REPORT
ON THE
RATE SETTING AUDIT

COUNTRY VILLA RIVERVIEW REHABILITATION AND HEALTHCARE CENTER
SUSANVILLE, CALIFORNIA
PROVIDER NUMBER: ZZR06231J
NATIONAL PROVIDER IDENTIFIER: 1124170519

FISCAL PERIOD ENDED
DECEMBER 31, 2009

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

Section Chief: Maria Delgado
Audit Supervisor: Deborah Lee
Auditor: Sunita Parmar

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

TOBY DOUGLAS
Director

EDMUND G. BROWN JR.
Governor

May 13, 2011

Robert Hendrickson, Administrator
Country Villa Riverview Rehabilitation and Healthcare Center
2005 River Street
Susanville, CA 96130

PROVIDER: COUNTRY VILLA RIVERVIEW REHABILITATION AND HEALTHCARE CENTER
PROVIDER NO.: ZZR06231J
NATIONAL PROVIDER IDENTIFIER: 1124170519
FISCAL PERIOD ENDED: DECEMBER 31, 2009

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 was limited to a review of the cost report and accompanying financial statements, Medi-Cal Paid Claims Summary Report, prior fiscal period's Medi-Cal program audit report, and Medicare audit report for the current fiscal period, if applicable and available.

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 Rate Development Branch.

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
Office of Administrative Appeals and Hearings
1029 J Street, Suite 200
Sacramento, CA 95814-2825
(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 95899-7413

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 95814-5005
(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 D. 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 COST PER PATIENT DAY

Provider Name:
COUNTRY VILLA RIVERVIEW REHABILITATION AND HEALTHCARE CENTER

Fiscal Period:
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number:
ZZR06231J

NPI:
1124170519

OSHPD Facility No.:
206182233

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	$ 2,747,245	$ 95.31
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	$ N/A	$ 662,121	$ 22.97
3	Cost of Direct and Indirect NonLabor - Other (Sch. 4, Ln. 105)	$ N/A	$ 664,205	$ 23.04
4	Cost of Capital Related (Sch. 5, Ln. 105)	$ N/A	$ 379,540	$ 13.17
5	Property Taxes (Sch. 5, Ln. 105)	$ N/A	$ 29,789	$ 1.03
6	DPH Licensing Fees (Sch. 6, Ln. 105)	$ N/A	$ 22,497	$ 0.78
7	Liability Insurance (Sch. 6, Ln. 105)	$ N/A	$ 49,353	$ 1.71
8	Caregiver Training (Sch. 6, Ln. 105)	$ N/A	$ 54,526	$ 1.89
9	Quality Assurance Fees (Sch. 6, Ln. 105)	$ N/A	$ 244,091	$ 8.47
10	Cost of Administration (Sch. 6, Ln. 105)	$ N/A	$ 657,517	$ 22.81
11	Cost of Routine Service/Audited Total Costs	$ 5,512,592	$ 5,510,884	$ 191.18
12	Total Patient Days (Adj)	28,825	28,825	
13	Cost Per Patient Day (Cost Divided by Days)	$ 191.24	$ 191.18	
14	Overpayments (Adj)	$	$ 0	
15				
	INTERMEDIATE CARE			
16	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
17	Total Patient Days (Adj)		0	
18	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
19	Overpayments (Adj)	$	$ 0	
	MENTALLY DISORDERED CARE			
20	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
21	Total Patient Days (Adj)		0	
22	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
23	Overpayments (Adj)	$	$ 0	
	DEVELOPMENTALLY DISABLED			
24	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
25	Total Patient Days (Adj)		0	
26	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
27	Overpayments (Adj)	$	$ 0	
	SUBACUTE CARE			
28	Cost of Direct Care - Labor (Adult Subacute Sch. 1, Ln. 25)	$ N/A	$ 0	$ 0.00 *
29	Cost of Indirect Care - Labor (Adult Subacute Sch. 1, Ln. 26)	$ N/A	$ 0	$ 0.00 *
30	Cost of Direct and Indirect NonLabor - Other (Adult SA Sch. 1, Ln. 27)	$ N/A	$ 0	$ 0.00 *
31	Cost of Capital Related (Adult Subacute Sch. 1, Ln. 28)	$ N/A	$ 0	$ 0.00 *
32	Property Taxes (Adult Subacute Sch. 1, Ln. 29)	$ N/A	$ 0	$ 0.00 *
33	DPH Licensing Fees (Adult Subacute Sch. 1, Ln. 30)	$ N/A	$ 0	$ 0.00 *
34	Liability Insurance (Adult Subacute Sch. 1, Ln. 31)	$ N/A	$ 0	$ 0.00 *
35	Quality Assurance Fees (Adult Subacute Sch. 1, Ln. 32)	$ N/A	$ 0	$ 0.00 *
36	Caregiver Training (Adult Subacute Sch. 1, Ln. 33)	$ N/A	$ 0	$ 0.00 *
37	Cost of Administration (Adult Subacute Sch., Ln. 34)	$ N/A	$ 0	$ 0.00 *
38	Total Cost of Subacute Service (Adult Subacute Sch. 1, Ln. 35)	$ 0	$ 0	$ 0.00 *
39	Total Patient Days (Adult Subacute Sch. 1, Ln. 36)	0	0	
40	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
41	Overpayments (Adult Subacute Sch. 1, Ln. 38 + Ln. 39)	$ 0	$ 0	

SUMMARY OF AUDITED FACILITY COST PER PATIENT DAY

Provider Name: COUNTRY VILLA RIVERVIEW REHABILITATION AND HEALTHCARE CENTER

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZR06231J

NPI: 1124170519

OSHPD Facility No.: 206182233

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
	SUBACUTE - PEDIATRIC SUBACUTE			
42	Cost of Routine Service (Ped-SA, Sch. 1, Ln 3)	$ 0	$ 0	
43	Cost of Ancillary Service (Ped-SA, Sch. 1, Ln. 1 + Ln. 2)	$ 0	$ 0	
44	Total Cost of Pediatric Subacute Service (Ln. 42 + Ln. 43)	$ 0	$ 0	
45	Total Patient Days (Ped-SA, Sch. 1, Ln. 5)	0	0	
46	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
47	Overpayments (Ped-SA, Sch. 1, Ln. 7 + Ln. 8)	$ 0	$ 0	
	TRANSITIONAL INPATIENT CARE			
48	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
49	Total Patient Days (Adj)		0	
50	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
51	Overpayments (Adj)	$	$ 0	
	HOSPICE INPATIENT CARE			
52	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
53	Total Patient Days (Adj)		0	
54	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
55	Overpayments (Adj)	$	$ 0	
	OTHER ROUTINE SERVICES			
56	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
57	Total Patient Days (Adj)		0	
58	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
59	Overpayments (Adj)	$	$ 0	

* (From Adult Subacute Schedule 1)

ALLOCATION OF GENERAL SERVICES - LABOR
(DIRECT CARE)

Provider Name: COUNTRY VILLA RIVERVIEW REHABILITATION AND HEALTHCARE CENTER

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZR06231J

NPI: 1124170519

OSHPD Facility No.: 206182233

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 (Salaries, Fringe Benefits, & Agency Labor)	$ 97,647	$ 97,647			
160	Activities (Salaries, Fringe Benefits, & Agency Labor)	107,385		$ 107,385		
165	Administration					
166	Medical Records					
170	Inservice Education - Nursing					
	ANCILLARY SERVICES					
075	Patient Supplies	15,794	0	0	15,794	*****
077	Specialized Support Surfaces	N/A	0	0	0	*****
080	Physical Therapy	252,312	0	0	252,312	*****
081	Respiratory Therapy	10,321	0	0	10,321	*****
082	Occupational Therapy	173,424	0	0	173,424	*****
083	Speech Pathology	87,054	0	0	87,054	*****
085	Pharmacy	92,695	0	0	92,695	*****
090	Laboratory	26,532	0	0	26,532	***
095	Home Health Services	0	0	0	0	
100	Other Ancillary Services	15,963	0	0	15,963	***
101	Subacute Ancillary Services	0	0	0	0	***
102	Subacute Pediatrics Ancillary Services	0	0	0	0	****
	ROUTINE SERVICES					
105	Skilled Nursing Care	2,542,213	97,647	107,385	2,747,245	*
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 - Pediatrics	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	$ 3,421,340	$ 97,647	$ 107,385	$ 3,421,340	

* (To Schedule 1)
** (To Adult Subacute Schedule 1)
*** (To Adult Subacute Schedule 2)
**** (To Pediatric Subacute Schedule 1)
***** (To Adult Subacute Schedule 2 & Pediatric Subacute Schedule 2)

ALLOCATION OF GENERAL SERVICES - LABOR
(INDIRECT CARE)

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
COUNTRY VILLA RIVERVIEW REHABILITATION AND HEALTHCAR	ZZR06231J	1124170519	206182233	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

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	In-serv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	
	GENERAL SERVICES													
005	Plant Operations and Maintenance	$ 87,618	$ 87,618											
010	Housekeeping	159,920	-	$ 159,920										
060	Laundry and Linen	71,004	0	0	$ 71,004									
065	Dietary	280,355	0	0	0	$ 280,355								
155	Social Services	N/A	0	0	0	0	$ -							
160	Activities	N/A	0	0	0	0	0	$ -						
165	Administration	N/A	0	0	0	0	0	0		$ -	$ -			
166	Medical Records	73,647	0	0	0	0	0	0		73,647		$ 73,647		
170	Inservice Education - Nursing	18,383	0	0	0	0	0	0	$ 18,383					
	ANCILLARY SERVICES													
075	Patient Supplies		788	1,438	0	0	0	0	0	2,226	0	348	$ 2,573	*****
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	297	297	*****
080	Physical Therapy		2,447	4,466	0	0	0	0	0	6,912	0	3,969	10,882	*****
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	147	147	*****
082	Occupational Therapy		1,341	2,447	0	0	0	0	0	3,788	0	2,675	6,463	*****
083	Speech Pathology		523	954	0	0	0	0	0	1,477	0	1,319	2,796	*****
085	Pharmacy		644	1,175	0	0	0	0	0	1,819	0	1,418	3,237	*****
090	Laboratory		0	0	0	0	0	0	0	0	0	377	377	***
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	0	227	227	***
101	Subacute Ancillary Services		0	0	0	0	0	0	0	0	0	0	0	***
102	Subacute Pediatrics Ancillary Services		0	0	0	0	0	0	0	0	0	0	0	****
	ROUTINE SERVICES													
105	Skilled Nursing Care		81,270	148,334	71,004	280,355	0	0	18,383	599,346	0	62,775	662,121	*
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 - Pediatrics		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		606	1,106	0	0	0	0	0	1,712	0	95	1,807	
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0	
	TOTAL	$ 690,927	$ 87,618	$ 159,920	$ 71,004	$ 280,355	$ -	$ -	$ 18,383	$ 617,280	$ -	$ 73,647	$ 690,927	

* (To Schedule 1)
** (To Adult Subacute Schedule 1)
*** (To Adult Subacute Schedule 2)
**** (To Pediatric Subacute Schedule 1)
***** (To Adult Subacute Schedule 2 & Pediatric Subacute Schedule 2)

ALLOCATION OF GENERAL SERVICES - OTHER NONLABOR
(DIRECT AND INDIRECT CARE)

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
COUNTRY VILLA RIVERVIEW REHABILITATION AND HEALTHCARE	ZZR06231J	1124170519	206182233	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

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	In-serv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	
	GENERAL SERVICES													
005	Plant Operations and Maintenance	$ 247,166	$ 247,166											
010	Housekeeping	26,105	0	$ 26,105										
060	Laundry and Linen	30,846	0	0	$ 30,846									
065	Dietary	226,840	0	0	0	$ 226,840								
155	Social Services	8,455	0	0	0	0	$ 8,455							
160	Activities	9,752	0	0	0	0	0	$ 9,752						
165	Administration	N/A	0	0	0	0	0	0		$ -	$ -			
166	Medical Records	5,857	0	0	0	0	0	0		5,857		$ 5,857		
170	Inservice Education - Nursing	0	0	0	0	0	0	0	$ -					
	ANCILLARY SERVICES													
075	Patient Supplies	0	2,222	235	0	0	0	0	0	2,457	0	28	$ 2,485	*****
077	Specialized Support Surfaces	20,881	0	0	0	0	0	0	0	20,881	0	24	20,905	*****
080	Physical Therapy	0	6,902	729	0	0	0	0	0	7,631	0	316	7,947	*****
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	12	12	*****
082	Occupational Therapy	0	3,782	399	0	0	0	0	0	4,182	0	213	4,394	*****
083	Speech Pathology	0	1,474	156	0	0	0	0	0	1,630	0	105	1,735	*****
085	Pharmacy	0	1,816	192	0	0	0	0	0	2,008	0	113	2,121	*****
090	Laboratory	0	0	0	0	0	0	0	0	0	0	30	30	***
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0	
100	Other Ancillary Services	0	0	0	0	0	0	0	0	0	0	18	18	***
101	Subacute Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0	***
102	Subacute Pediatrics Ancillary Services		0	0	0	0	0	0	0	0	0	0	0	****
	ROUTINE SERVICES													
105	Skilled Nursing Care	129,846	229,259	24,214	30,846	226,840	8,455	9,752	0	659,212	0	4,992	664,205	*
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 - Pediatrics		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		1,709	181	0	0	0	0	0	1,890	0	8	1,898	
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0	
	TOTAL	$ 705,748	$ 247,166	$ 26,105	$ 30,846	$ 226,840	$ 8,455	$ 9,752	$ -	$ 699,891	$ -	$ 5,857	$ 705,748	

* (To Schedule 1)
** (To Adult Subacute Schedule 1)
*** (To Adult Subacute Schedule 2)
**** (To Pediatric Subacute Schedule 1)
***** (To Adult Subacute Schedule 2 & Pediatric Subacute Schedule 2)

ALLOCATION OF CAPITAL COSTS

Provider Name: COUNTRY VILLA RIVERVIEW REHABILITATION AND HEALTHCARE CENTER

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZR06231J

NPI: 1124170519

OSHPD Facility Number: 206182233

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)	$ 409,184	93%							
	Property Tax (line 40)	32,116	7%	$ 441,300						
005	Plant Operations and Maintenance			0	$ -					
010	Housekeeping			0	0	$ -				
060	Laundry and Linen			0	0	0	$ -			
065	Dietary			0	0	0	0	$ -		
155	Social Services			0	0	0	0	0	$ -	
160	Activities			0	0	0	0	0	0	$ -
165	Administration			0	0	0	0	0	0	0
166	Medical Records			0	0	0	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
	ANCILLARY SERVICES									
075	Patient Supplies			3,968	0	0	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			12,323	0	0	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			6,753	0	0	0	0	0	0
083	Speech Pathology			2,632	0	0	0	0	0	0
085	Pharmacy			3,243	0	0	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 Ancillary Services			0	0	0	0	0	0	0
102	Subacute Pediatrics Ancillary Services			0	0	0	0	0	0	0
	ROUTINE SERVICES									
105	Skilled Nursing Care			409,329	0	0	0	0	0	0
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 - Pediatrics			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			3,052	0	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	$ 441,300	100%	$ 441,300	$ -	$ -	$ -	$ -	$ -	$ -

* (To Schedule 1)

** (To Adult Subacute Schedule 1)

*** (To Adult Subacute Schedule 2)

**** (To Pediatric Subacute Schedule 1)

***** (To Adult Subacute Schedule 2 & Pediatric Subacute Schedule 2)

ALLOCATION OF CAPITAL COSTS

Provider Name:
COUNTRY VILLA RIVERVIEW REHABILITATION AND HEALTHCARE CEN

Fiscal Period:
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number:
ZZR06231J

NPI:
1124170519

OSHPD Facility Number:
206182233

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	In-serv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	Capital Related 93% Of Total	Property Tax 7% Of Total	
	GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	$ 409,184	93%								
	Property Tax (line 40)	32,116	7%								
005	Plant Operations and Maintenance										
010	Housekeeping										
060	Laundry and Linen										
065	Dietary										
155	Social Services										
160	Activities										
165	Administration				$ -	$ -					
166	Medical Records				0		$ -				
170	Inservice Education - Nursing			$ -							
	ANCILLARY SERVICES										
075	Patient Supplies			0	3,968	0	0	$ 3,968	$ 3,679	$ 289	*****
077	Specialized Support Surfaces			0	0	0	0	0	0	0	*****
080	Physical Therapy			0	12,323	0	0	12,323	11,426	897	*****
081	Respiratory Therapy			0	0	0	0	0	0	0	*****
082	Occupational Therapy			0	6,753	0	0	6,753	6,261	491	*****
083	Speech Pathology			0	2,632	0	0	2,632	2,441	192	*****
085	Pharmacy			0	3,243	0	0	3,243	3,007	236	*****
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 Ancillary Services			0	0	0	0	0	0	0	***
102	Subacute Pediatrics Ancillary Services			0	0	0	0	0	0	0	****
	ROUTINE SERVICES										
105	Skilled Nursing Care			0	409,329	0	0	409,329	379,540	29,789	*
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 - Pediatrics			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	3,052	0	0	3,052	2,830	222	
145	Other Nonreimbursable			0	0	0	0	0	0	0	
	TOTAL	$ 441,300	100%	$ -	$ 441,300	$ -	$ -	$ 441,300	$ 409,184	$ 32,116	

* (To Schedule 1)
** (To Adult Subacute Schedule 1)
*** (To Adult Subacute Schedule 2)
**** (To Pediatric Subacute Schedule 1)
***** (To Adult Subacute Schedule 2 & Pediatric Subacute Schedule 2)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
COUNTRY VILLA RIVERVIEW REHABILITATION AND HEALTHCARE CE	ZZR06231J	1124170519	206182233	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Accum Costs (From Sch 2)	Accum Costs (From Sch 3)	Accum Costs (From Sch 4)	Accum Costs (From Sch 5)	Total Accum Costs	Allocated Admin. Costs	Admin. 64% of Total	DPH License Fees 2% of Total	Liability Insurance 5% of Total	Quality Assur. Fees 24% of Total	Caregiver Training 5% of Total	
	GENERAL SERVICES														
045	Property Insurance	$ 18,266													
055	Interest-Other	0													
165	Administration (Salaries & Wages, Fringe Benefits,														
	Agency Staff and Other - Nonlabor)	753,130													
	Total Costs Allocable as Administration	771,396	64%												
167	DPH Licensing Fees	26,393	2%												
168	Liability Insurance	57,901	5%												
169	Quality Assurance Fees	286,366	24%												
174	Caregiver Training	63,970	5%												
	Total	1,206,026	100%						$ 1,206,026						
	ANCILLARY SERVICES														
075	Patient Supplies			$ 15,794	$ 2,226	$ 2,457	$ 3,968	$ 24,444	5,691	$ 3,640	$ 125	$ 273	$ 1,351	$ 302	*****
077	Specialized Support Surfaces			0	0	20,881	0	20,881	4,862	3,110	106	233	1,154	258	*****
080	Physical Therapy			252,312	6,912	7,631	12,323	279,178	65,002	41,576	1,423	3,121	15,434	3,448	*****
081	Respiratory Therapy			10,321	0	0	0	10,321	2,403	1,537	53	115	571	127	*****
082	Occupational Therapy			173,424	3,788	4,182	6,753	188,146	43,806	28,019	959	2,103	10,402	2,324	*****
083	Speech Pathology			87,054	1,477	1,630	2,632	92,793	21,605	13,819	473	1,037	5,130	1,146	*****
085	Pharmacy			92,695	1,819	2,008	3,243	99,765	23,229	14,857	508	1,115	5,516	1,232	*****
090	Laboratory			26,532	0	0	0	26,532	6,177	3,951	135	297	1,467	328	***
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0	
100	Other Ancillary Services			15,963	0	0	0	15,963	3,717	2,377	81	178	883	197	***
101	Subacute Ancillary Services			0	0	0	0	0	0	0	0	0	0	0	***
102	Subacute Pediatrics Ancillary Services			0	0	0	0	0	0	0	0	0	0	0	****
	ROUTINE SERVICES														
105	Skilled Nursing Care			2,747,245	599,346	659,212	409,329	4,415,133	1,027,984	657,517	22,497	49,353	244,091	54,526	*
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 - Pediatrics			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	1,712	1,890	3,052	6,654	1,549	991	34	74	368	82	
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0	
	SUBTOTAL	$ 1,206,026		$ 3,421,340	$ 617,280	$ 699,891	$ 441,300	$ 5,179,811	$ 1,206,026						
	Total Administrative Costs							$ 1,206,026		$ 771,396	$ 26,393	$ 57,901	$ 286,366	$ 63,970	
	Unit Cost Multiplier							0.23283205							
	Accumulated Administration Costs (Sch 2 thru 5)				$ 73,647	$ 5,857	$ -	$ 79,504							
	TOTAL FACILITY COSTS							$ 6,465,341							

* (To Schedule 1)
** (To Adult Subacute Schedule 1)
*** (To Adult Subacute Schedule 2)
**** (To Pediatric Subacute Schedule 1)
***** (To Adult Subacute Schedule 2 & Pediatric Subacute Schedule 2)

STATISTICS FOR COST ALLOCATION

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
COUNTRY VILLA RIVERVIEW REHABILITATION AND HEALTHC	ZZR06231J	1124170519	206182233	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

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	In-serv. 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										
010	Housekeeping										
060	Laundry and Linen										
065	Dietary										
155	Social Services										
160	Activities										
165	Administration										
166	Medical Records										
170	Inservice Education - Nursing										
	ANCILLARY SERVICES										
075	Patient Supplies	104	104	104						24,444	24,444
077	Specialized Support Surfaces	0	0	0						20,881	20,881
080	Physical Therapy	323	323	323						279,178	279,178
081	Respiratory Therapy	0	0	0						10,321	10,321
082	Occupational Therapy	177	177	177						188,146	188,146
083	Speech Pathology	69	69	69						92,793	92,793
085	Pharmacy	85	85	85						99,765	99,765
090	Laboratory	0	0	0						26,532	26,532
095	Home Health Services	0	0	0						0	0
100	Other Ancillary Services	0	0	0						15,963	15,963
101	Subacute Ancillary Services	0	0	0						0	0
102	Subacute Pediatrics Ancillary Services		0	0						0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	10,729	10,729	10,729	284,850	85,455	2,672,059	2,672,059	2,672,059	4,415,133	4,415,133
110	Intermediate Care	0	0	0			0	0	0	0	0
115	Mentally Disordered Care	0	0	0			0	0	0	0	0
120	Developmentally Disabled Care	0	0	0			0	0	0	0	0
125	Subacute Care	0	0	0			0	0	0	0	0
126	Subacute Care - Pediatrics	0	0	0			0	0	0	0	0
128	Transitional Inpatient Care	0	0	0			0	0	0	0	0
130	Hospice Inpatient Care	0	0	0			0	0	0	0	0
135	Other Routine Services	0	0	0			0	0	0	0	0
	NONREIMBURSABLE										
139	Residential Care	0	0	0						0	0
140	Beauty and Barber	80	80	80						6,654	6,654
145	Other Nonreimbursable	0	0	0						0	0
	TOTAL STATISTICS	11,567	11,567	11,567	284,850	85,455	2,672,059	2,672,059	2,672,059	5,179,811	5,179,811
	TOTAL DIRECT SALARIES COSTS - SCH. 2						$ 97,647	$ 107,385			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.036543729	0.04018811			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		$ 87,618	$ 159,920	$ 71,004	$ 280,355	$ -	$ -	$ 18,383	$ -	$ 73,647
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		7.57482493	13.82553817	0.24926804	3.28073255	0.00000000	0.00000000	0.00687971	0.00000000	0.01421809
	TOTAL INDIRECT OTHER COSTS - SCH. 4		$ 247,166	$ 26,105	$ 30,846	$ 226,840	$ 8,455	$ 9,752	$ -	$ -	$ 5,857
	UNIT COST MULTIPLIER (INDIRECT OTHER)		21.36820265	2.25685139	0.10828857	2.65449652	0.00316423	0.00364962	0.00000000	0.00000000	0.00113074
	TOTAL CAPITAL COSTS - SCH. 5	$ 441,300	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	UNIT COST MULTIPLIER (CAPITAL COSTS)	38.15163828	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: COUNTRY VILLA RIVERVIEW REHABILITATION AND HEALTHCARE CENTER

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZR06231J

NPI: 1124170519

OSHPD Facility Number: 206182233

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS ADJUSTED 8A-1	AUDIT ADJUSTMENTS 8A-2	AS AUDITED	
005		Plant Operations and Maintenance					
005	.01-.19	Salaries and Wages	6200	$ 68,178	$ 0	$ 68,178	(Sch 3)
005	.20-.39	Fringe Benefits	6200	19,440	0	19,440	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	247,166	0	247,166	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	$ 334,784	$ 0	$ 334,784	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	$ 122,729	$ 0	$ 122,729	(Sch 3)
010	.20-.39	Fringe Benefits	6300	37,191	0	37,191	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	26,105	0	26,105	(Sch 4)
010		Housekeeping - Total	6300	$ 186,025	$ 0	$ 186,025	
015		Depreciation: Buildings and Improvements	7110 - 7120	$ 92,305	0	$ 92,305	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	2,901	0	2,901	(Sch 5)
025		Depreciation: Equipment	7140	23,251	0	23,251	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	33,203	0	33,203	(Sch 5)
040		Property Taxes	7300	32,116	0	32,116	(Sch 5)
045		Property Insurance	7400	18,266	0	18,266	(Sch 6)
050		Interest-Property, Plant, and Equipment	7500	257,524	0	257,524	(Sch 5)
055		Interest-Other	7600	0	0	0	(Sch 6)
057		Subtotal 005 - 055		$ 980,375	$ 0	$ 980,375	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	$ 54,319	$ 0	$ 54,319	(Sch 3)
060	.20-.39	Fringe Benefits	6400	16,685	0	16,685	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	30,846	0	30,846	(Sch 4)
060		Laundry and Linen - Total	6400	$ 101,850	$ 0	$ 101,850	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	$ 216,195	$ 0	$ 216,195	(Sch 3)
065	.20-.39	Fringe Benefits	6500	64,160	0	64,160	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	226,840	0	226,840	(Sch 4)
065		Dietary - Total	6500	$ 507,195	$ 0	$ 507,195	
070		Provision for Bad Debts	7700	$ 0	0	$ 0	
		Ancillary Services (Note 1)					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	$ 5,036	$ 0	$ 5,036	(Sch 2)
075	.20-.39	Fringe Benefits	8100	897	0	897	(Sch 2)
075	.79	Agency Staff	8100	0	0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	9,861	0	9,861	
075		Patient Supplies - Total	8100	$ 15,794	$ 0	$ 15,794	(Sch 2)
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	$ 0	$ 0	$ 0	N/A
077	.20-.39	Fringe Benefits	8150	0	0	0	N/A
077	.79	Agency Staff	8150	0	0	0	N/A
077	.40-.99	Other - Nonlabor	8150	20,881	0	20,881	(Sch 4)
077		Specialized Support Surfaces - Total	8150	$ 20,881	$ 0	$ 20,881	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: COUNTRY VILLA RIVERVIEW REHABILITATION AND HEALTHCARE CENTER

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZR06231J

NPI: 1124170519

OSHPD Facility Number: 206182233

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS ADJUSTED 8A-1	AUDIT ADJUSTMENTS 8A-2	AS AUDITED	
080		Physical Therapy					
080	.01-.19	Salaries and Wages	8200	$ 0	$ 0	$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200	0	0	0	(Sch 2)
080	.79	Agency Staff	8200	252,204	0	252,204	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	108	0	108	
080		Physical Therapy - Total	8200	$ 252,312	$ 0	$ 252,312	(Sch 2)
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	$ 0	$ 0	$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220	0	0	0	(Sch 2)
081	.79	Agency Staff	8220	0	0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220	10,321	0	10,321	
081		Respiratory Therapy - Total	8220	$ 10,321	$ 0	$ 10,321	(Sch 2)
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	0	0	0	(Sch 2)
082	.20-.39	Fringe Benefits	8250	0	0	0	(Sch 2)
082	.79	Agency Staff	8250	173,183	0	173,183	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	241	0	241	
082		Occupational Therapy - Total	8250	$ 173,424	$ 0	$ 173,424	(Sch 2)
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	$ 0	$ 0	$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280	0	0	0	(Sch 2)
083	.79	Agency Staff	8280	87,054	0	87,054	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	0	0	0	
083		Speech Pathology - Total	8280	$ 87,054	$ 0	$ 87,054	(Sch 2)
085		Pharmacy					
085	.01-.19	Salaries and Wages	8300	$ 0	$ 0	$ 0	(Sch 2)
085	.20-.39	Fringe Benefits	8300	0	0	0	(Sch 2)
085	.79	Agency Staff	8300	0	0	0	(Sch 2)
085	.40-.99	Other - Nonlabor	8300	92,695	0	92,695	
085		Pharmacy - Total	8300	$ 92,695	$ 0	$ 92,695	(Sch 2)
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	$ 387	$ 0	$ 387	(Sch 2)
090	.20-.39	Fringe Benefits	8400	69	0	69	(Sch 2)
090	.79	Agency Staff	8400	0	0	0	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	26,076	0	26,076	
090		Laboratory - Total	8400	$ 26,532	$ 0	$ 26,532	(Sch 2)
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	$ 0	$ 0	$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800	0	0	0	(Sch 2)
095	.79	Agency Staff	8800	0	0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800	0	0	0	
095		Home Health Services - Total	8800	$ 0	$ 0	$ 0	(Sch 2)
100		Other Ancillary Services					
100	.01-.19	Salaries and Wages	8900	$ 0	$ 0	$ 0	(Sch 2)
100	.20-.39	Fringe Benefits	8900	0	0	0	(Sch 2)
100	.79	Agency Staff	8900	0	0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	15,963	0	15,963	
100		Other Ancillary Services - Total	8900	$ 15,963	$ 0	$ 15,963	(Sch 2)

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: COUNTRY VILLA RIVERVIEW REHABILITATION AND HEALTHCARE CENTER

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZR06231J

NPI: 1124170519

OSHPD Facility Number: 206182233

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS ADJUSTED 8A-1	AUDIT ADJUSTMENTS 8A-2	AS AUDITED	
101		Subacute Ancillary Services					
101	.01-.19	Salaries and Wages	8100-8900	$ 0	$ 0	$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
101	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900	0	0	0	
101		Subacute Ancillary Services - Total	8100-8900	$ 0	$ 0	$ 0	(Sch 2)
102		Subacute Pediatrics Ancillary Services					
102	.01-.19	Salaries and Wages	8100-8900	$ 0	$ 0	$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
102	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900	0	0	0	
102		Subacute Pediatrics Ancillary Services - Total	8100-8900	$ 0	$ 0	$ 0	(Sch 2)
104		Subtotal 075 - 102		$ 694,976	$ 0	$ 694,976	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	$ 1,980,434	$ 0	$ 1,980,434	(Sch 2)
105	.20-.39	Fringe Benefits	6110	560,714	0	560,714	(Sch 2)
105	.49	Agency Staff	6110	1,065	0	1,065	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	129,846	0	129,846	(Sch 4)
105		Skilled Nursing Care - Total	6110	$ 2,672,059	$ 0	$ 2,672,059	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	$ 0	$ 0	$ 0	
110	.20-.39	Fringe Benefits	6120	0	0	0	
110	.49	Agency Staff	6120	0	0	0	
110	.40-.99	Other - Nonlabor	6120	0	0	0	
110		Intermediate Care - Total	6120	$ 0	$ 0	$ 0	(Sch 2)
115		Mentally Disordered Care					
115	.01-.19	Salaries and Wages	6130	$ 0	$ 0	$ 0	
115	.20-.39	Fringe Benefits	6130	0	0	0	
115	.49	Agency Staff	6130	0	0	0	
115	.40-.99	Other - Nonlabor	6130	0	0	0	
115		Mentally Disordered Care- Total	6130	$ 0	$ 0	$ 0	(Sch 2)
120		Developmentally Disabled Care					
120	.01-.19	Salaries and Wages	6140	$ 0	$ 0	$ 0	
120	.20-.39	Fringe Benefits	6140	0	0	0	
120	.49	Agency Staff	6140	0	0	0	
120	.40-.99	Other - Nonlabor	6140	0	0	0	
120		Developmentally Disabled Care- Total	6140	$ 0	$ 0	$ 0	(Sch 2)
125		Subacute Care					
125	.01-.19	Salaries and Wages	6150	$ 0	$ 0	$ 0	(Sch 2)
125	.20-.39	Fringe Benefits	6150	0	0	0	(Sch 2)
125	.49	Agency Staff	6150	0	0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150	0	0	0	(Sch 4)
125		Subacute Care - Total	6150	$ 0	$ 0	$ 0	
126		Subacute Care - Pediatrics					
126	.01-.19	Salaries and Wages	6160	$ 0	$ 0	$ 0	(Sch 2)
126	.20-.39	Fringe Benefits	6160	0	0	0	(Sch 2)
126	.49	Agency Staff	6160	0	0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160	0	0	0	
126		Subacute Care - Pediatrics - Total	6160	$ 0	$ 0	$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: COUNTRY VILLA RIVERVIEW REHABILITATION AND HEALTHCARE CENTER

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZR06231J

NPI: 1124170519

OSHPD Facility Number: 206182233

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS ADJUSTED 8A-1	AUDIT ADJUSTMENTS 8A-2	AS AUDITED	
128		Transitional Inpatient Care					
128	.01-.19	Salaries and Wages	6170	$ 0	$ 0	$ 0	
128	.20-.39	Fringe Benefits	6170	0	0	0	
128	.49	Agency Staff	6170	0	0	0	
128	.40-.99	Other - Nonlabor	6170	0	0	0	
128		Transitional Inpatient Care - Total	6170	$ 0	$ 0	$ 0	(Sch 2)
130		Hospice Inpatient Care					
130	.01-.19	Salaries and Wages	6180	$ 0	$ 0	$ 0	
130	.20-.39	Fringe Benefits	6180	0	0	0	
130	.49	Agency Staff	6180	0	0	0	
130	.40-.99	Other - Nonlabor	6180	0	0	0	
130		Hospice Inpatient Care - Total	6180	$ 0	$ 0	$ 0	(Sch 2)
135		Other Routine Services					
135	.01-.19	Salaries and Wages	6190	$ 0	$ 0	$ 0	
135	.20-.39	Fringe Benefits	6190	0	0	0	
135	.49	Agency Staff	6190	0	0	0	
135	.40-.99	Other - Nonlabor	6190	0	0	0	
135		Other Routine Services - Total	6190	$ 0	$ 0	$ 0	(Sch 2)
		Other Nonreimbursable					
139		Residential Care					
139	.01-.19	Salaries and Wages	9100	$ 0	$ 0	$ 0	
139	.20-.39	Fringe Benefits	9100	0	0	0	
139	.49	Agency Staff	9100	0	0	0	
139	.40-.99	Other - Nonlabor	9100	0	0	0	
139		Residential Care - Total	9100	$ 0	$ 0	$ 0	(Sch 2)
140		Beauty and Barber					
140	.01-.19	Salaries and Wages	8900	$ 0	$ 0	$ 0	
140	.20-.39	Fringe Benefits	8900	0	0	0	
140	.49	Agency Staff	8900	0	0	0	
140	.40-.99	Other - Nonlabor	8900	0	0	0	
140		Beauty and Barber - Total	8900	$ 0	$ 0	$ 0	(Sch 2)
145		Other Nonreimbursable					
145	.01-.19	Salaries and Wages	9100	$ 0	$ 0	$ 0	
145	.20-.39	Fringe Benefits	9100	0	0	0	
145	.49	Agency Staff	9100	0	0	0	
145	.40-.99	Other - Nonlabor	9100	0	0	0	
145		Other Nonreimbursable - Total	9100	$ 0	$ 0	$ 0	(Sch 2)
146		**Subtotal 105 - 145**		$ 2,672,059	$ 0	$ 2,672,059	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	$ 75,504	$ 0	$ 75,504	(Sch 2)
155	.20-.39	Fringe Benefits	6600	22,143	0	22,143	(Sch 2)
155	.49	Agency Staff	6600	0	0	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600	8,455	0	8,455	(Sch 4)
155		Social Services - Total	6600	$ 106,102	$ 0	$ 106,102	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: COUNTRY VILLA RIVERVIEW REHABILITATION AND HEALTHCARE CENTER

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZR06231J

NPI: 1124170519

OSHPD Facility Number: 206182233

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS ADJUSTED 8A-1	AUDIT ADJUSTMENTS 8A-2	AS AUDITED	
160		Activities					
160	.01-.19	Salaries and Wages	6700	$ 82,702	$ 0	$ 82,702	(Sch 2)
160	.20-.39	Fringe Benefits	6700	24,683	0	24,683	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	9,752	0	9,752	(Sch 4)
160		Activities - Total	6700	$ 117,137	$ 0	$ 117,137	
165		Administration					
165	.01-.19	Salaries and Wages	6900	$ 196,304	$ 0	$ 196,304	(Sch 6)
165	.20-.39	Fringe Benefits	6900	69,351	0	69,351	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	487,475	0	487,475	(Sch 6)
165		Administration - Total	6900	$ 753,130	$ 0	$ 753,130	
166		Medical Records					
166	.01-.19	Medical Records - Salaries and Wages	6900	$ 55,873	$ 0	$ 55,873	(Sch 3)
166	.20-.39	Medical Records - Fringe Benefits	6900	17,774	0	17,774	(Sch 3)
166	.49	Medical Records - Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Medical Records - Other - Nonlabor	6900	5,857	0	5,857	(Sch 4)
166		Medical Records - Total	6900	$ 79,504	$ 0	$ 79,504	
167		DPH Licensing Fees	6900	$ 26,393	$ 0	$ 26,393	(Sch 6)
168		Liability Insurance	6900	$ 57,901	$ 0	$ 57,901	(Sch 6)
169		Quality Assurance Fees	6900	$ 286,366	$ 0	$ 286,366	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	$ 12,723	$ 0	$ 12,723	(Sch 3)
170	.20-.39	Fringe Benefits	6800	5,660	0	5,660	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	0	0	0	(Sch 4)
170		Inservice Education - Nursing - Total	6800	$ 18,383	$ 0	$ 18,383	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	$ 0	$ 0	$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900	0	0	0	(Sch 6)
174	.49	Agency Staff	6900	0	0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900	63,970	0	63,970	(Sch 6)
174		Caregiver Training - Total	6900	$ 63,970	$ 0	$ 63,970	
		Subtotal 155 - 174		$ 1,508,886	$ 0	$ 1,508,886	
200		**Total**		**$ 6,465,341**	**$ 0**	**$ 6,465,341**	

NOTE 1: Ancillary service costs are reclassified only if the facility has an Adult Subacute unit.

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: COUNTRY VILLA RIVERVIEW REHABILITATION AND HEALTHCARE CENTER

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZR06231J

NPI: 1124170519

OSHPD Facility Number: 206182233

Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
005		Plant Operations and Maintenance				
005	1	Salaries and Wages		$ 68,178	$	$ 68,178
005	2	Fringe Benefits		19,440		19,440
005	3	Agency Staff		0		0
005	4	Other - Nonlabor		247,166		247,166
005	5	Plant Operations and Maintenance - Total		$ 334,784	$ 0	$ 334,784
010		Housekeeping				
010	1	Salaries and Wages		$ 122,729	$	$ 122,729
010	2	Fringe Benefits		37,191		37,191
010	3	Agency Staff		0		0
010	4	Other - Nonlabor		26,105		26,105
010	5	Housekeeping - Total		$ 186,025	$ 0	$ 186,025
015	4	Depreciation: Buildings and Improvements		$ 92,305	$	$ 92,305
020	4	Depreciation: Leasehold Improvements		2,901		2,901
025	4	Depreciation: Equipment		23,251		23,251
030	4	Depreciation and Amortization - Other		0		0
035	4	Leases and Rentals		33,203		33,203
040	4	Property Taxes		32,116		32,116
045	4	Property Insurance		18,266		18,266
050	4	Interest-Property, Plant, and Equipment		257,524		257,524
055	4	Interest-Other		0		0
		Subtotal 005 - 055		980,375	0	980,375
060		Laundry and Linen				
060	1	Salaries and Wages		$ 54,319	$	$ 54,319
060	2	Fringe Benefits		16,685		16,685
060	3	Agency Staff		0		0
060	4	Other - Nonlabor		30,846		30,846
060	5	Laundry and Linen - Total		$ 101,850	$ 0	$ 101,850
065		Dietary				
065	1	Salaries and Wages		$ 216,195	$	$ 216,195
065	2	Fringe Benefits		64,160		64,160
065	3	Agency Staff		0		0
065	4	Other - Nonlabor		226,840		226,840
065	5	Dietary - Total		$ 507,195	$ 0	$ 507,195
070	4	Provision for Bad Debts		$ 0	$	$ 0
		Ancillary Services (Note 1)				
075		Patient Supplies				
075	1	Salaries and Wages		$ 5,036	$	$ 5,036
075	2	Fringe Benefits		897		897
075	3	Agency Staff		0		0
075	4	Other - Nonlabor		9,861		9,861
075	5	Patient Supplies - Total		$ 15,794	$ 0	$ 15,794
077		Specialized Support Surfaces				
077	1	Salaries and Wages		$ 0	$	$ 0
077	2	Fringe Benefits		0		0
077	3	Agency Staff		0		0
077	4	Other - Nonlabor		20,881		20,881
077	5	Specialized Support Surfaces - Total		$ 20,881	$ 0	$ 20,881

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: COUNTRY VILLA RIVERVIEW REHABILITATION AND HEALTHCARE CENTER

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZR06231J

NPI: 1124170519

OSHPD Facility Number: 206182233

Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
080		Physical Therapy				
080	1	Salaries and Wages		$ 0	$	$ 0
080	2	Fringe Benefits		0		0
080	3	Agency Staff		252,204		252,204
080	4	Other - Nonlabor		108		108
080	5	Physical Therapy - Total		$ 252,312	$ 0	$ 252,312
081		Respiratory Therapy				
081	1	Salaries and Wages		$ 0	$	$ 0
081	2	Fringe Benefits		0		0
081	3	Agency Staff		0		0
081	4	Other - Nonlabor		10,321		10,321
081	5	Respiratory Therapy - Total		$ 10,321	$ 0	$ 10,321
082		Occupational Therapy				
082	1	Salaries and Wages		$ 0	$	$ 0
082	2	Fringe Benefits		0		0
082	3	Agency Staff		173,183		173,183
082	4	Other - Nonlabor		241		241
082	5	Occupational Therapy - Total		$ 173,424	$ 0	$ 173,424
083		Speech Pathology				
083	1	Salaries and Wages		$ 0	$	$ 0
083	2	Fringe Benefits		0		0
083	3	Agency Staff		87,054		87,054
083	4	Other - Nonlabor		0		0
083	5	Speech Pathology - Total		$ 87,054	$ 0	$ 87,054
085		Pharmacy				
085	1	Salaries and Wages		$ 0	$	$ 0
085	2	Fringe Benefits		0		0
085	3	Agency Staff		0		0
085	4	Other - Nonlabor		92,695		92,695
085	5	Pharmacy - Total		$ 92,695	$ 0	$ 92,695
090		Laboratory				
090	1	Salaries and Wages		$ 387	$	$ 387
090	2	Fringe Benefits		69		69
090	3	Agency Staff		0		0
090	4	Other - Nonlabor		26,076		26,076
090	5	Laboratory - Total		$ 26,532	$ 0	$ 26,532
095		Home Health Services				
095	1	Salaries and Wages		$ 0	$	$ 0
095	2	Fringe Benefits		0		0
095	3	Agency Staff		0		0
095	4	Other - Nonlabor		0		0
095	5	Home Health Services - Total		$ 0	$ 0	$ 0
100		Other Ancillary Services				
100	1	Salaries and Wages		$ 0	$	$ 0
100	2	Fringe Benefits		0		0
100	3	Agency Staff		0		0
100	4	Other - Nonlabor		15,963		15,963
100	5	Other Ancillary Services - Total		$ 15,963	$ 0	$ 15,963

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
COUNTRY VILLA RIVERVIEW REHABILITATION AND HEALTHCARE CENTER

Fiscal Period:
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number:
ZZR06231J

NPI:
1124170519

OSHPD Facility Number:
206182233

Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
101		Subacute Ancillary Services				
101	1	Salaries and Wages		$ 0	$	$ 0
101	2	Fringe Benefits		0		0
101	3	Agency Staff		0		0
101	4	Other - Nonlabor		0		0
101	5	Subacute Ancillary Services - Total		$ 0	$ 0	$ 0
102		Subacute Pediatrics Ancillary Services				
102	1	Salaries and Wages		$ 0	$	$ 0
102	2	Fringe Benefits		0		0
102	3	Agency Staff		0		0
102	4	Other - Nonlabor		0		0
102	5	Subacute Pediatrics Ancillary Services - Total		$ 0	$ 0	$ 0
104		**Subtotal 075 - 102**		$ 694,976	$ 0	$ 694,976
		Routine Services				
105		Skilled Nursing Care				
105	1	Salaries and Wages		$ 1,980,434	$	$ 1,980,434
105	2	Fringe Benefits		560,714		560,714
105	3	Agency Staff		1,065		1,065
105	4	Other - Nonlabor		129,846		129,846
105	5	Skilled Nursing Care - Total		$ 2,672,059	$ 0	$ 2,672,059
110		Intermediate Care				
110	1	Salaries and Wages		$ 0	$	$ 0
110	2	Fringe Benefits		0		0
110	3	Agency Staff		0		0
110	4	Other - Nonlabor		0		0
110	5	Intermediate Care - Total		$ 0	$ 0	$ 0
115		Mentally Disordered				
115	1	Salaries and Wages		$ 0	$	$ 0
115	2	Fringe Benefits		0		0
115	3	Agency Staff		0		0
115	4	Other - Nonlabor		0		0
115	5	Mentally Disordered - Total		$ 0	$ 0	$ 0
120		Developmentally Disabled				
120	1	Salaries and Wages		$ 0	$	$ 0
120	2	Fringe Benefits		0		0
120	3	Agency Staff		0		0
120	4	Other - Nonlabor		0		0
120	5	Developmentally Disabled - Total		$ 0	$ 0	$ 0
125		Subacute Care				
125	1	Salaries and Wages		$ 0	$	$ 0
125	2	Fringe Benefits		0		0
125	3	Agency Staff		0		0
125	4	Other - Nonlabor		0		0
125	5	Subacute Care - Total		$ 0	$ 0	$ 0
126		Subacute Care - Pediatrics				
126	1	Salaries and Wages		$ 0	$	$ 0
126	2	Fringe Benefits		0		0
126	3	Agency Staff		0		0
126	4	Other - Nonlabor		0		0
126	5	Subacute Care - Pediatrics - Total		$ 0	$ 0	$ 0

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
COUNTRY VILLA RIVERVIEW REHABILITATION AND HEALTHCARE CENTER

Fiscal Period:
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number:
ZZR06231J

NPI:
1124170519

OSHPD Facility Number:
206182233

Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
128		Transitional Inpatient Care				
128	1	Salaries and Wages		$ 0	$	$ 0
128	2	Fringe Benefits		0		0
128	3	Agency Staff		0		0
128	4	Other - Nonlabor		0		0
128	5	Transitional Inpatient Care - Total		$ 0	$ 0	$ 0
130		Hospice Inpatient Care				
130	1	Salaries and Wages		$ 0	$	$ 0
130	2	Fringe Benefits		0		0
130	3	Agency Staff		0		0
130	4	Other - Nonlabor		0		0
130	5	Hospice Inpatient Care - Total		$ 0	$ 0	$ 0
135		Other Routine Services				
135	1	Salaries and Wages		$ 0	$	$ 0
135	2	Fringe Benefits		0		0
135	3	Agency Staff		0		0
135	4	Other - Nonlabor		0		0
135	5	Other Routine Services - Total		$ 0	$ 0	$ 0
		Other Nonreimbursable				
139		Residential Care **				
139	1	Salaries and Wages		$ 0	$	$ 0
139	2	Fringe Benefits		0		0
139	3	Agency Staff		0		0
139	4	Other - Nonlabor		0		0
139	5	Residential Care - Total		$ 0	$ 0	$ 0
140		Beauty and Barber				
140	1	Salaries and Wages		$ 0	$	$ 0
140	2	Fringe Benefits		0		0
140	3	Agency Staff		0		0
140	4	Other - Nonlabor		0		0
140	5	Beauty and Barber - Total		$ 0	$ 0	$ 0
145		Other Nonreimbursable				
145	1	Salaries and Wages		$ 0	$	$ 0
145	2	Fringe Benefits		0		0
145	3	Agency Staff		0		0
145	4	Other - Nonlabor		0		0
145	5	Other Nonreimbursable - Total		$ 0	$ 0	$ 0
146		**Subtotal 105 - 145**		$ 2,672,059	$ 0	$ 2,672,059
155		Social Services				
155	1	Salaries and Wages		$ 75,504	$	$ 75,504
155	2	Fringe Benefits		22,143		22,143
155	3	Agency Staff		0		0
155	4	Other - Nonlabor		8,455		8,455
155	5	Social Services - Total		$ 106,102	$ 0	$ 106,102
160		Activities				
160	1	Salaries and Wages		$ 82,702	$	$ 82,702
160	2	Fringe Benefits		24,683		24,683
160	3	Agency Staff		0		0
160	4	Other - Nonlabor		9,752		9,752
160	5	Activities - Total		$ 117,137	$ 0	$ 117,137

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: COUNTRY VILLA RIVERVIEW REHABILITATION AND HEALTHCARE CENTER

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZR06231J

NPI: 1124170519

OSHPD Facility Number: 206182233

Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
165		Administration				
165	1	Salaries and Wages		$ 196,304	$	$ 196,304
165	2	Fringe Benefits		69,351		69,351
165	3	Agency Staff		0		0
165	4	Other - Nonlabor		487,475		487,475
165	5	Administration - Total		$ 753,130	$ 0	$ 753,130
166		Medical Records				
166	1	Medical Records - Salaries and Wages		$ 55,873	$	$ 55,873
166	2	Medical Records - Fringe Benefits		17,774		17,774
166	3	Medical Records - Agency Staff		0		0
166	4	Medical Records - Other - Nonlabor		5,857		5,857
166	5	Medical Records - Total		$ 79,504	$ 0	$ 79,504
167	4	DPH Licensing Fees ***		$ 26,393	$	$ 26,393
168	4	Liability Insurance ***		$ 57,901	$	$ 57,901
169	4	Quality Assurance Fees ***		$ 286,366	$	$ 286,366
170		Inservice Education - Nursing				
170	1	Salaries and Wages		$ 12,723	$	$ 12,723
170	2	Fringe Benefits		5,660		5,660
170	3	Agency Staff		0		0
170	4	Other - Nonlabor		0		0
170	5	Inservice Education - Nursing - Total		$ 18,383	$ 0	$ 18,383
174		Caregiver Training ***				
174	1	Salaries and Wages		$ 0	$	$ 0
174	2	Fringe Benefits		0		0
174	3	Agency Staff		0		0
174	4	Other - Nonlabor		63,970		63,970
174	5	Caregiver Training - Total		$ 63,970	$ 0	$ 63,970
		Subtotal 155 - 174		$ 1,508,886	$ 0	$ 1,508,886
200		**Total**		**$ 6,465,341**	**$ $ -**	**$ 6,465,341**

NOTE 1: Ancillary service costs are reclassified only if the facility has an Adult Subacute unit.

* Amounts reclassified from ancillary service type accounts (lines 75 through 100)

** Complete with Direct Residential Care Costs

*** Amounts reclassified from Administration (line 165)

**** Totals in column 5 must match page 10.1, column 14, for each respective cost center (except reclasses)

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
COUNTRY VILLA RIVERVIEW REHABILITATION AND HEALTHCARE CENTER	ZZR06231J	1124170519	206182233	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	Sub No.		TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	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	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							

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
COUNTRY VILLA RIVERVIEW REHABILITATION AND HEALTHCARE CENTER	ZZR06231J	1124170519	206182233	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	Sub No.		TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
083	1	Speech Pathology - Salaries and Wages	0							
083	2	Speech Pathology - Fringe Benefits	0							
083	3	Speech Pathology - Agency Staff	0							
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 Ancillary Services - Salaries and Wages	0							
101	2	Subacute Ancillary Services - Fringe Benefits	0							
101	3	Subacute Ancillary Services - Agency Staff	0							
101	4	Subacute Ancillary Services - Other - Nonlabor	0							
102	1	Subacute Pediatrics Ancillary Services - Salaries and Wages	0							
102	2	Subacute Pediatrics Ancillary - Services Fringe Benefits	0							
102	3	Subacute Pediatrics Ancillary - Services Agency Staff	0							
102	4	Subacute Pediatrics 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 - Salaries and Wages	0							
115	2	Mentally Disordered - Fringe Benefits	0							
115	3	Mentally Disordered - Agency Staff	0							
115	4	Mentally Disordered - Other - Nonlabor	0							
120	1	Developmentally Disabled - Salaries and Wages	0							
120	2	Developmentally Disabled - Fringe Benefits	0							
120	3	Developmentally Disabled - Agency Staff	0							
120	4	Developmentally Disabled - Other - Nonlabor	0							
125	1	Subacute Care - Salaries and Wages	0							
125	2	Subacute Care - Fringe Benefits	0							

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
COUNTRY VILLA RIVERVIEW REHABILITATION AND HEALTHCARE CENTER	ZZR06231J	1124170519	206182233	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	Sub No.		TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
125	3	Subacute Care - Agency Staff	0							
125	4	Subacute Care - Other - Nonlabor	0							
126	1	Subacute Care - Pediatrics - Salaries and Wages	0							
126	2	Subacute Care - Pediatrics - Fringe Benefits	0							
126	3	Subacute Care - Pediatrics - Agency Staff	0							
126	4	Subacute Care - Pediatrics - Other - Nonlabor	0							
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	0							
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							

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
COUNTRY VILLA RIVERVIEW REHABILITATION AND HEALTHCARE CENTER	ZZR06231J	1124170519	206182233	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	Sub No.		TOTAL ADJ (Pages 1 & 2)		AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
167	4	DPH Licensing Fees	0								
168	4	Liability Insurance	0								
169	4	Quality Assurance Fees	0								
170	1	Inservice Education - Nursing - Salaries and Wages	0								
170	2	Inservice Education - Nursing - Fringe Benefits	0								
170	3	Inservice Education - Nursing - Agency Staff	0								
170	4	Inservice Education - Nursing - Other - Nonlabor	0								
174	1	Caregiver Training - Salaries and Wages	0								
174	2	Caregiver Training - Fringe Benefits	0								
174	3	Caregiver Training - Agency Staff	0								
174	4	Caregiver Training - Other - Nonlabor	0								
180	4	Professional Liability - Deductible	0								
			0								
			0								
			0								
			0								
			0								
			0								
			0								
200		Total	$0	0	0	0	0	0	0	0	0
			(To Sch 8)								

Provider Name	Fiscal Period	Provider Number	Adjustments
COUNTRY VILLA RIVERVIEW REHABILITATION AND HEALTHCARE CENTER	JANUARY 1, 2009 TRHOUGH DECEMBER 31, 2009	ZZR06231J	8

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
							MEMORANDUM ADJUSTMENTS			
1	10.7	075	1,2,3	7	075		Patient Supplies (Square Feet)	0	104	104
	10.7	080	1,2,3	7	080		Physical Therapy	0	323	323
	10.7	082	1,2,3	7	082		Occupational Therapy	0	177	177
	10.7	083	1,2,3	7	083		Speech Pathology	0	69	69
	10.7	085	1,2,3	7	085		Pharmacy	0	85	85
	10.7	105	1,2,3	7	105		Skilled Nursing Care	0	10,729	10,729
	10.7	140	1,2,3	7	140		Beauty and Barber	0	80	80
	10.7	175	1,2,3	7	N/A		Total - Square Feet	0	11,567	11,567 *
							To reconcile provider's reported statistics on page 10.7 to provider's reported statistics on page 11(1).			
							42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304			
2	10.7	105	4	7	105		Skilled Nursing Care (Pounds of Laundry)	0	284,850	284,850
	10.7	175	4	7	N/A		Total - Pounds of Laundry	0	284,850	284,850
							To reconcile provider's reported laundry pounds statistics on page 10.7 to provider's reported statistics on page 11(1).			
							42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304			
3	10.7	105	5	7	105		Skilled Nursing Care (Dietary Meals)	0	85,455	85,455
	10.7	175	5	7	N/A		Total - Dietary Meals	0	85,455	85,455
							To reconcile provider's reported dietary meals statistics on page 10.7 to provider's reported statistics on page 11(1).			
							42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304			

*Balance carried forward from prior/to subsequent adjustments

Provider Name	Fiscal Period	Provider Number	Adjustments
COUNTRY VILLA RIVERVIEW REHABILITATION AND HEALTHCARE CENTER	JANUARY 1, 2009 TRHOUGH DECEMBER 31, 2009	ZZR06231J	8

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
							RECLASSIFICATIONS OF REPORTED COSTS				
4	10.5	100	4	8A-2	100	4	Other Ancillary Services - Other - Nonlabor		$15,963	($426)	$15,537
	10.5	140	4	8A-2	140	4	Beauty and Barber		0	426	426
							To reclassify beauty and barber expense to a nonreimbursable cost center.				
							42 CFR 413.9, 413.20 and 413.24 and 413.24				
							CMS Pub. 15-1, Section 2328				
5	10.5	105	3	8A-2	105	3	Skilled Nursing Care - Agency Staff		$1,065	($1,065)	$0
	10.5	105	4	8A-2	105	4	Skilled Nursing Care - Other - Nonlabor		129,846	1,065	130,911
							To reclassify wound care consultant expenses to the appropriate cost center.				
							42 CFR 413.20 and 413.24				
							CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8				
6	10.5	165	4	8A-2	165	4	Administration - Other - Nonlabor		$487,475	($3,473)	$484,002 *
	10.5	168	4	8A-2	168	4	Administration - Liability Insurance		57,901	3,473	61,374
							To reconcile the provider's insurance expense to the provider's invoices.				
							42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304				
7	10.5	005	4	8A-2	005	4	Plant Operations and Maintenance - Other - Nonlabor		$247,166	$816	$247,982
	10.5	165	4	8A-2	165	4	Administration - Other - Nonlabor	*	484,002	(816)	483,186
							To reclassify security expense for proper cost determination.				
							42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304				

*Balance carried forward from prior/to subsequent adjustments

Provider Name	Fiscal Period	Provider Number	Adjustments
COUNTRY VILLA RIVERVIEW REHABILITATION AND HEALTHCARE CENTER	JANUARY 1, 2009 TRHOUGH DECEMBER 31, 2009	ZZR06231J	8

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 STATISTICS				
8	10.7	005	1	7	005		Plant Operations and Maintenance (Square Feet)		0	1,150	1,150
	10.7	010	1,2	7	010		Housekeeping		0	397	397
	10.7	060	1,2,3	7	060		Laundry and Linen		0	816	816
	10.7	065	1,2,3	7	065		Dietary		0	3,180	3,180
	10.7	155	1,2,3	7	155		Social Services		0	124	124
	10.7	160	1,2,3	7	160		Activities		0	2,695	2,695
	10.7	165	1,2,3	7	165		Administration		0	725	725
	10.7	166	1,2,3	7	166		Medical Records		0	186	186
	10.7	170	1,2,3	7	170		Inservice Education - Nursing		0	539	539
	10.7	175	1	7	N/A		Total - Square Feet	*	11,567	9,812	21,379
	10.7	175	2	7	N/A		Total - Square Feet	*	11,567	8,662	20,229
	10.7	175	3	7	N/A		Total - Square Feet	*	11,567	8,265	19,832

To adjust square footage statistics to agree with the provider's records.
42 CFR 413.20 and 413.50 / CMS Pub. 15-1, Sections 2304 and 2306

*Balance carried forward from prior/to subsequent adjustments