REPORT
ON THE
RATE SETTING AUDIT

COUNTRY VILLA MAR VISTA NURSING CENTER
LOS ANGELES, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1437143641

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: Deborah Lee
Auditor: Minh Nguyen

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

TOBY DOUGLAS
DIRECTOR

EDMUND G. BROWN JR.
GOVERNOR

May 1, 2012

Fiona Basa, Administrator
Country Villa Mar Vista Nursing Center
3966 Marcasel Avenue
Los Angeles, CA 90066

COUNTRY VILLA MAR VISTA NURSING CENTER
NATIONAL PROVIDER IDENTIFIER (NPI): 1437143641
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

3. Audited Allocation of Home Office Cost

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.

Financial Audits Branch/Audits Section—Gardena
19300 South Hamilton Avenue, Suite 280, MS 2103, Gardena, CA 90248
Telephone: (310) 516-4757/FAX: (310) 217-6918
Internet Address: www.dhcs.ca.gov

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
Enclosures

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 MAR VISTA NURSING CENTER

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

Provider NPI:
1437143641

OSHPD Facility No.:
206190499

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	$ 2,325,750	$ 98.74
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	$ N/A	$ 673,673	$ 28.60
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	$ N/A	$ 471,831	$ 20.03
4	Cost of Capital Related (Sch. 5, Ln. 105)	$ N/A	$ 425,000	$ 18.04
5	Property Taxes (Sch. 5, Ln. 105)	$ N/A	$ 47,419	$ 2.01
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	$ N/A	$ 14,126	$ 0.60
7	Professional Liability Insurance (Sch. 6, Ln. 105)	$ N/A	$ 38,959	$ 1.65
8	Caregiver Training (Sch. 6, Ln. 105)	$ N/A	$ 0	$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	$ N/A	$ 203,913	$ 8.66
10	Cost of Administration (Sch. 6, Ln. 105)	$ N/A	$ 1,013,743	$ 43.04
11	Cost of Routine Service/Audited Total Costs	$ 5,376,688.00	$ 5,214,414.52	$ 221.37
12	Total Patient Days (Adj)	23,555	23,555	
13	Cost Per Patient Day (Cost Divided by Days)	$ 228.26	$ 221.37	
14	Overpayments (Adj)	$	$ 0	
15	Medi-Cal Days (Adj 7)	6,822	6,686	
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	

STATE OF CALIFORNIA

SCHEDULE 1

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
COUNTRY VILLA MAR VISTA NURSING CENTER

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

Provider NPI:
1437143641

OSHPD Facility No.:
206190499

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 MAR VISTA NURSING CENTER

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

Provider NPI:
1437143641

OSHPD Facility No.:
206190499

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	$ 63,731	$ 63,731			
160	Activities	120,153		$ 120,153		
165	Administration					
166	Medical Records					
170	Inservice Education - Nursing					
	ANCILLARY SERVICES					
075	Patient Supplies	10,033	0	0	10,033	
077	Specialized Support Surfaces	N/A	0	0	0	
080	Physical Therapy	468,559	0	0	468,559	
081	Respiratory Therapy	0	0	0	0	
082	Occupational Therapy	393,006	0	0	393,006	
083	Speech Pathology	47,410	0	0	47,410	
085	Pharmacy	0	0	0	0	
090	Laboratory	3,067	0	0	3,067	
095	Home Health Services	0	0	0	0	
100	Other Ancillary Services	0	0	0	0	
101	Subacute Care Ancillary Services	0	0	0	0	
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0	
	ROUTINE SERVICES					
105	Skilled Nursing Care	2,141,866	63,731	120,153	2,325,750	*
110	Intermediate Care	0	0	0	0	*
115	Mentally Disordered Care	0	0	0	0	*
120	Developmentally Disabled Care	0	0	0	0	*
125	Subacute Care	0	0	0	0	*
126	Subacute Care - Pediatric	0	0	0	0	*
128	Transitional Inpatient Care	0	0	0	0	*
130	Hospice Inpatient Care	0	0	0	0	*
135	Other Routine Services	0	0	0	0	*
	NONREIMBURSABLE					
139	Residential Care	0	0	0	0	
140	Beauty and Barber	0	0	0	0	
145	Other Nonreimbursable	0	0	0	0	
	TOTAL	$ 3,247,825	$ 63,731	$ 120,153	$ 3,247,825	

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name: COUNTRY VILLA MAR VISTA NURSING CENTER
Provider NPI: 1437143641
OSHPD Facility Number: 206190499
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	$ 69,053	$ 69,053											
010	Housekeeping	109,693	1,054	$ 110,747										
060	Laundry and Linen	70,754	2,931	4,773	$ 78,458									
065	Dietary	301,184	9,127	14,865	0	$ 325,176								
155	Social Services	N/A	0	0	0	0	$ -							
160	Activities	N/A	3,234	5,268	0	0	0	$ 8,502						
165	Administration	N/A	3,203	5,217	0	0	0	0		$ 8,420	$ 8,420			
166	Medical Records	65,095	1,251	2,037	0	0	0	0		68,383		$ 68,383		
170	Inservice Education - Nursing	87,090	451	735	0	0	0	0	$ 88,276					
	ANCILLARY SERVICES													
075	Patient Supplies		1,028	1,673	0	0	0	0	0	2,701	87	706	$ 3,494	
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	48	393	442	
080	Physical Therapy		509	829	0	0	0	0	0	1,339	753	6,119	8,211	
081	Respiratory Therapy		0	0	0	0	0	0	0	0	2	16	17	
082	Occupational Therapy		751	1,222	0	0	0	0	0	1,973	638	5,183	7,794	
083	Speech Pathology		94	153	0	0	0	0	0	247	77	626	949	
085	Pharmacy		223	364	0	0	0	0	0	587	586	4,757	5,930	
090	Laboratory		0	0	0	0	0	0	0	0	70	566	636	
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	43	349	392	
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		44,764	72,905	78,458	325,176	0	8,502	88,276	618,080	6,095	49,498	673,673	*
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		433	706	0	0	0	0	0	1,139	21	171	1,331	
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0	
	TOTAL	$ 702,869	$ 69,053	$ 110,747	$ 78,458	$ 325,176	$ -	$ 8,502	$ 88,276	$ 626,066	$ 8,420	$ 68,383	$ 702,869	

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name: COUNTRY VILLA MAR VISTA NURSING CENTER
Provider NPI: 1437143641
OSHPD Facility Number: 206190499
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	$ 156,831	$ 156,831											
010	Housekeeping	22,080	2,395	$ 24,475										
060	Laundry and Linen	19,572	6,656	1,055	$ 27,283									
065	Dietary	176,413	20,729	3,285	0	$ 200,427								
155	Social Services	4,590	0	0	0	0	$ 4,590							
160	Activities	11,547	7,346	1,164	0	0	0	$ 20,057						
165	Administration	N/A	7,275	1,153	0	0	0	0		$ 8,428	$ 8,428			
166	Medical Records	15,919	2,841	450	0	0	0	0		19,210		$ 19,210		
170	Inservice Education - Nursing	68	1,025	162	0	0	0	0	$ 1,255					
	ANCILLARY SERVICES													
075	Patient Supplies	31,757	2,334	370	0	0	0	0	0	34,460	87	198	$ 34,746	
077	Specialized Support Surfaces	30,533	0	0	0	0	0	0	0	30,533	48	110	30,692	
080	Physical Therapy	208	1,157	183	0	0	0	0	0	1,548	754	1,719	4,021	
081	Respiratory Therapy	1,208	0	0	0	0	0	0	0	1,208	2	4	1,214	
082	Occupational Therapy	21	1,705	270	0	0	0	0	0	1,996	639	1,456	4,091	
083	Speech Pathology	0	213	34	0	0	0	0	0	247	77	176	500	
085	Pharmacy	366,621	507	80	0	0	0	0	0	367,209	586	1,336	369,131	
090	Laboratory	40,879	0	0	0	0	0	0	0	40,879	70	159	41,108	
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0	
100	Other Ancillary Services	27,072	0	0	0	0	0	0	0	27,072	43	98	27,213	
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	80,436	101,666	16,112	27,283	200,427	4,590	20,057	1,255	451,825	6,100	13,905	471,831	*
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	7,790	984	156	0	0	0	0	0	8,930	21	48	8,999	
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0	
	TOTAL	$ 993,545	$ 156,831	$ 24,475	$ 27,283	$ 200,427	$ 4,590	$ 20,057	$ 1,255	$ 965,907	$ 8,428	$ 19,210	$ 993,545	

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
COUNTRY VILLA MAR VISTA NURSING CENTER

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

Provider NPI:
1437143641

OSHPD Facility Number:
206190499

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)	$ 453,461	90%							
	Property Tax (line 40)	50,595	10%	$ 504,056						
005	Plant Operations and Maintenance			24,568	$ 24,568					
010	Housekeeping			7,321	375	$ 7,696				
060	Laundry and Linen			20,350	1,043	332	$ 21,724			
065	Dietary			63,375	3,247	1,033	0	$ 67,656		
155	Social Services			0	0	0	0	0	$ -	
160	Activities			22,459	1,151	366	0	0	0	$ 23,976
165	Administration			22,242	1,140	363	0	0	0	0
166	Medical Records			8,686	445	142	0	0	0	0
170	Inservice Education - Nursing			3,133	161	51	0	0	0	0
	ANCILLARY SERVICES									
075	Patient Supplies			7,135	366	116	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			3,536	181	58	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			5,211	267	85	0	0	0	0
083	Speech Pathology			651	33	11	0	0	0	0
085	Pharmacy			1,551	79	25	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			310,828	15,926	5,066	21,724	67,656	0	23,976
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			3,009	154	49	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	$ 504,056	100%	$ 504,056	$ 24,568	$ 7,696	$ 21,724	$ 67,656	$ -	$ 23,976

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
COUNTRY VILLA MAR VISTA NURSING CENTER

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

Provider NPI:
1437143641

OSHPD Facility Number:
206190499

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 90% Of Total	Property Tax 10% Of Total	
	GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	$ 453,461	90%								
	Property Tax (line 40)	50,595	10%								
005	Plant Operations and Maintenance										
010	Housekeeping										
060	Laundry and Linen										
065	Dietary										
155	Social Services										
160	Activities										
165	Administration				$ 23,744	$ 23,744					
166	Medical Records				9,272		$ 9,272				
170	Inservice Education - Nursing			$ 3,345							
	ANCILLARY SERVICES										
075	Patient Supplies			0	7,617	245	96	$ 7,957	$ 7,159	$ 799	
077	Specialized Support Surfaces			0	0	137	53	190	171	19	
080	Physical Therapy			0	3,775	2,125	830	6,730	6,054	675	
081	Respiratory Therapy			0	0	5	2	8	7	1	
082	Occupational Therapy			0	5,563	1,800	703	8,066	7,256	810	
083	Speech Pathology			0	695	217	85	998	897	100	
085	Pharmacy			0	1,656	1,652	645	3,953	3,556	397	
090	Laboratory			0	0	196	77	273	246	27	
095	Home Health Services			0	0	0	0	0	0	0	
100	Other Ancillary Services			0	0	121	47	168	151	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			3,345	448,521	17,187	6,712	472,419	425,000	47,419	*
110	Intermediate Care			0	0	0	0	0	0	0	*
115	Mentally Disordered Care			0	0	0	0	0	0	0	*
120	Developmentally Disabled Care			0	0	0	0	0	0	0	*
125	Subacute Care			0	0	0	0	0	0	0	*
126	Subacute Care - Pediatric			0	0	0	0	0	0	0	*
128	Transitional Inpatient Care			0	0	0	0	0	0	0	*
130	Hospice Inpatient Care			0	0	0	0	0	0	0	*
135	Other Routine Services			0	0	0	0	0	0	0	*
	NONREIMBURSABLE										
139	Residential Care			0	0	0	0	0	0	0	
140	Beauty and Barber			0	3,212	59	23	3,295	2,964	331	
145	Other Nonreimbursable			0	0	0	0	0	0	0	
	TOTAL	$ 504,056	100%	$ 3,345	$ 471,040	$ 23,744	$ 9,272	$ 504,056	$ 453,461	$ 50,595	

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name: COUNTRY VILLA MAR VISTA NURSING CENTER
Provider NPI: 1437143641
OSHPD Facility Number: 206190499
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. 80% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 3% of Total	Quality Assur. Fees 16% of Total	Caregiver Training 0% of Total	
	GENERAL SERVICES														
045	Property Insurance	$ 3,361													
055	Interest - Other	261,273													
165	Administration (Salaries & Wages, Fringe Benefits,														
	Agency Staff and Other - Nonlabor)	1,135,881													
	Total Costs Allocable as Administration	1,400,515	80%												
167	DPH Licensing Fees	19,516	1%												
168	Professional Liability Insurance	53,823	3%												
169	Quality Assurance Fees	281,711	16%												
174	Caregiver Training	0	0%												
	Total	1,755,565	100%						$ 1,755,565						
	ANCILLARY SERVICES														
075	Patient Supplies			$ 10,033	$ 2,701	$ 34,460	$ 7,617	$ 54,811	18,119	$ 14,454	$ 201	$ 555	$ 2,907	$ -	
077	Specialized Support Surfaces			0	0	30,533	0	30,533	10,093	8,052	112	309	1,620	0	
080	Physical Therapy			468,559	1,339	1,548	3,775	475,221	157,090	125,320	1,746	4,816	25,208	0	
081	Respiratory Therapy			0	0	1,208	0	1,208	399	319	4	12	64	0	
082	Occupational Therapy			393,006	1,973	1,996	5,563	402,538	133,064	106,153	1,479	4,080	21,352	0	
083	Speech Pathology			47,410	247	247	695	48,599	16,065	12,816	179	493	2,578	0	
085	Pharmacy			0	587	367,209	1,656	369,452	122,127	97,428	1,358	3,744	19,597	0	
090	Laboratory			3,067	0	40,879	0	43,946	14,527	11,589	161	445	2,331	0	
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0	
100	Other Ancillary Services			0	0	27,072	0	27,072	8,949	7,139	99	274	1,436	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			2,325,750	618,080	451,825	448,521	3,844,176	1,270,741	1,013,743	14,126	38,959	203,913	0	*
110	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0	*
115	Mentally Disordered Care			0	0	0	0	0	0	0	0	0	0	0	*
120	Developmentally Disabled Care			0	0	0	0	0	0	0	0	0	0	0	*
125	Subacute Care			0	0	0	0	0	0	0	0	0	0	0	*
126	Subacute Care - Pediatric			0	0	0	0	0	0	0	0	0	0	0	*
128	Transitional Inpatient Care			0	0	0	0	0	0	0	0	0	0	0	*
130	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0	*
135	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0	*
	NONREIMBURSABLE														
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0	
140	Beauty and Barber			0	1,139	8,930	3,212	13,282	4,390	3,502	49	135	705	0	
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0	
	SUBTOTAL	$ 1,755,565		$ 3,247,825	$ 626,066	$ 965,907	$ 471,040	$ 5,310,837	$ 1,755,565						
	Total Administrative Costs							$ 1,755,565		$ 1,400,515	$ 19,516	$ 53,823	$ 281,711	$ -	
	Unit Cost Multiplier							0.33056275							
	Accumulated Administration Costs (Sch 2 thru 5)				$ 76,803	$ 27,638	$ 33,016	$ 137,458							
	TOTAL FACILITY COSTS							$ 7,203,860							

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name: COUNTRY VILLA MAR VISTA NURSING CENTER
Provider NPI: 1437143641
OSHPD Facility Number: 206190499
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	792									
010	Housekeeping	236	236								
060	Laundry and Linen	656	656	656							
065	Dietary	2,043	2,043	2,043							
155	Social Services										
160	Activities	724	724	724							
165	Administration	717	717	717							
166	Medical Records	280	280	280							
170	Inservice Education - Nursing	101	101	101							
	ANCILLARY SERVICES										
075	Patient Supplies	230	230	230						54,811	54,811
077	Specialized Support Surfaces									30,533	30,533
080	Physical Therapy	114	114	114						475,221	475,221
081	Respiratory Therapy									1,208	1,208
082	Occupational Therapy	168	168	168						402,538	402,538
083	Speech Pathology	21	21	21						48,599	48,599
085	Pharmacy	50	50	50						369,452	369,452
090	Laboratory									43,946	43,946
095	Home Health Services									0	0
100	Other Ancillary Services									27,072	27,072
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	10,020	10,020	10,020	231,540	69,462	2,222,302	2,222,302	2,222,302	3,844,176	3,844,176
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	97	97	97						13,282	13,282
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	16,249	15,457	15,221	231,540	69,462	2,222,302	2,222,302	2,222,302	5,310,837	5,310,837
	TOTAL DIRECT SALARIES COSTS - SCH. 2						$ 63,731	$ 120,153			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.02867792	0.054066909			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		$ 69,053	$ 110,747	$ 78,458	$ 325,176	$ -	$ 8,502	$ 88,276	$ 8,420	$ 68,383
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		4.46742576	7.27595509	0.33885142	4.68134703	0.00000000	0.00382586	0.03972281	0.00158544	0.01287615
	TOTAL INDIRECT OTHER COSTS - SCH. 4		$ 156,831	$ 24,475	$ 27,283	$ 200,427	$ 4,590	$ 20,057	$ 1,255	$ 8,428	$ 19,210
	UNIT COST MULTIPLIER (INDIRECT OTHER)		10.14627677	1.60794437	0.11783178	2.88541755	0.00206543	0.00902535	0.00056481	0.00158690	0.00361717
	TOTAL CAPITAL COSTS - SCH. 5	$ 504,056	$ 24,568	$ 7,696	$ 21,724	$ 67,656	$ -	$ 23,976	$ 3,345	$ 23,744	$ 9,272
	UNIT COST MULTIPLIER (CAPITAL COSTS)	31.02073974	1.58946923	0.50561785	0.09382389	0.97399491	0.00000000	0.01078875	0.00150506	0.00447087	0.00174595

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
COUNTRY VILLA MAR VISTA NURSING CENTER

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

Provider NPI:
1437143641

OSHPD Facility Number:
206190499

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	$ 55,993	$ 0	$ 55,993	(Sch 3)
005	.20-.39	Fringe Benefits	6200	13,060	0	13,060	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	156,831	0	156,831	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	$ 225,884	$ 0	$ 225,884	
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	109,693	0	109,693	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	22,080	0	22,080	(Sch 4)
010		Housekeeping - Total	6300	$ 131,773	$ 0	$ 131,773	
015		Depreciation: Buildings and Improvements	7110 - 7120	$ 10,288	$ 0	$ 10,288	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	43,309	0	43,309	(Sch 5)
025		Depreciation: Equipment	7140	32,094	0	32,094	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	356,248	0	356,248	(Sch 5)
040		Property Taxes	7300	50,595	0	50,595	(Sch 5)
045		Property Insurance	7400	3,361	0	3,361	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500	11,522	0	11,522	(Sch 5)
055		Interest - Other	7600	$ 261,273	$ 0	$ 261,273	(Sch 6)
057		**Subtotal 005 - 055**		$ 1,126,347	$ 0	$ 1,126,347	
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	70,754	0	70,754	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	19,572	0	19,572	(Sch 4)
060		Laundry and Linen - Total	6400	$ 90,326	$ 0	$ 90,326	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	$ 243,695	$ 0	$ 243,695	(Sch 3)
065	.20-.39	Fringe Benefits	6500	57,489	0	57,489	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	176,413	0	176,413	(Sch 4)
065		Dietary - Total	6500	$ 477,597	$ 0	$ 477,597	
070		Provision for Bad Debts	7700	$ 0	0	$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	$ 8,175	$ 0	$ 8,175	(Sch 2)
075	.20-.39	Fringe Benefits	8100	1,858	0	1,858	(Sch 2)
075	.79	Agency Staff	8100	0	0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	31,757	0	31,757	(Sch 4)
075		Patient Supplies - Total	8100	$ 41,790	$ 0	$ 41,790	
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	30,533	0	30,533	(Sch 4)
077		Specialized Support Surfaces - Total	8150	$ 30,533	$ 0	$ 30,533	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
COUNTRY VILLA MAR VISTA NURSING CENTER

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

Provider NPI:
1437143641

OSHPD Facility Number:
206190499

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	468,559	0	468,559	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	208	0	208	(Sch 4)
080		Physical Therapy - Total	8200	$ 468,767	$ 0	$ 468,767	
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	1,208	0	1,208	(Sch 4)
081		Respiratory Therapy - Total	8220	$ 1,208	$ 0	$ 1,208	
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	393,006	0	393,006	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	21	0	21	(Sch 4)
082		Occupational Therapy - Total	8250	$ 393,027	$ 0	$ 393,027	
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	47,410	0	47,410	(Sch 2)
083	.40-.99	Other - Nonlabor	8280		0	0	(Sch 4)
083		Speech Pathology - Total	8280	$ 47,410	$ 0	$ 47,410	
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	366,621	0	366,621	(Sch 4)
085		Pharmacy - Total	8300	$ 366,621	$ 0	$ 366,621	
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	$ 2,499	$ 0	$ 2,499	(Sch 2)
090	.20-.39	Fringe Benefits	8400	568	0	568	(Sch 2)
090	.79	Agency Staff	8400		0	0	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	40,879	0	40,879	(Sch 4)
090		Laboratory - Total	8400	$ 43,946	$ 0	$ 43,946	
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	18,887	8,185	27,072	(Sch 4)
100		Other Ancillary Services - Total	8900	$ 18,887	$ 8,185	$ 27,072	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
COUNTRY VILLA MAR VISTA NURSING CENTER

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

Provider NPI:
1437143641

OSHPD Facility Number:
206190499

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		$ 1,412,189	$ 8,185	$ 1,420,374	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	$ 1,707,095	$ 0	$ 1,707,095	(Sch 2)
105	.20-.39	Fringe Benefits	6110	434,771	0	434,771	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	88,621	(8,185)	80,436	(Sch 4)
105		Skilled Nursing Care - Total	6110	$ 2,230,487	$ (8,185)	$ 2,222,302	
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 MAR VISTA NURSING CENTER

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

Provider NPI:
1437143641

OSHPD Facility Number:
206190499

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	7,790	0	7,790	(Sch 4)
140		Beauty and Barber - Total	8900	$ 7,790	$ 0	$ 7,790	
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**		$ 2,238,277	$ (8,185)	$ 2,230,092	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	$ 51,097	$ 0	$ 51,097	(Sch 2)
155	.20-.39	Fringe Benefits	6600	12,634	0	12,634	(Sch 2)
155	.49	Agency Staff	6600	0	0	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600	4,590	0	4,590	(Sch 4)
155		Social Services - Total	6600	$ 68,321	$ 0	$ 68,321	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
COUNTRY VILLA MAR VISTA NURSING CENTER

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

Provider NPI:
1437143641

OSHPD Facility Number:
206190499

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	$ 95,776	$ 0	$ 95,776	(Sch 2)
160	.20-.39	Fringe Benefits	6700	24,377	0	24,377	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	11,547	0	11,547	(Sch 4)
160		Activities - Total	6700	$ 131,700	$ 0	$ 131,700	
165		Administration					
165	.01-.19	Salaries and Wages	6900	$ 278,347	$ (48,498)	$ 229,849	(Sch 6)
165	.20-.39	Fringe Benefits	6900	86,590	(15,117)	71,473	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	835,801	(1,242)	834,559	(Sch 6)
165		Administration - Total	6900	$ 1,200,738	$ (64,857)	$ 1,135,881	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	$ 54,093	$ 0	$ 54,093	(Sch 3)
166	.20-.39	Fringe Benefits	6900	11,002	0	11,002	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	15,919	0	15,919	(Sch 4)
166		Medical Records - Total	6900	$ 81,014	$ 0	$ 81,014	
167		CDPH Licensing Fees	6900	$ 19,516	$ 0	$ 19,516	(Sch 6)
168		Professional Liability Insurance	6900	$ 98,740	$ (44,917)	$ 53,823	(Sch 6)
169		Quality Assurance Fees	6900	$ 281,711	$ 0	$ 281,711	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	$ 68,077	$ 0	$ 68,077	(Sch 3)
170	.20-.39	Fringe Benefits	6800	19,013	0	19,013	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	68	0	68	(Sch 4)
170		Inservice Education - Nursing - Total	6800	$ 87,158	$ 0	$ 87,158	
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		$ 1,968,898	$ (109,774)	$ 1,859,124	
200		**Total**		**$ 7,313,634**	**$ (109,774)**	**$ 7,203,860**	

Provider Name: COUNTRY VILLA MAR VISTA NURSING CENTER

Provider NPI: 1437143641

OSHPD Facility Number: 206190499

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 5	AUDIT ADJ 6	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	0								
010	1	Housekeeping - Salaries and Wages	0								
010	2	Housekeeping - Fringe Benefits	0								
010	3	Housekeeping - Agency Staff	0								
010	4	Housekeeping - Other - Nonlabor	0								
015	4	Depreciation: Buildings and Improvements	0								
020	4	Depreciation: Leasehold Improvements	0								
025	4	Depreciation: Equipment	0								
030	4	Depreciation and Amortization - Other	0								
035	4	Leases and Rentals	0								
040	4	Property Taxes	0								
045	4	Property Insurance	0								
050	4	Interest - Property, Plant, and Equipment	0								
055	4	Interest - Other	0								
060	1	Laundry and Linen - Salaries and Wages	0								
060	2	Laundry and Linen - Fringe Benefits	0								
060	3	Laundry and Linen - Agency Staff	0								
060	4	Laundry and Linen - Other - Nonlabor	0								
065	1	Dietary - Salaries and Wages	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 MAR VISTA NURSING CENTER

Provider NPI: 1437143641

OSHPD Facility Number: 206190499

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 5	AUDIT ADJ 6	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	8,185	8,185							
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	(8,185)	(8,185)							
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 MAR VISTA NURSING CENTER

Provider NPI: 1437143641

OSHPD Facility Number: 206190499

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 5	AUDIT ADJ 6	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	(48,498)						(48,498)		
165	2	Administration - Fringe Benefits	(15,117)						(15,117)		
165	3	Administration - Agency Staff	0								
165	4	Administration - Other - Nonlabor	(1,242)				(2,378)	1,136			
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	(44,917)		(37,540)	(7,377)					
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 MAR VISTA NURSING CENTER

Provider NPI: 1437143641

OSHPD Facility Number: 206190499

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 5	AUDIT ADJ 6	AUDIT ADJ	AUDIT ADJ
174	3	Caregiver Training - Agency Staff	0								
174	4	Caregiver Training - Other - Nonlabor	0								
200		Total	($109,774)	0	(37,540)	(7,377)	(2,378)	1,136	(63,615)	0	0
			(To Sch 8)								

Provider Name	Fiscal Period	Provider NPI	Adjustments
COUNTRY VILLA MAR VISTA NURSING CENTER	JANUARY 1, 2010 THROUGH DECEMBER 31, 2010	1437143641	7

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	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabo	$88,621	($8,185)	$80,436
	10.5	100	4	8A-1	100	4	Other Ancillary Services - Other - Nonlabo	18,887	8,185	27,072
							To reclassify transportation services to other ancillary cost cente			
							42 CFR 413.20 and 413.24			
							CMS Pub. 15-1, Sections 2202.8 and 2203.2			
							CCR, Title 22, Sections 51123 and 51323			

Provider Name	Fiscal Period	Provider NPI	Adjustments
COUNTRY VILLA MAR VISTA NURSING CENTER	JANUARY 1, 2010 THROUGH DECEMBER 31, 2010	1437143641	7

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	168	4	8A-1	168	4	Administration - Professional Liability Insurance To eliminate the profit portion of liability insurance. 42 CFR 413.17 / CMS Pub. 15-1, Sections 1005 and 2162.5 CCR, Title 22, Section 52000	$98,740	($37,540)	$61,200 *
3	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance * To adjust reported liability insurance expense to agree with the provider's records. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	$61,200	($7,377)	$53,823
4	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To eliminate legal fees associated with California Department of Public Health or California Department of Health Care Services citation and penalties. W&I Code 14126.023(a)(5)(B)(i)	$835,801	($2,378)	$833,423 *
5	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor * To adjust reported home office costs to agree with the Country Villa Health Services Home Office Audit Report for fiscal period ended December 31, 2010. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304	$833,423	$1,136	$834,559
6	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	$278,347	($48,498)	$229,849
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits To adjust owner compensation based on the DHCS survey. 42 CFR 413.102 CMS Pub. 15-1 Sections 332, 900-907, 1002, 2102.1, 2142, 2144-2146 CCR, Title 22, Sections 52000(a) and 52504	86,590	(15,117)	71,473

*Balance carried forward from prior/to subsequent adjustments

Provider Name	Fiscal Period	Provider NPI	Adjustments
COUNTRY VILLA MAR VISTA NURSING CENTER	JANUARY 1, 2010 THROUGH DECEMBER 31, 2010	1437143641	7

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			
7	4.1	5	2	1	15		Medi-Cal Patient Days	6,822	(136)	6,686
							To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data:			
							Service Period: January 1, 2010 through December 31, 2010			
							Payment Period: January 1, 2010 through December 31, 2011			
							Report Date: January 18, 2012			
							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 51541			