

**REPORT
ON THE
RATE SETTING AUDIT**

**COUNTRY VILLA SEAL BEACH HEALTHCARE CENTER
SEAL BEACH, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1699769182**

**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: William Zhu**



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



EDMUND G. BROWN JR.
GOVERNOR

June 12, 2013

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

COUNTRY VILLA SEAL BEACH HEALTHCARE CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1699769182
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 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 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.

Ruth Santo Domingo Mendoza
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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 SEAL BEACH HEALTHCARE CENTER

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1699769182

OSHPD Facility No.:

206301113

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	\$ 7,343,482	\$ 108.28
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 1,639,892	\$ 24.18
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 1,581,988	\$ 23.33
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 234,317	\$ 3.45
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 124,058	\$ 1.83
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 37,599	\$ 0.55
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 257,128	\$ 3.79
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 729,426	\$ 10.76
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 1,608,018	\$ 23.71
11	Cost of Routine Service/Audited Total Costs	\$ 13,547,285	\$ 13,555,909	\$ 199.88
12	Total Patient Days (Adj)	67,820	67,820	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 199.75	\$ 199.88	
14	Overpayments (Adj)	\$ 0	\$ 0	
15	Medi-Cal Days (Adj 5)	34,624	3,449	
16	Medi-Cal Managed Care Days (Adj 6)		30,952	
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 SEAL BEACH HEALTHCARE CENTER

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

Provider NPI:
1699769182

OSHPD Facility No.:
206301113

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 SEAL BEACH HEALTHCARE CENTER

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

Provider NPI:
1699769182

OSHPD Facility No.:
206301113

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	\$ 117,265	\$ 117,265		
160	Activities	234,025		\$ 234,025	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
ANCILLARY SERVICES					
075	Patient Supplies	4,772	0	0	4,772
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	1,015,524	0	0	1,015,524
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	617,001	0	0	617,001
083	Speech Pathology	85,573	0	0	85,573
085	Pharmacy	0	0	0	0
090	Laboratory	139,369	0	0	139,369
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	6,992,192	117,265	234,025	7,343,482 *
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	\$ 9,205,721	\$ 117,265	\$ 234,025	\$ 9,205,721

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
COUNTRY VILLA SEAL BEACH HEALTHCARE CENTER

Provider NPI:
1699769182

OSHPD Facility Number:
206301113

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	\$ 141,644	\$ 141,644										
010	Housekeeping	216,616	1,157	\$ 217,773									
060	Laundry and Linen	140,683	5,266	8,162	\$ 154,111								
065	Dietary	938,417	15,644	24,251	0	\$ 978,312							
155	Social Services	N/A	408	633	0	0	\$ 1,042						
160	Activities	N/A	6,863	10,639	0	0	0	\$ 17,502					
165	Administration	N/A	8,068	12,507	0	0	0	0		\$ 20,576	\$ 20,576		
166	Medical Records	155,772	1,421	2,203	0	0	0	0		159,397		\$ 159,397	
170	Inservice Education - Nursing	110,178	1,149	1,781	0	0	0	0	\$ 113,109				
ANCILLARY SERVICES													
075	Patient Supplies		364	565	0	0	0	0	0	929	106	821	\$ 1,857
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	57	438	495
080	Physical Therapy		3,360	5,208	0	0	0	0	0	8,567	1,592	12,335	22,494
081	Respiratory Therapy		0	0	0	0	0	0	0	0	16	125	141
082	Occupational Therapy		3,888	6,027	0	0	0	0	0	9,915	990	7,666	18,571
083	Speech Pathology		384	596	0	0	0	0	0	980	135	1,046	2,161
085	Pharmacy		1,405	2,179	0	0	0	0	0	3,584	1,001	7,754	12,339
090	Laboratory		0	0	0	0	0	0	0	0	246	1,903	2,149
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	142	1,097	1,238
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		91,532	141,886	154,111	978,312	1,042	17,502	113,109	1,497,493	16,280	126,120	1,639,892 *
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		733	1,136	0	0	0	0	0	1,869	12	92	1,973
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,703,310	\$ 141,644	\$ 217,773	\$ 154,111	\$ 978,312	\$ 1,042	\$ 17,502	\$ 113,109	\$ 1,523,337	\$ 20,576	\$ 159,397	\$ 1,703,310

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
COUNTRY VILLA SEAL BEACH HEALTHCARE CENTER

Provider NPI:
1699769182

OSHPD Facility Number:
206301113

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	\$ 370,399	\$ 370,399										
010	Housekeeping	54,322	3,026	\$ 57,348									
060	Laundry and Linen	37,139	13,769	2,149	\$ 53,058								
065	Dietary	591,153	40,910	6,386	0	\$ 638,449							
155	Social Services	6,836	1,068	167	0	0	\$ 8,071						
160	Activities	29,377	17,947	2,802	0	0	0	\$ 50,126					
165	Administration	N/A	21,099	3,294	0	0	0	0		\$ 24,393	\$ 24,393		
166	Medical Records	34,771	3,717	580	0	0	0	0		39,068		\$ 39,068	
170	Inservice Education - Nursing	32,922	3,005	469	0	0	0	0	\$ 36,396				
ANCILLARY SERVICES													
075	Patient Supplies	61,933	953	149	0	0	0	0	0	63,035	126	201	\$ 63,362
077	Specialized Support Surfaces	37,201	0	0	0	0	0	0	0	37,201	67	107	37,375
080	Physical Therapy	3,845	8,785	1,371	0	0	0	0	0	14,002	1,888	3,023	18,912
081	Respiratory Therapy	10,642	0	0	0	0	0	0	0	10,642	19	31	10,692
082	Occupational Therapy	1,498	10,167	1,587	0	0	0	0	0	13,252	1,173	1,879	16,305
083	Speech Pathology	0	1,005	157	0	0	0	0	0	1,162	160	256	1,578
085	Pharmacy	646,740	3,675	574	0	0	0	0	0	650,989	1,187	1,901	654,076
090	Laboratory	22,237	0	0	0	0	0	0	0	22,237	291	466	22,995
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	93,132	0	0	0	0	0	0	0	93,132	168	269	93,569
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	468,957	239,355	37,364	53,058	638,449	8,071	50,126	36,396	1,531,776	19,300	30,912	1,581,988 *
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care	0	0	0	0	0	0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
NONREIMBURSABLE													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	1,700	1,916	299	0	0	0	0	0	3,915	14	23	3,952
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 2,504,804	\$ 370,399	\$ 57,348	\$ 53,058	\$ 638,449	\$ 8,071	\$ 50,126	\$ 36,396	\$ 2,441,343	\$ 24,393	\$ 39,068	\$ 2,504,804

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
COUNTRY VILLA SEAL BEACH HEALTHCARE CENTER

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

Provider NPI:
1699769182

OSHPD Facility Number:
206301113

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)	\$ 256,432	65%							
	Property Tax (line 40)	135,767	35%	\$ 392,199						
005	Plant Operations and Maintenance			12,868	\$ 12,868					
010	Housekeeping			3,099	105	\$ 3,204				
060	Laundry and Linen			14,101	478	120	\$ 14,700			
065	Dietary			41,896	1,421	357	0	\$ 43,675		
155	Social Services			1,094	37	9	0	0	\$ 1,140	
160	Activities			18,380	624	157	0	0	0	\$ 19,160
165	Administration			21,608	733	184	0	0	0	0
166	Medical Records			3,807	129	32	0	0	0	0
170	Inservice Education - Nursing			3,078	104	26	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			976	33	8	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			8,997	305	77	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			10,412	353	89	0	0	0	0
083	Speech Pathology			1,029	35	9	0	0	0	0
085	Pharmacy			3,764	128	32	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			245,127	8,315	2,088	14,700	43,675	1,140	19,160
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			1,962	67	17	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 392,199	100%	\$ 392,199	\$ 12,868	\$ 3,204	\$ 14,700	\$ 43,675	\$ 1,140	\$ 19,160

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
COUNTRY VILLA SEAL BEACH HEALTHCARE CENTER

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

Provider NPI:
1699769182

OSHPD Facility Number:
206301113

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 65% Of Total	Property Tax 35% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 256,432	65%							
	Property Tax (line 40)	135,767	35%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 22,525	\$ 22,525				
166	Medical Records				3,968		\$ 3,968			
170	Inservice Education - Nursing			\$ 3,208						
	ANCILLARY SERVICES									
075	Patient Supplies			0	1,017	116	20	\$ 1,154	\$ 754	\$ 399
077	Specialized Support Surfaces			0	0	62	11	73	48	25
080	Physical Therapy			0	9,379	1,743	307	11,429	7,473	3,956
081	Respiratory Therapy			0	0	18	3	21	14	7
082	Occupational Therapy			0	10,854	1,083	191	12,129	7,930	4,199
083	Speech Pathology			0	1,073	148	26	1,247	815	432
085	Pharmacy			0	3,924	1,096	193	5,212	3,408	1,804
090	Laboratory			0	0	269	47	316	207	109
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	155	27	182	119	63
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
	ROUTINE SERVICES									
105	Skilled Nursing Care			3,208	337,413	17,822	3,140	358,375	234,317	124,058
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	2,046	13	2	2,061	1,348	713
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 392,199	100%	\$ 3,208	\$ 365,706	\$ 22,525	\$ 3,968	\$ 392,199	\$ 256,432	\$ 135,767

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
COUNTRY VILLA SEAL BEACH HEALTHCARE CENTER

Provider NPI:
1699769182

OSHPD Facility Number:
206301113

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. 61% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 10% of Total	Quality Assur. Fees 28% of Total	Caregiver Training 0% of Total
	GENERAL SERVICES													
045	Property Insurance	\$ 50,900												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,981,404												
	Total Costs Allocable as Administration	2,032,304	61%											
167	CDPH Licensing Fees	47,520	1%											
168	Professional Liability Insurance	324,973	10%											
169	Quality Assurance Fees	921,889	28%											
174	Caregiver Training	0	0%											
	Total	3,326,686	100%						\$ 3,326,686					
	ANCILLARY SERVICES													
075	Patient Supplies			\$ 4,772	\$ 929	\$ 63,035	\$ 1,017	\$ 69,753	17,143	\$ 10,473	\$ 245	\$ 1,675	\$ 4,751	\$ -
077	Specialized Support Surfaces			0	0	37,201	0	37,201	9,143	5,585	131	893	2,534	0
080	Physical Therapy			1,015,524	8,567	14,002	9,379	1,047,471	257,431	157,267	3,677	25,148	71,339	0
081	Respiratory Therapy			0	0	10,642	0	10,642	2,615	1,598	37	255	725	0
082	Occupational Therapy			617,001	9,915	13,252	10,854	651,023	159,998	97,744	2,285	15,630	44,339	0
083	Speech Pathology			85,573	980	1,162	1,073	88,789	21,821	13,331	312	2,132	6,047	0
085	Pharmacy			0	3,584	650,989	3,924	658,497	161,835	98,866	2,312	15,809	44,848	0
090	Laboratory			139,369	0	22,237	0	161,606	39,717	24,263	567	3,880	11,006	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	93,132	0	93,132	22,888	13,983	327	2,236	6,343	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			7,343,482	1,497,493	1,531,776	337,413	10,710,164	2,632,171	1,608,018	37,599	257,128	729,426	0*
110	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0*
115	Mentally Disordered Care			0	0	0	0	0	0	0	0	0	0	0*
120	Developmentally Disabled Care			0	0	0	0	0	0	0	0	0	0	0*
125	Subacute Care			0	0	0	0	0	0	0	0	0	0	0*
126	Subacute Care - Pediatric			0	0	0	0	0	0	0	0	0	0	0*
128	Transitional Inpatient Care			0	0	0	0	0	0	0	0	0	0	0*
130	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0*
135	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0*
	NONREIMBURSABLE													
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	1,869	3,915	2,046	7,830	1,924	1,176	27	188	533	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 3,326,686		\$ 9,205,721	\$ 1,523,337	\$ 2,441,343	\$ 365,706	\$ 13,536,107	\$ 3,326,686					
	Total Administrative Costs							\$ 3,326,686		\$ 2,032,304	\$ 47,520	\$ 324,973	\$ 921,889	\$ -
	Unit Cost Multiplier							0.24576386						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 179,973	\$ 63,461	\$ 26,493	\$ 269,927							
	TOTAL FACILITY COSTS							\$ 17,132,720						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
COUNTRY VILLA SEAL BEACH HEALTHCARE CENTER

Provider NPI:
1699769182

OSHPD Facility Number:
206301113

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj)	Plant Ops (SQ FT) 5 (Adj)	Hskpng (SQ FT) 10 (Adj)	Laundry (LBS) 60 (Adj)	Dietary (MEALS) 65 (Adj)	Soc Srvs (DIRECT EXP) 155 (Adj)	Activities (DIRECT EXP) 160 (Adj)	Inserv. Ed (DIRECT EXP) 170 (Adj)	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	1,200									
010	Housekeeping	289	289								
060	Laundry and Linen	1,315	1,315	1,315							
065	Dietary	3,907	3,907	3,907							
155	Social Services	102	102	102							
160	Activities	1,714	1,714	1,714							
165	Administration	2,015	2,015	2,015							
166	Medical Records	355	355	355							
170	Inservice Education - Nursing	287	287	287							
	ANCILLARY SERVICES										
075	Patient Supplies	91	91	91						69,753	69,753
077	Specialized Support Surfaces									37,201	37,201
080	Physical Therapy	839	839	839						1,047,471	1,047,471
081	Respiratory Therapy									10,642	10,642
082	Occupational Therapy	971	971	971						651,023	651,023
083	Speech Pathology	96	96	96						88,789	88,789
085	Pharmacy	351	351	351						658,497	658,497
090	Laboratory									161,606	161,606
095	Home Health Services									0	0
100	Other Ancillary Services									93,132	93,132
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	22,859	22,859	22,859	674,630	202,389	7,461,149	7,461,149	7,461,149	10,710,164	10,710,164
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	183	183	183						7,830	7,830
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	36,574	35,374	35,085	674,630	202,389	7,461,149	7,461,149	7,461,149	13,536,107	13,536,107
	TOTAL DIRECT SALARIES COSTS - SCH. 2						\$ 117,265	\$ 234,025			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.015716748	0.031365812			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		\$ 141,644	\$ 217,773	\$ 154,111	\$ 978,312	\$ 1,042	\$ 17,502	\$ 113,109	\$ 20,576	\$ 159,397
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		4.00418386	6.20701750	0.22843741	4.83382083	0.00013960	0.00234575	0.01515968	0.00152005	0.01177569
	TOTAL INDIRECT OTHER COSTS - SCH. 4		\$ 370,399	\$ 57,348	\$ 53,058	\$ 638,449	\$ 8,071	\$ 50,126	\$ 36,396	\$ 24,393	\$ 39,068
	UNIT COST MULTIPLIER (INDIRECT OTHER)		10.47093911	1.63454757	0.07864713	3.15456441	0.00108171	0.00671824	0.00487811	0.00180204	0.00288624
	TOTAL CAPITAL COSTS - SCH. 5	\$ 392,199	\$ 12,868	\$ 3,204	\$ 14,700	\$ 43,675	\$ 1,140	\$ 19,160	\$ 3,208	\$ 22,525	\$ 3,968
	UNIT COST MULTIPLIER (CAPITAL COSTS)	10.72343742	0.36377353	0.09132689	0.02178939	0.21579507	0.00015282	0.00256797	0.00042999	0.00166405	0.00029317

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
COUNTRY VILLA SEAL BEACH HEALTHCARE CENTER

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

Provider NPI:
1699769182

OSHPD Facility Number:
206301113

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	\$ 108,177	\$ 0	\$ 108,177	(Sch 3)
005	.20-.39	Fringe Benefits	6200	33,464	3	33,467	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	370,399	0	370,399	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 512,040	\$ 3	\$ 512,043	
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	216,616	0	216,616	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	54,322	0	54,322	(Sch 4)
010		Housekeeping - Total	6300	\$ 270,938	\$ 0	\$ 270,938	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 46,192	\$ 0	\$ 46,192	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	23,739	0	23,739	(Sch 5)
025		Depreciation: Equipment	7140	19,204	0	19,204	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	74,915	95	75,010	(Sch 5)
040		Property Taxes	7300	143,246	(7,479)	135,767	(Sch 5)
045		Property Insurance	7400	50,900	0	50,900	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	92,287	0	92,287	(Sch 6)
055		Interest - Other	7600	\$ 0	\$ 0	\$ 0	(Sch 6)
057		Subtotal 005 - 055		\$ 1,233,461	\$ (7,381)	\$ 1,226,080	
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	140,683	0	140,683	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	37,139	0	37,139	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 177,822	\$ 0	\$ 177,822	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 746,097	\$ 0	\$ 746,097	(Sch 3)
065	.20-.39	Fringe Benefits	6500	192,294	26	192,320	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	591,146	7	591,153	(Sch 4)
065		Dietary - Total	6500	\$ 1,529,537	\$ 33	\$ 1,529,570	
070		Provision for Bad Debts	7700	\$ 0	0	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$ 4,203	\$ 0	\$ 4,203	(Sch 2)
075	.20-.39	Fringe Benefits	8100	1,187	(618)	569	(Sch 2)
075	.79	Agency Staff	8100	0	0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	63,003	(1,070)	61,933	(Sch 4)
075		Patient Supplies - Total	8100	\$ 68,393	\$ (1,688)	\$ 66,705	
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	37,201	0	37,201	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 37,201	\$ 0	\$ 37,201	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
COUNTRY VILLA SEAL BEACH HEALTHCARE CENTER

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

Provider NPI:
1699769182

OSHPD Facility Number:
206301113

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	1,015,524	0	1,015,524	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	3,845	0	3,845	(Sch 4)
080		Physical Therapy - Total	8200	\$ 1,019,369	\$ 0	\$ 1,019,369	
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	10,700	(58)	10,642	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 10,700	\$ (58)	\$ 10,642	
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	617,001	0	617,001	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	1,498	0	1,498	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 618,499	\$ 0	\$ 618,499	
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	85,573	0	85,573	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	0	0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 85,573	\$ 0	\$ 85,573	
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	646,740	0	646,740	(Sch 4)
085		Pharmacy - Total	8300	\$ 646,740	\$ 0	\$ 646,740	
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	\$ 1,528	\$ 0	\$ 1,528	(Sch 2)
090	.20-.39	Fringe Benefits	8400	431	(353)	78	(Sch 2)
090	.79	Agency Staff	8400	137,763	0	137,763	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	22,906	(669)	22,237	(Sch 4)
090		Laboratory - Total	8400	\$ 162,628	\$ (1,022)	\$ 161,606	
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	93,132	0	93,132	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 93,132	\$ 0	\$ 93,132	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
COUNTRY VILLA SEAL BEACH HEALTHCARE CENTER

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

Provider NPI:
1699769182

OSHPD Facility Number:
206301113

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		\$ 2,742,235	\$ (2,768)	\$ 2,739,467	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 5,469,221	\$ 0	\$ 5,469,221	(Sch 2)
105	.20-.39	Fringe Benefits	6110	1,499,568	1,159	1,500,727	(Sch 2)
105	.49	Agency Staff	6110	22,244	0	22,244	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	467,934	1,023	468,957	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 7,458,967	\$ 2,182	\$ 7,461,149	
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 SEAL BEACH HEALTHCARE CENTER

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

Provider NPI:
1699769182

OSHPD Facility Number:
206301113

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	1,700	0	1,700 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 1,700	\$ 0	\$ 1,700
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		\$ 7,460,667	\$ 2,182	\$ 7,462,849
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 94,287	\$ 0	\$ 94,287 (Sch 2)
155	.20-.39	Fringe Benefits	6600	22,975	3	22,978 (Sch 2)
155	.49	Agency Staff	6600	0	0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	6,836	0	6,836 (Sch 4)
155		Social Services - Total	6600	\$ 124,098	\$ 3	\$ 124,101

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
COUNTRY VILLA SEAL BEACH HEALTHCARE CENTER

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

Provider NPI:
1699769182

OSHPD Facility Number:
206301113

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	\$ 183,963	\$ 0	\$ 183,963	(Sch 2)
160	.20-.39	Fringe Benefits	6700	50,056	6	50,062	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	29,377	0	29,377	(Sch 4)
160		Activities - Total	6700	\$ 263,396	\$ 6	\$ 263,402	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 639,707	\$ 0	\$ 639,707	(Sch 6)
165	.20-.39	Fringe Benefits	6900	238,019	(233)	237,786	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	1,104,026	(115)	1,103,911	(Sch 6)
165		Administration - Total	6900	\$ 1,981,752	\$ (348)	\$ 1,981,404	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 121,413	\$ 0	\$ 121,413	(Sch 3)
166	.20-.39	Fringe Benefits	6900	34,355	4	34,359	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	34,771	0	34,771	(Sch 4)
166		Medical Records - Total	6900	\$ 190,539	\$ 4	\$ 190,543	
167		CDPH Licensing Fees	6900	\$ 47,520	\$ 0	\$ 47,520	(Sch 6)
168		Professional Liability Insurance	6900	\$ 324,973	\$ 0	\$ 324,973	(Sch 6)
169		Quality Assurance Fees	6900	\$ 921,889	\$ 0	\$ 921,889	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 87,014	\$ 0	\$ 87,014	(Sch 3)
170	.20-.39	Fringe Benefits	6800	23,161	3	23,164	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	32,922	0	32,922	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 143,097	\$ 3	\$ 143,100	
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		\$ 3,997,264	\$ (332)	\$ 3,996,932	
200		Total		\$ 17,140,986	\$ (8,266)	\$ 17,132,720	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 376,181	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name:
COUNTRY VILLA SEAL BEACH HEALTHCARE CENTER

Provider NPI:
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OSHPD Facility Number:
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Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Line No.	Sub No.	Description	TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
005	1	Plant Operations and Maintenance - Salaries and Wages	0							
005	2	Plant Operations and Maintenance - Fringe Benefits	3	3						
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	95		95					
040	4	Property Taxes	(7,479)			(7,479)				
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	26	26						
065	3	Dietary - Agency Staff	0							
065	4	Dietary - Other - Nonlabor	7		7					
070	4	Provision for Bad Debts	0							
075	1	Patient Supplies - Salaries and Wages	0							
075	2	Patient Supplies - Fringe Benefits	(618)	(618)						
075	3	Patient Supplies - Agency Staff	0							
075	4	Patient Supplies - Other - Nonlabor	(1,070)		(1,070)					
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	(58)		(58)					
082	1	Occupational Therapy - Salaries and Wages	0							
082	2	Occupational Therapy - Fringe Benefits	0							
082	3	Occupational Therapy - Agency Staff	0							
082	4	Occupational Therapy - Other - Nonlabor	0							
083	1	Speech Pathology - Salaries and Wages	0							
083	2	Speech Pathology - Fringe Benefits	0							
083	3	Speech Pathology - Agency Staff	0							

Provider Name:
COUNTRY VILLA SEAL BEACH HEALTHCARE CENTER

Provider NPI:
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OSHPD Facility Number:
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Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Line No.	Sub No.	Description	TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
083	4	Speech Pathology - Other - Nonlabor	0							
085	1	Pharmacy - Salaries and Wages	0							
085	2	Pharmacy - Fringe Benefits	0							
085	3	Pharmacy - Agency Staff	0							
085	4	Pharmacy - Other - Nonlabor	0							
090	1	Laboratory - Salaries and Wages	0							
090	2	Laboratory - Fringe Benefits	(353)	(353)						
090	3	Laboratory - Agency Staff	0							
090	4	Laboratory - Other - Nonlabor	(669)		(669)					
095	1	Home Health Services - Salaries and Wages	0							
095	2	Home Health Services - Fringe Benefits	0							
095	3	Home Health Services - Agency Staff	0							
095	4	Home Health Services - Other - Nonlabor	0							
100	1	Other Ancillary Services - Salaries and Wages	0							
100	2	Other Ancillary Services - Fringe Benefits	0							
100	3	Other Ancillary Services - Agency Staff	0							
100	4	Other Ancillary Services - Other - Nonlabor	0							
101	1	Subacute Care Ancillary Services - Salaries and Wages	0							
101	2	Subacute Care Ancillary Services - Fringe Benefits	0							
101	3	Subacute Care Ancillary Services - Agency Staff	0							
101	4	Subacute Care Ancillary Services - Other - Nonlabor	0							
102	1	Subacute Pediatric Ancillary Services - Salaries and Wages	0							
102	2	Subacute Pediatric Ancillary Services - Fringe Benefits	0							
102	3	Subacute Pediatric Ancillary Services - Agency Staff	0							
102	4	Subacute Pediatric Ancillary Services - Other - Nonlabor	0							
105	1	Skilled Nursing Care - Salaries and Wages	0							
105	2	Skilled Nursing Care - Fringe Benefits	1,159	1,159						
105	3	Skilled Nursing Care - Agency Staff	0							
105	4	Skilled Nursing Care - Other - Nonlabor	1,023		1,023					
110	1	Intermediate Care - Salaries and Wages	0							
110	2	Intermediate Care - Fringe Benefits	0							
110	3	Intermediate Care - Agency Staff	0							
110	4	Intermediate Care - Other - Nonlabor	0							
115	1	Mentally Disordered Care - Salaries and Wages	0							
115	2	Mentally Disordered Care - Fringe Benefits	0							
115	3	Mentally Disordered Care - Agency Staff	0							
115	4	Mentally Disordered Care - Other - Nonlabor	0							
120	1	Developmentally Disabled Care - Salaries and Wages	0							
120	2	Developmentally Disabled Care - Fringe Benefits	0							
120	3	Developmentally Disabled Care - Agency Staff	0							
120	4	Developmentally Disabled Care - Other - Nonlabor	0							
125	1	Subacute Care - Salaries and Wages	0							
125	2	Subacute Care - Fringe Benefits	0							
125	3	Subacute Care - Agency Staff	0							
125	4	Subacute Care - Other - Nonlabor	0							
126	1	Subacute Care - Pediatric - Salaries and Wages	0							
126	2	Subacute Care - Pediatric - Fringe Benefits	0							
126	3	Subacute Care - Pediatric - Agency Staff	0							
126	4	Subacute Care - Pediatric - Other - Nonlabor	0							

Provider Name:
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Line No.	Sub No.	Description	TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
128	1	Transitional Inpatient Care - Salaries and Wages	0							
128	2	Transitional Inpatient Care - Fringe Benefits	0							
128	3	Transitional Inpatient Care - Agency Staff	0							
128	4	Transitional Inpatient Care - Other - Nonlabor	0							
130	1	Hospice Inpatient Care - Salaries and Wages	0							
130	2	Hospice Inpatient Care - Fringe Benefits	0							
130	3	Hospice Inpatient Care - Agency Staff	0							
130	4	Hospice Inpatient Care - Other - Nonlabor	0							
135	1	Other Routine Services - Salaries and Wages	0							
135	2	Other Routine Services - Fringe Benefits	0							
135	3	Other Routine Services - Agency Staff	0							
135	4	Other Routine Services - Other - Nonlabor	0							
139	1	Residential Care - Salaries and Wages	0							
139	2	Residential Care - Fringe Benefits	0							
139	3	Residential Care - Agency Staff	0							
139	4	Residential Care - Other - Nonlabor	0							
140	1	Beauty and Barber - Salaries and Wages	0							
140	2	Beauty and Barber - Fringe Benefits	0							
140	3	Beauty and Barber - Agency Staff	0							
140	4	Beauty and Barber - Other - Nonlabor	0							
145	1	Other Nonreimbursable - Salaries and Wages	0							
145	2	Other Nonreimbursable - Fringe Benefits	0							
145	3	Other Nonreimbursable - Agency Staff	0							
145	4	Other Nonreimbursable - Other - Nonlabor	0							
155	1	Social Services - Salaries and Wages	0							
155	2	Social Services - Fringe Benefits	3	3						
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	6	6						
160	3	Activities - Agency Staff	0							
160	4	Activities - Other - Nonlabor	0							
165	1	Administration - Salaries and Wages	0							
165	2	Administration - Fringe Benefits	(233)	(233)						
165	3	Administration - Agency Staff	0							
165	4	Administration - Other - Nonlabor	(115)		(115)					
166	1	Medical Records - Salaries and Wages	0							
166	2	Medical Records - Fringe Benefits	4	4						
166	3	Medical Records - Agency Staff	0							
166	4	Medical Records - Other - Nonlabor	0							
167	4	CDPH Licensing Fees	0							
168	4	Professional Liability Insurance	0							
169	4	Quality Assurance Fees	0							
170	1	Inservice Education - Nursing - Salaries and Wages	0							
170	2	Inservice Education - Nursing - Fringe Benefits	3	3						
170	3	Inservice Education - Nursing - Agency Staff	0							
170	4	Inservice Education - Nursing - Other - Nonlabor	0							
174	1	Caregiver Training - Salaries and Wages	0							
174	2	Caregiver Training - Fringe Benefits	0							

Provider Name:
COUNTRY VILLA SEAL BEACH HEALTHCARE CENTER

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

Line No.	Sub No.	Description	TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
174	3	Caregiver Training - Agency Staff	0							
174	4	Caregiver Training - Other - Nonlabor	0							
200			<u>(\$8,266)</u>	<u>0</u>	<u>(787)</u>	<u>(7,479)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total			(To Sch 8)							

Provider Name							Fiscal Period		Provider NPI		Adjustments
COUNTRY VILLA SEAL BEACH HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1699769182		6
Report References							Explanation of Audit Adjustments				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	N/A	Total Facility Group Health Insurance To include total group health insurance costs for informational purpose 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304	\$0	\$376,181	\$376,181	

Provider Name							Fiscal Period	Provider NPI		Adjustments
COUNTRY VILLA SEAL BEACH HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1699769182		6
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
<u>RECLASSIFICATION OF REPORTED COSTS</u>										
2	10.5	075	2	8A-1	075	2	Patient Supplies - Fringe Benefits	\$1,187	(\$618)	\$569
	10.5	090	2	8A-1	090	2	Laboratory - Fringe Benefits	431	(353)	78
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	238,019	(233)	237,786
	10.5	005	2	8A-1	005	2	Plant Operations and Maintenance - Fringe Benefits	33,464	3	33,467
	10.5	065	2	8A-1	065	2	Dietary - Fringe Benefits	192,294	26	192,320
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	1,499,568	1,159	1,500,727
	10.5	155	2	8A-1	155	2	Social Services - Fringe Benefits	22,975	3	22,978
	10.5	160	2	8A-1	160	2	Activities - Fringe Benefits	50,056	6	50,062
	10.5	166	2	8A-1	166	2	Medical Records - Fringe Benefits	34,355	4	34,359
	10.5	170	2	8A-1	170	2	Inservice Education - Nursing - Fringe Benefits	23,161	3	23,164
							To reclassify fringe benefits expense to the appropriate cost centers. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4, and 2302.8			

Provider Name							Fiscal Period	Provider NPI		Adjustments
COUNTRY VILLA SEAL BEACH HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1699769182		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>										
3	10.5	035	4	8A-1	035	4	Leases and Rentals	\$74,915	\$95	\$75,010
	10.5	065	4	8A-1	065	4	Dietary - Other - Nonlabor	591,146	7	591,153
	10.5	075	4	8A-1	075	4	Patient Supplies - Other - Nonlabor	63,003	(1,070)	61,933
	10.5	081	4	8A-1	081	4	Respiratory Therapy - Other - Nonlabor	10,700	(58)	10,642
	10.5	090	4	8A-1	090	4	Laboratory - Other - Nonlabor	22,906	(669)	22,237
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	467,934	1,023	468,957
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	1,104,026	(115)	1,103,911
							To adjust TwinMed expense to agree with the provider's records. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304			
4	10.5	040	4	8A-1	040	4	Property Taxes	\$143,246	(\$7,479)	\$135,767
							To adjust property tax expense to agree with the property tax bills. 42 CFR 413.50 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2302.1			

Provider Name							Fiscal Period	Provider NPI		Adjustments
COUNTRY VILLA SEAL BEACH HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1699769182		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				
ADJUSTMENTS TO REPORTED PATIENT DAYS										
5	4.1	5	2	1	15		Medi-Cal Days To adjust reported Medi-Cal Nursing Facility days to agree with the following Paid Claims Summary Report: August 6, 2012 Report Date: January 1, 2011 through July 31, 2012 Payment Period: January 1, 2011 through December 31, 2011 Service Period: 42 CFR, 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2304, 2404, and 2408 CCR, Title 22, Section 51541	34,624	(31,175)	3,449
6	Not Reported			1	16		Medi-Cal Managed Care Days To include Medi-Cal Managed Care days to agree with the provider's patient census records. 42 CFR 413.20 and 413.50 CMS Pub. 15-1, Sections 2205 and 2304	0	30,952	30,952