefits | 0 | | | | | | | | |
| 120 | 3 | Developmentally Disabled Care - Agency Staff | 0 | | | | | | | | |
| 120 | 4 | Developmentally Disabled Care - Other - Nonlabor | 0 | | | | | | | | |
| 125 | 1 | Subacute Care - Salaries and Wages | 0 | | | | | | | | |
| 125 | 2 | Subacute Care - Fringe Benefits | 0 | | | | | | | | |
| 125 | 3 | Subacute Care - Agency Staff | 0 | | | | | | | | |
| 125 | 4 | Subacute Care - Other - Nonlabor | 0 | | | | | | | | |
| 126 | 1 | Subacute Care - Pediatric - Salaries and Wages | 0 | | | | | | | | |
| 126 | 2 | Subacute Care - Pediatric - Fringe Benefits | 0 | | | | | | | | |
| 126 | 3 | Subacute Care - Pediatric - Agency Staff | 0 | | | | | | | | |
| 126 | 4 | Subacute Care - Pediatric - Other - Nonlabor | 0 | | | | | | | | |

**Provider Name:** COUNTRY VILLA MONTE VISTA HEALTH CARE

**Provider NPI:** 1376538256

**OSHPD Facility Number:** 206190112

**Fiscal Period:** JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

| Line No. | Sub No. | | TOTAL ADJ (Page 1) | AUDIT ADJ 1 | AUDIT ADJ 2 | AUDIT ADJ 3 | AUDIT ADJ 4 | AUDIT ADJ | AUDIT ADJ | AUDIT ADJ | AUDIT ADJ |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 128 | 1 | Transitional Inpatient Care - Salaries and Wages | 0 | | | | | | | | |
| 128 | 2 | Transitional Inpatient Care - Fringe Benefits | 0 | | | | | | | | |
| 128 | 3 | Transitional Inpatient Care - Agency Staff | 0 | | | | | | | | |
| 128 | 4 | Transitional Inpatient Care - Other - Nonlabor | 0 | | | | | | | | |
| 130 | 1 | Hospice Inpatient Care - Salaries and Wages | 0 | | | | | | | | |
| 130 | 2 | Hospice Inpatient Care - Fringe Benefits | 0 | | | | | | | | |
| 130 | 3 | Hospice Inpatient Care - Agency Staff | 0 | | | | | | | | |
| 130 | 4 | Hospice Inpatient Care - Other - Nonlabor | 0 | | | | | | | | |
| 135 | 1 | Other Routine Services - Salaries and Wages | 0 | | | | | | | | |
| 135 | 2 | Other Routine Services - Fringe Benefits | 0 | | | | | | | | |
| 135 | 3 | Other Routine Services - Agency Staff | 0 | | | | | | | | |
| 135 | 4 | Other Routine Services - Other - Nonlabor | 0 | | | | | | | | |
| 139 | 1 | Residential Care - Salaries and Wages | 0 | | | | | | | | |
| 139 | 2 | Residential Care - Fringe Benefits | 0 | | | | | | | | |
| 139 | 3 | Residential Care - Agency Staff | 0 | | | | | | | | |
| 139 | 4 | Residential Care - Other - Nonlabor | 0 | | | | | | | | |
| 140 | 1 | Beauty and Barber - Salaries and Wages | 0 | | | | | | | | |
| 140 | 2 | Beauty and Barber - Fringe Benefits | 0 | | | | | | | | |
| 140 | 3 | Beauty and Barber - Agency Staff | 0 | | | | | | | | |
| 140 | 4 | Beauty and Barber - Other - Nonlabor | 0 | | | | | | | | |
| 145 | 1 | Other Nonreimbursable - Salaries and Wages | 0 | | | | | | | | |
| 145 | 2 | Other Nonreimbursable - Fringe Benefits | 0 | | | | | | | | |
| 145 | 3 | Other Nonreimbursable - Agency Staff | 0 | | | | | | | | |
| 145 | 4 | Other Nonreimbursable - Other - Nonlabor | 0 | | | | | | | | |
| 155 | 1 | Social Services - Salaries and Wages | 0 | | | | | | | | |
| 155 | 2 | Social Services - Fringe Benefits | 0 | | | | | | | | |
| 155 | 3 | Social Services - Agency Staff | 0 | | | | | | | | |
| 155 | 4 | Social Services - Other - Nonlabor | 0 | | | | | | | | |
| 160 | 1 | Activities - Salaries and Wages | 0 | | | | | | | | |
| 160 | 2 | Activities - Fringe Benefits | 0 | | | | | | | | |
| 160 | 3 | Activities - Agency Staff | 0 | | | | | | | | |
| 160 | 4 | Activities - Other - Nonlabor | 0 | | | | | | | | |
| 165 | 1 | Administration - Salaries and Wages | 0 | | | | | | | | |
| 165 | 2 | Administration - Fringe Benefits | 0 | | | | | | | | |
| 165 | 3 | Administration - Agency Staff | 0 | | | | | | | | |
| 165 | 4 | Administration - Other - Nonlabor | 1,624 | 5,567 | (335) | | (3,608) | | | | |
| 166 | 1 | Medical Records - Salaries and Wages | 0 | | | | | | | | |
| 166 | 2 | Medical Records - Fringe Benefits | 0 | | | | | | | | |
| 166 | 3 | Medical Records - Agency Staff | 0 | | | | | | | | |
| 166 | 4 | Medical Records - Other - Nonlabor | 0 | | | | | | | | |
| 167 | 4 | CDPH Licensing Fees | 0 | | | | | | | | |
| 168 | 4 | Professional Liability Insurance | (5,567) | (5,567) | | | | | | | |
| 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 | | | | | | | | |

**Provider Name:** COUNTRY VILLA MONTE VISTA HEALTH CARE

**Provider NPI:** 1376538256

**OSHPD Facility Number:** 206190112

**Fiscal Period:** JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

| Line No. | Sub No. | | TOTAL ADJ (Page 1) | AUDIT ADJ 1 | AUDIT ADJ 2 | AUDIT ADJ 3 | AUDIT ADJ 4 | AUDIT ADJ | AUDIT ADJ | AUDIT ADJ | AUDIT ADJ |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 174 | 3 | Caregiver Training - Agency Staff | 0 | | | | | | | | |
| 174 | 4 | Caregiver Training - Other - Nonlabor | 0 | | | | | | | | |
| 200 | | Total | ($4,268) | 0 | (335) | (325) | (3,608) | 0 | 0 | 0 | 0 |
| | | | (To Sch 8) | | | | | | | | |

| Provider Name | Fiscal Period | Provider NPI | Adjustments |
|---|---|---|---|
| COUNTRY VILLA MONTE VISTA HEALTH CARE | JANUARY 1, 2010 THROUGH DECEMBER 31, 2010 | 1376538256 | 5 |

| Report References | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Cost Report | | | Audit Report | | | | | | |
| Adj. No. | MC530 Page or Exhibit | Line | Col. | Sch. | Line | Sub No | Explanation of Audit Adjustments | As Reported | Increase (Decrease) | As Adjusted |
| | | | | | | | RECLASSIFICATION OF REPORTED COSTS | | | |
| 1 | 10.5 | 165 | 4 | 8A-1 | 165 | 4 | Administration - Other - Nonlabo | $496,587 | $5,567 | $502,154 * |
| | 10.5 | 168 | 4 | 8A-1 | 168 | 4 | Administration - Professional Liability Insuranc | 81,918 | (5,567) | 76,351 |
| | | | | | | | To reclassify finance fees, taxes and other fees associated with liabilit insurance to the administration cost center | | | |
| | | | | | | | 42 CFR 413.24 / CMS Pub. 15-1, Section 2162 | | | |
| | | | | | | | CCR, Title 22, Sections 52000(b) and 52501 | | | |

*Balance carried forward from prior/to subsequent adjustment

| Provider Name | Fiscal Period | Provider NPI | Adjustments |
|---|---|---|---|
| COUNTRY VILLA MONTE VISTA HEALTH CARE | JANUARY 1, 2010 THROUGH DECEMBER 31, 2010 | 1376538256 | 5 |

| Report References | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Cost Report | | | Audit Report | | | | | | |
| Adj. No. | MC530 Page or Exhibit | Line | Col. | Sch. | Line | Sub No | Explanation of Audit Adjustments | As Reported | Increase (Decrease) | As Adjusted |
| | | | | | | | ADJUSTMENTS TO REPORTED COSTS | | | |
| 2 | 10.5 | 165 | 4 | 8A-1 | 165 | 4 | Administration - Other - Nonlabor * | $502,154 | ($335) | $501,819 * |
| | | | | | | | To eliminate legal fees associated for California Department of Public Health or California Department of Health Care Services fair hearing, appeal and/or litigation. | | | |
| | | | | | | | W&I Code 14126.023(a)(5)(B)(i) | | | |
| 3 | 10.5 | 005 | 4 | 8A-1 | 005 | 4 | Plant Operations and Maintenance - Other - Nonlabor | $107,477 | ($325) | $107,152 |
| | | | | | | | To adjust repairs and maintenance expenses to agree with the provider's documentation. | | | |
| | | | | | | | 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 | | | |
| 4 | 10.5 | 165 | 4 | 8A-1 | 165 | 4 | Administration - Other - Nonlabor * | $501,819 | ($3,608) | $498,211 |
| | | | | | | | To eliminate retainer fees due to insufficient documentation. | | | |
| | | | | | | | 42 CFR 413.20 and 413.24 | | | |
| | | | | | | | CMS Pub. 15-1, Sections 2102.1, 2102.3, 2135.3, 2300 and 2304 | | | |

*Balance carried forward from prior/to subsequent adjustments

| Provider Name | Fiscal Period | Provider NPI | Adjustments |
|---|---|---|---|
| COUNTRY VILLA MONTE VISTA HEALTH CARE | JANUARY 1, 2010 THROUGH DECEMBER 31, 2010 | 1376538256 | 5 |

| Report References | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Cost Report | | | Audit Report | | | | | | |
| Adj. No. | MC530 Page or Exhibit | Line | Col. | Sch. | Line | Sub No | Explanation of Audit Adjustments | As Reported | Increase (Decrease) | As Adjusted |
| | | | | | | | ADJUSTMENT TO REPORTED PATIENT DAYS | | | |
| 5 | 4.1 | 5 | 2 | 1 | 15 | | Medi-Cal Days<br>To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data:<br>Service Period: January 01, 2010 through December 31, 2010<br>Payment Period: January 01, 2010 through October 31, 2011<br>Report Date: November 10, 2011<br>42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139<br>CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408<br>CCR, Title 22, Section 51541 | 13,583 | 6 | 13,589 |