

**REPORT
ON THE
RATE SETTING AUDIT
COUNTRY VILLA HUNTINGTON DRIVE
HEALTHCARE CENTER
ARCADIA, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1649264292
FISCAL PERIOD ENDED
DECEMBER 31, 2011**

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

**Section Chief: Daniel J. Giardinelli
Audit Supervisor: Henry Kwan
Auditor: Miriam Dau**



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



EDMUND G. BROWN JR.
GOVERNOR

June 26, 2013

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

COUNTRY VILLA HUNTINGTON DRIVE HEALTHCARE CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1649264292
FISCAL PERIOD ENDED DECEMBER 31, 2011

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 payment data reports, 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 that include a summary of the total due the State in the amount of \$1,301, which resulted from Medi-Cal overpayments

The audit settlement will be incorporated into a Statement(s) of Account Status, which may reflect tentative retroactive adjustment determinations, payments from the provider, and other financial transactions initiated by the Department. The Statement(s) of Account Status will be forwarded to the provider by the State's fiscal intermediary. Instructions regarding payment will be included with the Statement(s) of Account Status.

Future Medi-Cal long-term care prospective rates may be affected by this examination. The extent to which the rates change will be determined by the Department's Fee-For-Service Rates Development Division.

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

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

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—Burbank at (818) 295-2620.

Original Signed By

Daniel J. Giardinelli, Chief
Audits Section—Burbank
Financial Audits Branch

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:

COUNTRY VILLA HUNTINGTON DRIVE HEALTHCARE CENTER

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1649264292

OSHPD Facility No.:

206190399

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	\$ 3,285,647	\$ 101.50
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 781,140	\$ 24.13
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 677,276	\$ 20.92
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 412,340	\$ 12.74
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 55,953	\$ 1.73
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 16,915	\$ 0.52
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 97,593	\$ 3.01
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 313,460	\$ 9.68
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 998,559	\$ 30.85
11	Cost of Routine Service/Audited Total Costs	\$ 6,670,402	\$ 6,638,884	\$ 205.08
12	Total Patient Days (Adj)	32,372	32,372	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 206.05	\$ 205.08	
14	Overpayments (Adj 6)	\$ 0	\$ 1,301	
15	Medi-Cal Days (Adj 5)	12,055	11,902	
16	Medi-Cal Managed Care Days (Adj)		0	
INTERMEDIATE CARE				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
18	Total Patient Days (Adj)	0	0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj)	\$ 0	\$ 0	
MENTALLY DISORDERED CARE				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
22	Total Patient Days (Adj)	0	0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj)	\$ 0	\$ 0	
DEVELOPMENTALLY DISABLED CARE				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
26	Total Patient Days (Adj)	0	0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj)	\$ 0	\$ 0	
SUBACUTE CARE				
29	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
37	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
38	Cost of Administration (Subacute Care Sch.1, Ln. 34)	\$ N/A	\$ 0	\$ 0.00
39	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
40	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
41	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
42	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:

COUNTRY VILLA HUNTINGTON DRIVE HEALTHCARE CENTER

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1649264292

OSHPD Facility No.:

206190399

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. 43 + Ln. 44)	\$ 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	\$ 0	
50	Total Patient Days (Adj)	0	0	
51	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
52	Overpayments (Adj)	\$ 0	\$ 0	
HOSPICE INPATIENT CARE				
53	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
54	Total Patient Days (Adj)	0	0	
55	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
56	Overpayments (Adj)	\$ 0	\$ 0	
OTHER ROUTINE SERVICES				
57	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
58	Total Patient Days (Adj)	0	0	
59	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
60	Overpayments (Adj)	\$ 0	\$ 0	

**ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR**

Provider Name:
COUNTRY VILLA HUNTINGTON DRIVE HEALTHCARE CENTER

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:
1649264292

OSHPD Facility No.:
206190399

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Svcs	Activities	Total
			155	160	
	GENERAL SERVICES				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 69,230	\$ 69,230		
160	Activities	96,656		\$ 96,656	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
	ANCILLARY SERVICES				
075	Patient Supplies	3,508	0	0	3,508
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	667,566	0	0	667,566
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	453,693	0	0	453,693
083	Speech Pathology	46,995	0	0	46,995
085	Pharmacy	0	0	0	0
090	Laboratory	117,219	0	0	117,219
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	3,119,761	69,230	96,656	3,285,647
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	\$ 4,574,628	\$ 69,230	\$ 96,656	\$ 4,574,628

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
COUNTRY VILLA HUNTINGTON DRIVE HEALTHCARE CENTER

Provider NPI:
1649264292

OSHPD Facility Number:
206190399

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 60,056	\$ 60,056										
010	Housekeeping	130,592	98	\$ 130,690									
060	Laundry and Linen	84,818	1,835	4,000	\$ 90,654								
065	Dietary	383,434	4,263	9,292	0	\$ 396,989							
155	Social Services	N/A	221	482	0	0	\$ 703						
160	Activities	N/A	1,921	4,188	0	0	0	\$ 6,109					
165	Administration	N/A	4,702	10,249	0	0	0	0		\$ 14,950	\$ 14,950		
166	Medical Records	119,404	1,891	4,121	0	0	0	0		125,415		\$ 125,415	
170	Inservice Education - Nursing	63,922	193	421	0	0	0	0	\$ 64,537				
ANCILLARY SERVICES													
075	Patient Supplies		288	629	0	0	0	0	0	917	54	450	\$ 1,421
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	163	1,366	1,529
080	Physical Therapy		2,333	5,084	0	0	0	0	0	7,417	1,493	12,521	21,430
081	Respiratory Therapy		0	0	0	0	0	0	0	0	10	83	93
082	Occupational Therapy		2,428	5,292	0	0	0	0	0	7,719	1,040	8,721	17,480
083	Speech Pathology		322	702	0	0	0	0	0	1,025	110	923	2,058
085	Pharmacy		491	1,070	0	0	0	0	0	1,561	1,000	8,386	10,947
090	Laboratory		0	0	0	0	0	0	0	0	266	2,230	2,496
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	121	1,014	1,135
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		38,437	83,782	90,654	396,989	703	6,109	64,537	681,210	10,644	89,286	781,140
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		632	1,378	0	0	0	0	0	2,010	52	435	2,497
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 842,226	\$ 60,056	\$ 130,690	\$ 90,654	\$ 396,989	\$ 703	\$ 6,109	\$ 64,537	\$ 701,860	\$ 14,950	\$ 125,415	\$ 842,226

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
COUNTRY VILLA HUNTINGTON DRIVE HEALTHCARE CENTER

Provider NPI:
1649264292

OSHPD Facility Number:
206190399

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 180,210	\$ 180,210										
010	Housekeeping	33,099	295	\$ 33,394									
060	Laundry and Linen	32,187	5,507	1,022	\$ 38,716								
065	Dietary	242,607	12,792	2,374	0	\$ 257,773							
155	Social Services	4,429	663	123	0	0	\$ 5,215						
160	Activities	9,800	5,765	1,070	0	0	0	\$ 16,635					
165	Administration	N/A	14,109	2,619	0	0	0	0		\$ 16,728	\$ 16,728		
166	Medical Records	19,249	5,673	1,053	0	0	0	0		25,975		\$ 25,975	
170	Inservice Education - Nursing	216	580	108	0	0	0	0	\$ 904				
ANCILLARY SERVICES													
075	Patient Supplies	17,332	866	161	0	0	0	0	0	18,358	60	93	\$ 18,512
077	Specialized Support Surfaces	77,117	0	0	0	0	0	0	0	77,117	182	283	77,582
080	Physical Therapy	2,240	6,999	1,299	0	0	0	0	0	10,538	1,670	2,593	14,802
081	Respiratory Therapy	4,680	0	0	0	0	0	0	0	4,680	11	17	4,708
082	Occupational Therapy	115	7,285	1,352	0	0	0	0	0	8,752	1,163	1,806	11,721
083	Speech Pathology	0	967	179	0	0	0	0	0	1,146	123	191	1,461
085	Pharmacy	465,532	1,474	273	0	0	0	0	0	467,279	1,118	1,737	470,134
090	Laboratory	8,651	0	0	0	0	0	0	0	8,651	297	462	9,410
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	57,254	0	0	0	0	0	0	0	57,254	135	210	57,599
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	190,885	115,339	21,408	38,716	257,773	5,215	16,635	904	646,875	11,909	18,492	677,276 *
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	14,551	1,897	352	0	0	0	0	0	16,800	58	90	16,948
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,360,154	\$ 180,210	\$ 33,394	\$ 38,716	\$ 257,773	\$ 5,215	\$ 16,635	\$ 904	\$ 1,317,451	\$ 16,728	\$ 25,975	\$ 1,360,154

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
COUNTRY VILLA HUNTINGTON DRIVE HEALTHCARE CENTER

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:
1649264292

OSHPD Facility Number:
206190399

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital	Plant Ops	Hskpng	Laundry	Dietary	Soc Srvs	Activities
				Various	5	10	60	65	155	160
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 479,458	88%							
	Property Tax (line 40)	65,061	12%	\$ 544,519						
005	Plant Operations and Maintenance			8,761	\$ 8,761					
010	Housekeeping			876	14	\$ 890				
060	Laundry and Linen			16,373	268	27	\$ 16,668			
065	Dietary			38,030	622	63	0	\$ 38,715		
155	Social Services			1,971	32	3	0	0	\$ 2,007	
160	Activities			17,139	280	29	0	0	0	\$ 17,448
165	Administration			41,945	686	70	0	0	0	0
166	Medical Records			16,866	276	28	0	0	0	0
170	Inservice Education - Nursing			1,725	28	3	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			2,574	42	4	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			20,808	340	35	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			21,657	354	36	0	0	0	0
083	Speech Pathology			2,875	47	5	0	0	0	0
085	Pharmacy			4,381	72	7	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			342,898	5,607	571	16,668	38,715	2,007	17,448
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			5,640	92	9	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 544,519	100%	\$ 544,519	\$ 8,761	\$ 890	\$ 16,668	\$ 38,715	\$ 2,007	\$ 17,448

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:

COUNTRY VILLA HUNTINGTON DRIVE HEALTHCARE CENTER

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1649264292

OSHPD Facility Number:

206190399

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 88% Of Total	Property Tax 12% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 479,458	88%							
	Property Tax (line 40)	65,061	12%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 42,701	\$ 42,701				
166	Medical Records				17,170		\$ 17,170			
170	Inservice Education - Nursing			\$ 1,756						
	ANCILLARY SERVICES									
075	Patient Supplies			0	2,620	153	62	\$ 2,835	\$ 2,496	\$ 339
077	Specialized Support Surfaces			0	0	465	187	652	574	78
080	Physical Therapy			0	21,183	4,263	1,714	27,160	23,915	3,245
081	Respiratory Therapy			0	0	28	11	40	35	5
082	Occupational Therapy			0	22,047	2,969	1,194	26,210	23,079	3,132
083	Speech Pathology			0	2,927	314	126	3,367	2,965	402
085	Pharmacy			0	4,460	2,855	1,148	8,463	7,452	1,011
090	Laboratory			0	0	759	305	1,065	937	127
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	345	139	484	426	58
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			1,756	425,670	30,400	12,223	468,293	412,340	55,953
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	5,742	148	60	5,949	5,239	711
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 544,519	100%	\$ 1,756	\$ 484,649	\$ 42,701	\$ 17,170	\$ 544,519	\$ 479,458	\$ 65,061

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name: COUNTRY VILLA HUNTINGTON DRIVE HEALTHCARE CENTER
 Provider NPI: 1649264292

OSHPD Facility Number: 206190399

Fiscal Period: JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

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. 70% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 7% of Total	Quality Assur. Fees 22% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 25,559												
055	Interest - Other	64,475												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,312,590												
	Total Costs Allocable as Administration	1,402,624	70%											
167	CDPH Licensing Fees	23,760	1%											
168	Professional Liability Insurance	137,084	7%											
169	Quality Assurance Fees	440,301	22%											
174	Caregiver Training	0	0%											
	Total	2,003,769	100%						\$ 2,003,769					
ANCILLARY SERVICES														
075	Patient Supplies			\$ 3,508	\$ 917	\$ 18,358	\$ 2,620	\$ 25,404	7,191	\$ 5,034	\$ 85	\$ 492	\$ 1,580	\$ -
077	Specialized Support Surfaces			0	0	77,117	0	77,117	21,830	15,281	259	1,493	4,797	0
080	Physical Therapy			667,566	7,417	10,538	21,183	706,704	200,050	140,034	2,372	13,686	43,958	0
081	Respiratory Therapy			0	0	4,680	0	4,680	1,325	927	16	91	291	0
082	Occupational Therapy			453,693	7,719	8,752	22,047	492,211	139,333	97,532	1,652	9,532	30,616	0
083	Speech Pathology			46,995	1,025	1,146	2,927	52,093	14,746	10,322	175	1,009	3,240	0
085	Pharmacy			0	1,561	467,279	4,460	473,300	133,979	93,785	1,589	9,166	29,440	0
090	Laboratory			117,219	0	8,651	0	125,870	35,631	24,941	422	2,438	7,829	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	57,254	0	57,254	16,207	11,345	192	1,109	3,561	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			3,285,647	681,210	646,875	425,670	5,039,403	1,426,527	998,559	16,915	97,593	313,460	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	2,010	16,800	5,742	24,552	6,950	4,865	82	475	1,527	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 2,003,769		\$ 4,574,628	\$ 701,860	\$ 1,317,451	\$ 484,649	\$ 7,078,588	\$ 2,003,769					
	Total Administrative Costs							\$ 2,003,769		\$ 1,402,624	\$ 23,760	\$ 137,084	\$ 440,301	\$ -
	Unit Cost Multiplier							0.28307467						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 140,366	\$ 42,703	\$ 59,870	\$ 242,939							
	TOTAL FACILITY COSTS							\$ 9,325,296						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name: COUNTRY VILLA HUNTINGTON DRIVE HEALTHCARE CENTER 1649264292

Provider NPI:

OSHPD Facility Number: 206190399

Fiscal Period: JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 4)	Plant Ops (SQ FT) 5 (Adj 4)	Hskpng (SQ FT) 10 (Adj 4)	Laundry (LBS) 60 (Adj)	Dietary (MEALS) 65 (Adj)	Soc Svcs (DIRECT EXP) 155 (Adj)	Activities (DIRECT EXP) 160 (Adj)	Inserv. Ed (DIRECT EXP) 170 (Adj)	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	320									
010	Housekeeping	32	32								
060	Laundry and Linen	598	598	598							
065	Dietary	1,389	1,389	1,389							
155	Social Services	72	72	72							
160	Activities	626	626	626							
165	Administration	1,532	1,532	1,532							
166	Medical Records	616	616	616							
170	Inservice Education - Nursing	63	63	63							
	ANCILLARY SERVICES										
075	Patient Supplies	94	94	94						25,404	25,404
077	Specialized Support Surfaces									77,117	77,117
080	Physical Therapy	760	760	760						706,704	706,704
081	Respiratory Therapy									4,680	4,680
082	Occupational Therapy	791	791	791						492,211	492,211
083	Speech Pathology	105	105	105						52,093	52,093
085	Pharmacy	160	160	160						473,300	473,300
090	Laboratory									125,870	125,870
095	Home Health Services									0	0
100	Other Ancillary Services									57,254	57,254
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	12,524	12,524	12,524	321,130	96,339	3,310,646	3,310,646	3,310,646	5,039,403	5,039,403
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	206	206	206						24,552	24,552
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	19,888	19,568	19,536	321,130	96,339	3,310,646	3,310,646	3,310,646	7,078,588	7,078,588
	TOTAL DIRECT SALARIES COSTS - SCH. 2						\$ 69,230	\$ 96,656			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.020911327	0.02919551			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		\$ 60,056	\$ 130,690	\$ 90,654	\$ 396,989	\$ 703	\$ 6,109	\$ 64,537	\$ 14,950	\$ 125,415
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		3.06909240	6.68971186	0.28229616	4.12075047	0.00021224	0.00184526	0.01949372	0.00211207	0.01771758
	TOTAL INDIRECT OTHER COSTS - SCH. 4		\$ 180,210	\$ 33,394	\$ 38,716	\$ 257,773	\$ 5,215	\$ 16,635	\$ 904	\$ 16,728	\$ 25,975
	UNIT COST MULTIPLIER (INDIRECT OTHER)		9.20942355	1.70934181	0.12056308	2.67568861	0.00157527	0.00502474	0.00027302	0.00236312	0.0036951
	TOTAL CAPITAL COSTS - SCH. 5	\$ 544,519	\$ 8,761	\$ 890	\$ 16,668	\$ 38,715	\$ 2,007	\$ 17,448	\$ 1,756	\$ 42,701	\$ 17,170
	UNIT COST MULTIPLIER (CAPITAL COSTS)	27.37927393	0.44773956	0.04558069	0.05190363	0.40186252	0.00060617	0.00527034	0.00053040	0.00603239	0.00242556

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
COUNTRY VILLA HUNTINGTON DRIVE HEALTHCARE CENTER

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:
1649264292

OSHPD Facility Number:
206190399

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	\$ 48,461	\$ 0	\$ 48,461	(Sch 3)
005	.20-.39	Fringe Benefits	6200	11,595	0	11,595	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	180,210	0	180,210	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 240,266	\$ 0	\$ 240,266	
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	130,592	0	130,592	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	33,099	0	33,099	(Sch 4)
010		Housekeeping - Total	6300	\$ 163,691	\$ 0	\$ 163,691	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 120,859	\$ 0	\$ 120,859	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	15,209	0	15,209	(Sch 5)
025		Depreciation: Equipment	7140	21,093	0	21,093	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	34,149	0	34,149	(Sch 5)
040		Property Taxes	7300	65,061	0	65,061	(Sch 5)
045		Property Insurance	7400	25,559	0	25,559	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	288,148	0	288,148	(Sch 6)
055		Interest - Other	7600	\$ 64,475	\$ 0	\$ 64,475	(Sch 6)
057		Subtotal 005 - 055		\$ 1,038,510	\$ 0	\$ 1,038,510	
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	84,818	0	84,818	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	32,187	0	32,187	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 117,005	\$ 0	\$ 117,005	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 300,703	\$ 0	\$ 300,703	(Sch 3)
065	.20-.39	Fringe Benefits	6500	82,731	0	82,731	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	242,607	0	242,607	(Sch 4)
065		Dietary - Total	6500	\$ 626,041	\$ 0	\$ 626,041	
070		Provision for Bad Debts	7700	\$ 0	0	0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$ 2,710	\$ 0	\$ 2,710	(Sch 2)
075	.20-.39	Fringe Benefits	8100	798	0	798	(Sch 2)
075	.79	Agency Staff	8100	0	0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	18,193	(861)	17,332	(Sch 4)
075		Patient Supplies - Total	8100	\$ 21,701	\$ (861)	\$ 20,840	
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	77,117	0	77,117	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 77,117	\$ 0	\$ 77,117	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
COUNTRY VILLA HUNTINGTON DRIVE HEALTHCARE CENTER

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:
1649264292

OSHPD Facility Number:
206190399

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
080		Physical Therapy					
080	.01-.19	Salaries and Wages	8200	\$ 0	\$ 0	\$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200	0	0	0	(Sch 2)
080	.79	Agency Staff	8200	667,566	0	667,566	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	2,240	0	2,240	(Sch 4)
080		Physical Therapy - Total	8200	\$ 669,806	\$ 0	\$ 669,806	
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	4,680	0	4,680	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 4,680	\$ 0	\$ 4,680	
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	453,693	0	453,693	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	85	30	115	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 453,778	\$ 30	\$ 453,808	
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	46,995	0	46,995	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	0	0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 46,995	\$ 0	\$ 46,995	
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	465,532	0	465,532	(Sch 4)
085		Pharmacy - Total	8300	\$ 465,532	\$ 0	\$ 465,532	
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	\$ 1,375	\$ 0	\$ 1,375	(Sch 2)
090	.20-.39	Fringe Benefits	8400	405	0	405	(Sch 2)
090	.79	Agency Staff	8400	115,439	0	115,439	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	9,230	(579)	8,651	(Sch 4)
090		Laboratory - Total	8400	\$ 126,449	\$ (579)	\$ 125,870	
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	\$ 0	\$ 0	\$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800	0	0	0	(Sch 2)
095	.79	Agency Staff	8800	0	0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800	0	0	0	(Sch 4)
095		Home Health Services - Total	8800	\$ 0	\$ 0	\$ 0	
100		Other Ancillary Services					
100	.01-.19	Salaries and Wages	8900	\$ 0	\$ 0	\$ 0	(Sch 2)
100	.20-.39	Fringe Benefits	8900	0	0	0	(Sch 2)
100	.79	Agency Staff	8900	0	0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	57,254	0	57,254	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 57,254	\$ 0	\$ 57,254	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
COUNTRY VILLA HUNTINGTON DRIVE HEALTHCARE CENTER

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:
1649264292

OSHPD Facility Number:
206190399

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
101		Subacute Care Ancillary Services					
101	.01-.19	Salaries and Wages	8100-8900	\$ 0	\$ 0	\$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
101	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900	0	0	0	(Sch 4)
101		Subacute Care Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
102		Subacute Care - Pediatric Ancillary Services					
102	.01-.19	Salaries and Wages	8100-8900	\$ 0	\$ 0	\$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
102	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900	0	0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
104		Subtotal 075 - 102		\$ 1,923,312	\$ (1,410)	\$ 1,921,902	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 2,457,925	\$ 0	\$ 2,457,925	(Sch 2)
105	.20-.39	Fringe Benefits	6110	661,836	0	661,836	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	189,736	1,149	190,885	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 3,309,497	\$ 1,149	\$ 3,310,646	
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 - Pediatric					
126	.01-.19	Salaries and Wages	6160	\$ 0	\$ 0	\$ 0	(Sch 2)
126	.20-.39	Fringe Benefits	6160	0	0	0	(Sch 2)
126	.49	Agency Staff	6160	0	0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160	0	0	0	(Sch 4)
126		Subacute Care - Pediatric - Total	6160	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
COUNTRY VILLA HUNTINGTON DRIVE HEALTHCARE CENTER

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:
1649264292

OSHPD Facility Number:
206190399

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED
128		Transitional Inpatient Care				
128	.01-.19	Salaries and Wages	6170	\$ 0	\$ 0	\$ 0
128	.20-.39	Fringe Benefits	6170	0	0	0
128	.49	Agency Staff	6170	0	0	0
128	.40-.99	Other - Nonlabor	6170	0	0	0
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0 (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 (Sch 2)
139	.20-.39	Fringe Benefits	9100	0	0	0 (Sch 2)
139	.49	Agency Staff	9100	0	0	0 (Sch 2)
139	.40-.99	Other - Nonlabor	9100	0	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	\$ 0 (Sch 2)
140	.20-.39	Fringe Benefits	8900	0	0	0 (Sch 2)
140	.49	Agency Staff	8900	0	0	0 (Sch 2)
140	.40-.99	Other - Nonlabor	8900	14,551	0	14,551 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 14,551	\$ 0	\$ 14,551
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0 (Sch 2)
145	.20-.39	Fringe Benefits	9100	0	0	0 (Sch 2)
145	.49	Agency Staff	9100	0	0	0 (Sch 2)
145	.40-.99	Other - Nonlabor	9100	0	0	0 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		Subtotal 105 - 145		\$ 3,324,048	\$ 1,149	\$ 3,325,197
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 56,476	\$ 0	\$ 56,476 (Sch 2)
155	.20-.39	Fringe Benefits	6600	12,754	0	12,754 (Sch 2)
155	.49	Agency Staff	6600	0	0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	4,429	0	4,429 (Sch 4)
155		Social Services - Total	6600	\$ 73,659	\$ 0	\$ 73,659

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
COUNTRY VILLA HUNTINGTON DRIVE HEALTHCARE CENTER

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:
1649264292

OSHPD Facility Number:
206190399

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	\$ 76,899	\$ 0	\$ 76,899	(Sch 2)
160	.20-.39	Fringe Benefits	6700	19,757	0	19,757	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	9,800	0	9,800	(Sch 4)
160		Activities - Total	6700	\$ 106,456	\$ 0	\$ 106,456	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 390,491	\$ 0	\$ 390,491	(Sch 6)
165	.20-.39	Fringe Benefits	6900	117,296	0	117,296	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	829,400	(24,597)	804,803	(Sch 6)
165		Administration - Total	6900	\$ 1,337,187	\$ (24,597)	\$ 1,312,590	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 95,895	\$ 0	\$ 95,895	(Sch 3)
166	.20-.39	Fringe Benefits	6900	23,509	0	23,509	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	19,249	0	19,249	(Sch 4)
166		Medical Records - Total	6900	\$ 138,653	\$ 0	\$ 138,653	
167		CDPH Licensing Fees	6900	\$ 23,760	\$ 0	\$ 23,760	(Sch 6)
168		Professional Liability Insurance	6900	\$ 137,084	\$ 0	\$ 137,084	(Sch 6)
169		Quality Assurance Fees	6900	\$ 440,301	\$ 0	\$ 440,301	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 48,897	\$ 0	\$ 48,897	(Sch 3)
170	.20-.39	Fringe Benefits	6800	15,025	0	15,025	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	216	0	216	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 64,138	\$ 0	\$ 64,138	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$ 0	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900	0	0	0	(Sch 6)
174	.49	Agency Staff	6900	0	0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900	0	0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		Subtotal 155 - 174		\$ 2,321,238	\$ (24,597)	\$ 2,296,641	
200		Total		\$ 9,350,154	\$ (24,858)	\$ 9,325,296	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 138,302	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name							Fiscal Period			Provider NPI		Adjustments
COUNTRY VILLA HUNTINGTON DRIVE HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1649264292		6
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
<u>MEMORANDUM ADJUSTMENT</u>												
1	Not Reported			8	210		Total Facility Group Health Insurance To include group health insurance costs for informational purpose: 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			\$0	\$138,302	\$138,302

Provider Name							Fiscal Period	Provider NPI		Adjustments
COUNTRY VILLA HUNTINGTON DRIVE HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1649264292		6
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>ADJUSTMENTS TO REPORTED COSTS</u>										
2	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To eliminate insurance deductible expense that was already allowed in the fiscal year ended December 31, 2009. 42 CFR 413.24 / CMS Pub. 15-1, Sections 2162, 2302.1, and 2304 CCR, Title 22, Sections 52000(b), 52501, and 52507	\$829,400	(\$24,597)	\$804,803
3	10.5	075	4	8A-1	075	4	Patient Supplies - Other - Nonlabor	\$18,193	(\$861)	\$17,332
	10.5	082	4	8A-1	082	4	Occupational Therapy - Other - Nonlabor	85	30	115
	10.5	090	4	8A-1	090	4	Laboratory - Other - Nonlabor	9,230	(579)	8,651
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor To adjust TwinMed supplies expense to agree with the provider's records. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	189,736	1,149	190,885

Provider Name							Fiscal Period	Provider NPI		Adjustments
COUNTRY VILLA HUNTINGTON DRIVE HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1649264292		6
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>ADJUSTMENT TO REPORTED STATISTICS</u>										
4	10.7	075	1,2,3	7	075	Patient Supplies (Square Feet)	45	49	94	
	10.7	080	1,2,3	7	080	Physical Therapy	772	(12)	760	
	10.7	082	1,2,3	7	082	Occupational Therapy	789	2	791	
	10.7	083	1,2,3	7	083	Speech Pathology	95	10	105	
	10.7	105	1,2,3	7	105	Skilled Nursing Care	12,573	(49)	12,524	
To adjust square footage statistics to agree with the prior year's audit report. 42 CFR 413.24 / CMS Pub. 15-1, Sections 2300 and 2306										

Provider Name							Fiscal Period	Provider NPI		Adjustments
COUNTRY VILLA HUNTINGTON DRIVE HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1649264292		6
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>ADJUSTMENT TO REPORTED PATIENT DAYS</u>										
5	4.1	5	2	1	15	Medi-Cal Days To adjust Medi-Cal patient days based on the following Fiscal Intermediary Payment Data: Service Period: January 1, 2011 through December 31, 2011 Payment Period: January 1, 2011 through July 31, 2012 Report Date: August 3, 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	12,055	(153)	11,902	

Provider Name							Fiscal Period			Provider NPI		Adjustments
COUNTRY VILLA HUNTINGTON DRIVE HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1649264292		6
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
<u>ADJUSTMENT TO OTHER MATTERS</u>												
6	Not Reported			1	14		Overpayments To recover outstanding Medi-Cal credit balances. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761 and 51458.1		\$0	\$1,301	\$1,301	