

**REPORT
ON THE
RATE SETTING AUDIT
COUNTRY VILLA LAGUNA HILLS
HEALTHCARE CENTER
LAGUNA HILLS, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1720072374
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: Gertrude Lake
Auditor: Jeff Mai**



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



EDMUND G. BROWN JR.
GOVERNOR

June 24, 2013

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

COUNTRY VILLA LAGUNA HILLS HEALTHCARE CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1720072374
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.

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 LAGUNA HILLS HEALTHCARE CENTER

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1720072374

OSHPD Facility No.:

206301115

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	\$ 6,434,425	\$ 102.17
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 1,673,718	\$ 26.58
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 1,576,078	\$ 25.03
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 685,225	\$ 10.88
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 69,963	\$ 1.11
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 36,438	\$ 0.58
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 245,504	\$ 3.90
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 625,706	\$ 9.94
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 2,083,054	\$ 33.08
11	Cost of Routine Service/Audited Total Costs	\$ 13,433,438	\$ 13,430,111	\$ 213.25
12	Total Patient Days (Adj)	62,979	62,979	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 213.30	\$ 213.25	
14	Overpayments (Adj)	\$ 0	\$ 0	
15	Medi-Cal Days (Adj 4)	37,021	658	
16	Medi-Cal Managed Care Days (Adj 5)		36,365	
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 LAGUNA HILLS HEALTHCARE CENTER

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

Provider NPI:
1720072374

OSHPD Facility No.:
206301115

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 LAGUNA HILLS HEALTHCARE CENTER

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

Provider NPI:
1720072374

OSHPD Facility No.:
206301115

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	\$ 177,861	\$ 177,861		
160	Activities	162,246		\$ 162,246	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
ANCILLARY SERVICES					
075	Patient Supplies	6,702	0	0	6,702
077	Specialized Support Surfaces	0	0	0	0
080	Physical Therapy	1,390,865	0	0	1,390,865
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	865,235	0	0	865,235
083	Speech Pathology	235,963	0	0	235,963
085	Pharmacy	0	0	0	0
090	Laboratory	160,941	0	0	160,941
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	6,094,318	177,861	162,246	6,434,425 *
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	\$ 9,094,131	\$ 177,861	\$ 162,246	\$ 9,094,131

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
COUNTRY VILLA LAGUNA HILLS HEALTHCARE CENTER

Provider NPI:
1720072374

OSHPD Facility Number:
206301115

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	\$ 124,151	\$ 124,151										
010	Housekeeping	246,549	1,004	\$ 247,553									
060	Laundry and Linen	159,629	2,116	4,254	\$ 165,999								
065	Dietary	917,259	17,191	34,557	0	\$ 969,007							
155	Social Services	N/A	717	1,442	0	0	\$ 2,159						
160	Activities	N/A	1,449	2,914	0	0	0	\$ 4,363					
165	Administration	N/A	5,173	10,400	0	0	0	0		\$ 15,573	\$ 15,573		
166	Medical Records	194,285	1,058	2,127	0	0	0	0		197,470		\$ 197,470	
170	Inservice Education - Nursing	115,020	2,391	4,806	0	0	0	0	\$ 122,217				
ANCILLARY SERVICES													
075	Patient Supplies		499	1,003	0	0	0	0	0	1,502	80	1,016	\$ 2,599
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	27	343	370
080	Physical Therapy		2,594	5,215	0	0	0	0	0	7,809	1,590	20,156	29,554
081	Respiratory Therapy		0	0	0	0	0	0	0	0	32	400	431
082	Occupational Therapy		3,189	6,410	0	0	0	0	0	9,599	1,013	12,845	23,458
083	Speech Pathology		750	1,508	0	0	0	0	0	2,258	274	3,479	6,011
085	Pharmacy		544	1,093	0	0	0	0	0	1,637	890	11,288	13,816
090	Laboratory		0	0	0	0	0	0	0	0	203	2,572	2,774
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	69	871	940
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		84,534	169,932	165,999	969,007	2,159	4,363	122,217	1,518,210	11,367	144,140	1,673,718 *
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		941	1,892	0	0	0	0	0	2,834	28	359	3,222
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,756,893	\$ 124,151	\$ 247,553	\$ 165,999	\$ 969,007	\$ 2,159	\$ 4,363	\$ 122,217	\$ 1,543,850	\$ 15,573	\$ 197,470	\$ 1,756,893

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
COUNTRY VILLA LAGUNA HILLS HEALTHCARE CENTER

Provider NPI:
1720072374

OSHPD Facility Number:
206301115

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 Srvs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 435,531	\$ 435,531										
010	Housekeeping	65,893	3,523	\$ 69,416									
060	Laundry and Linen	78,197	7,423	1,193	\$ 86,813								
065	Dietary	587,395	60,306	9,690	0	\$ 657,391							
155	Social Services	8,091	2,516	404	0	0	\$ 11,012						
160	Activities	12,425	5,085	817	0	0	0	\$ 18,327					
165	Administration	N/A	18,148	2,916	0	0	0	0		\$ 21,065	\$ 21,065		
166	Medical Records	29,926	3,711	596	0	0	0	0		34,234		\$ 34,234	
170	Inservice Education - Nursing	11,056	8,387	1,348	0	0	0	0	\$ 20,791				
ANCILLARY SERVICES													
075	Patient Supplies	58,423	1,751	281	0	0	0	0	0	60,455	108	176	\$ 60,740
077	Specialized Support Surfaces	24,321	0	0	0	0	0	0	0	24,321	37	60	24,417
080	Physical Therapy	1,571	9,100	1,462	0	0	0	0	0	12,134	2,150	3,494	17,778
081	Respiratory Therapy	28,322	0	0	0	0	0	0	0	28,322	43	69	28,434
082	Occupational Therapy	1,032	11,187	1,798	0	0	0	0	0	14,016	1,370	2,227	17,614
083	Speech Pathology	181	2,632	423	0	0	0	0	0	3,235	371	603	4,210
085	Pharmacy	792,347	1,908	307	0	0	0	0	0	794,562	1,204	1,957	797,723
090	Laboratory	21,276	0	0	0	0	0	0	0	21,276	274	446	21,996
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	61,710	0	0	0	0	0	0	0	61,710	93	151	61,954
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	397,180	296,550	47,650	86,813	657,391	11,012	18,327	20,791	1,535,714	15,376	24,989	1,576,078 *
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	12,508	3,303	531	0	0	0	0	0	16,341	38	62	16,442
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 2,627,385	\$ 435,531	\$ 69,416	\$ 86,813	\$ 657,391	\$ 11,012	\$ 18,327	\$ 20,791	\$ 2,572,087	\$ 21,065	\$ 34,234	\$ 2,627,385

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
COUNTRY VILLA LAGUNA HILLS HEALTHCARE CENTER

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

Provider NPI:
1720072374

OSHPD Facility Number:
206301115

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)	\$ 747,109	91%							
	Property Tax (line 40)	76,281	9%	\$ 823,390						
005	Plant Operations and Maintenance			11,473	\$ 11,473					
010	Housekeeping			6,567	93	\$ 6,660				
060	Laundry and Linen			13,838	196	114	\$ 14,148			
065	Dietary			112,423	1,589	930	0	\$ 114,941		
155	Social Services			4,691	66	39	0	0	\$ 4,796	
160	Activities			9,479	134	78	0	0	0	\$ 9,692
165	Administration			33,832	478	280	0	0	0	0
166	Medical Records			6,919	98	57	0	0	0	0
170	Inservice Education - Nursing			15,636	221	129	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			3,264	46	27	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			16,965	240	140	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			20,854	295	172	0	0	0	0
083	Speech Pathology			4,906	69	41	0	0	0	0
085	Pharmacy			3,557	50	29	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			552,829	7,812	4,572	14,148	114,941	4,796	9,692
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			6,157	87	51	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 823,390	100%	\$ 823,390	\$ 11,473	\$ 6,660	\$ 14,148	\$ 114,941	\$ 4,796	\$ 9,692

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
COUNTRY VILLA LAGUNA HILLS HEALTHCARE CENTER

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

Provider NPI:
1720072374

OSHPD Facility Number:
206301115

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 91% Of Total	Property Tax 9% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 747,109	91%							
	Property Tax (line 40)	76,281	9%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 34,590	\$ 34,590				
166	Medical Records				7,074		\$ 7,074			
170	Inservice Education - Nursing			\$ 15,986						
	ANCILLARY SERVICES									
075	Patient Supplies			0	3,337	178	36	\$ 3,552	\$ 3,222	\$ 329
077	Specialized Support Surfaces			0	0	60	12	72	66	7
080	Physical Therapy			0	17,345	3,531	722	21,598	19,597	2,001
081	Respiratory Therapy			0	0	70	14	84	77	8
082	Occupational Therapy			0	21,322	2,250	460	24,032	21,806	2,226
083	Speech Pathology			0	5,016	609	125	5,750	5,217	533
085	Pharmacy			0	3,637	1,977	404	6,019	5,461	558
090	Laboratory			0	0	450	92	543	492	50
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	153	31	184	167	17
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
	ROUTINE SERVICES									
105	Skilled Nursing Care			15,986	724,775	25,249	5,164	755,187	685,225	69,963
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	6,295	63	13	6,370	5,780	590
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 823,390	100%	\$ 15,986	\$ 781,726	\$ 34,590	\$ 7,074	\$ 823,390	\$ 747,109	\$ 76,281

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
COUNTRY VILLA LAGUNA HILLS HEALTHCARE CENTER

Provider NPI:
1720072374

OSHPD Facility Number:
206301115

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. 8% of Total	Quality Assur. Fees 21% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 35,001												
055	Interest - Other	50,038												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	2,768,707												
	Total Costs Allocable as Administration	2,853,746	70%											
167	CDPH Licensing Fees	49,920	1%											
168	Professional Liability Insurance	336,336	8%											
169	Quality Assurance Fees	857,206	21%											
174	Caregiver Training	0	0%											
	Total	4,097,208	100%						\$ 4,097,208					
ANCILLARY SERVICES														
075	Patient Supplies			\$ 6,702	\$ 1,502	\$ 60,455	\$ 3,337	\$ 71,997	21,083	\$ 14,684	\$ 257	\$ 1,731	\$ 4,411	\$ -
077	Specialized Support Surfaces			0	0	24,321	0	24,321	7,122	4,960	87	585	1,490	0
080	Physical Therapy			1,390,865	7,809	12,134	17,345	1,428,153	418,205	291,284	5,095	34,330	87,496	0
081	Respiratory Therapy			0	0	28,322	0	28,322	8,294	5,777	101	681	1,735	0
082	Occupational Therapy			865,235	9,599	14,016	21,322	910,172	266,525	185,637	3,247	21,879	55,762	0
083	Speech Pathology			235,963	2,258	3,235	5,016	246,472	72,174	50,270	879	5,925	15,100	0
085	Pharmacy			0	1,637	794,562	3,637	799,836	234,215	163,133	2,854	19,227	49,002	0
090	Laboratory			160,941	0	21,276	0	182,217	53,358	37,165	650	4,380	11,164	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	61,710	0	61,710	18,070	12,586	220	1,483	3,781	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			6,434,425	1,518,210	1,535,714	724,775	10,213,124	2,990,703	2,083,054	36,438	245,504	625,706	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	2,834	16,341	6,295	25,470	7,458	5,195	91	612	1,560	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 4,097,208		\$ 9,094,131	\$ 1,543,850	\$ 2,572,087	\$ 781,726	\$ 13,991,794	\$ 4,097,208					
	Total Administrative Costs							\$ 4,097,208		\$ 2,853,746	\$ 49,920	\$ 336,336	\$ 857,206	\$ -
	Unit Cost Multiplier							0.29282936						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 213,043	\$ 55,298	\$ 41,664	\$ 310,005							
	TOTAL FACILITY COSTS							\$ 18,399,007						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
COUNTRY VILLA LAGUNA HILLS HEALTHCARE CENTER

Provider NPI:
1720072374

OSHPD Facility Number:
206301115

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	587									
010	Housekeeping	336	336								
060	Laundry and Linen	708	708	708							
065	Dietary	5,752	5,752	5,752	0						
155	Social Services	240	240	240	0	0					
160	Activities	485	485	485	0	0					
165	Administration	1,731	1,731	1,731	0	0					
166	Medical Records	354	354	354	0	0					
170	Inservice Education - Nursing	800	800	800	0	0					
	ANCILLARY SERVICES										
075	Patient Supplies	167	167	167	0	0	0	0	0	71,997	71,997
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	24,321	24,321
080	Physical Therapy	868	868	868	0	0	0	0	0	1,428,153	1,428,153
081	Respiratory Therapy	0	0	0	0	0	0	0	0	28,322	28,322
082	Occupational Therapy	1,067	1,067	1,067	0	0	0	0	0	910,172	910,172
083	Speech Pathology	251	251	251	0	0	0	0	0	246,472	246,472
085	Pharmacy	182	182	182	0	0	0	0	0	799,836	799,836
090	Laboratory	0	0	0	0	0	0	0	0	182,217	182,217
095	Home Health Services	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	0	0	0	0	0	0	0	0	61,710	61,710
101	Subacute Care Ancillary Services	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
	ROUTINE SERVICES										
105	Skilled Nursing Care	28,285	28,285	28,285	622,520	186,756	6,491,498	6,491,498	6,491,498	10,213,124	10,213,124
110	Intermediate Care	0	0	0	0	0	0	0	0	0	0
115	Mentally Disordered Care	0	0	0	0	0	0	0	0	0	0
120	Developmentally Disabled Care	0	0	0	0	0	0	0	0	0	0
125	Subacute Care	0	0	0	0	0	0	0	0	0	0
126	Subacute Care - Pediatric	0	0	0	0	0	0	0	0	0	0
128	Transitional Inpatient Care	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services	0	0	0	0	0	0	0	0	0	0
	NONREIMBURSABLE										
139	Residential Care	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	315	315	315	0	0	0	0	0	25,470	25,470
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0
	TOTAL STATISTICS	42,128	41,541	41,205	622,520	186,756	6,491,498	6,491,498	6,491,498	13,991,794	13,991,794
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 177,861 0.027399069	\$ 162,246 0.024993615			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 124,151 2.98863773	\$ 247,553 6.00784328	\$ 165,999 0.26665570	\$ 969,007 5.18862451	\$ 2,159 0.00033261	\$ 4,363 0.00067216	\$ 122,217 0.01882727	\$ 15,573 0.00111300	\$ 197,470 0.01411326
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 435,531 10.48436484	\$ 69,416 1.68464377	\$ 86,813 0.13945361	\$ 657,391 3.52005364	\$ 11,012 0.00169631	\$ 18,327 0.00282323	\$ 20,791 0.00320284	\$ 21,065 0.00150549	\$ 34,234 0.00244671
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 823,390 19.54495822	\$ 11,473 0.27618234	\$ 6,660 0.16162852	\$ 14,148 0.02272666	\$ 114,941 0.61546021	\$ 4,796 0.00073879	\$ 9,692 0.00149298	\$ 15,986 0.00246264	\$ 34,590 0.00247218	\$ 7,074 0.00050558

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
COUNTRY VILLA LAGUNA HILLS HEALTHCARE CENTER

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

Provider NPI:
1720072374

OSHPD Facility Number:
206301115

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	\$ 98,446	\$ 0	\$ 98,446	(Sch 3)
005	.20-.39	Fringe Benefits	6200	25,705	0	25,705	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	435,531	0	435,531	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 559,682	\$ 0	\$ 559,682	
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	246,549	0	246,549	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	65,797	96	65,893	(Sch 4)
010		Housekeeping - Total	6300	\$ 312,346	\$ 96	\$ 312,442	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 270,291	\$ 0	\$ 270,291	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	52,358	0	52,358	(Sch 5)
025		Depreciation: Equipment	7140	20,265	0	20,265	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	155,183	(35)	155,148	(Sch 5)
040		Property Taxes	7300	79,452	(3,171)	76,281	(Sch 5)
045		Property Insurance	7400	35,001	0	35,001	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	249,047	0	249,047	(Sch 6)
055		Interest - Other	7600	\$ 50,038	\$ 0	\$ 50,038	(Sch 6)
057		Subtotal 005 - 055		\$ 1,783,663	\$ (3,110)	\$ 1,780,553	
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	159,629	0	159,629	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	78,197	0	78,197	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 237,826	\$ 0	\$ 237,826	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 719,514	\$ 0	\$ 719,514	(Sch 3)
065	.20-.39	Fringe Benefits	6500	197,745	0	197,745	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	587,395	0	587,395	(Sch 4)
065		Dietary - Total	6500	\$ 1,504,654	\$ 0	\$ 1,504,654	
070		Provision for Bad Debts	7700	\$ 0	0	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$ 5,535	\$ 0	\$ 5,535	(Sch 2)
075	.20-.39	Fringe Benefits	8100	1,167	0	1,167	(Sch 2)
075	.79	Agency Staff	8100	0	0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	58,413	10	58,423	(Sch 4)
075		Patient Supplies - Total	8100	\$ 65,115	\$ 10	\$ 65,125	
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	24,321	0	24,321	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 24,321	\$ 0	\$ 24,321	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
COUNTRY VILLA LAGUNA HILLS HEALTHCARE CENTER

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

Provider NPI:
1720072374

OSHPD Facility Number:
206301115

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	1,390,865	0	1,390,865	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	1,571	0	1,571	(Sch 4)
080		Physical Therapy - Total	8200	\$ 1,392,436	\$ 0	\$ 1,392,436	
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	28,322	0	28,322	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 28,322	\$ 0	\$ 28,322	
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	865,235	0	865,235	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	1,032	0	1,032	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 866,267	\$ 0	\$ 866,267	
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	235,963	0	235,963	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	181	0	181	(Sch 4)
083		Speech Pathology - Total	8280	\$ 236,144	\$ 0	\$ 236,144	
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	792,347	0	792,347	(Sch 4)
085		Pharmacy - Total	8300	\$ 792,347	\$ 0	\$ 792,347	
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	\$ 2,072	\$ 0	\$ 2,072	(Sch 2)
090	.20-.39	Fringe Benefits	8400	437	0	437	(Sch 2)
090	.79	Agency Staff	8400	158,432	0	158,432	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	21,864	(588)	21,276	(Sch 4)
090		Laboratory - Total	8400	\$ 182,805	\$ (588)	\$ 182,217	
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	61,710	0	61,710	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 61,710	\$ 0	\$ 61,710	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
COUNTRY VILLA LAGUNA HILLS HEALTHCARE CENTER

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

Provider NPI:
1720072374

OSHPD Facility Number:
206301115

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		\$ 3,649,467	\$ (578)	\$ 3,648,889	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 4,744,244	\$ 0	\$ 4,744,244	(Sch 2)
105	.20-.39	Fringe Benefits	6110	1,350,074	0	1,350,074	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	397,160	20	397,180	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 6,491,478	\$ 20	\$ 6,491,498	
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 LAGUNA HILLS HEALTHCARE CENTER

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

Provider NPI:
1720072374

OSHPD Facility Number:
206301115

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	12,508	0	12,508	(Sch 4)
140		Beauty and Barber - Total	8900	\$ 12,508	\$ 0	\$ 12,508	
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		\$ 6,503,986	\$ 20	\$ 6,504,006	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	\$ 139,825	\$ 0	\$ 139,825	(Sch 2)
155	.20-.39	Fringe Benefits	6600	38,036	0	38,036	(Sch 2)
155	.49	Agency Staff	6600	0	0	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600	8,091	0	8,091	(Sch 4)
155		Social Services - Total	6600	\$ 185,952	\$ 0	\$ 185,952	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
COUNTRY VILLA LAGUNA HILLS HEALTHCARE CENTER

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

Provider NPI:
1720072374

OSHPD Facility Number:
206301115

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	\$ 125,494	\$ 0	\$ 125,494	(Sch 2)
160	.20-.39	Fringe Benefits	6700	36,752	0	36,752	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	12,425	0	12,425	(Sch 4)
160		Activities - Total	6700	\$ 174,671	\$ 0	\$ 174,671	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 753,462	\$ 0	\$ 753,462	(Sch 6)
165	.20-.39	Fringe Benefits	6900	201,410	0	201,410	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	1,813,744	91	1,813,835	(Sch 6)
165		Administration - Total	6900	\$ 2,768,616	\$ 91	\$ 2,768,707	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 150,921	\$ 0	\$ 150,921	(Sch 3)
166	.20-.39	Fringe Benefits	6900	43,364	0	43,364	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	29,926	0	29,926	(Sch 4)
166		Medical Records - Total	6900	\$ 224,211	\$ 0	\$ 224,211	
167		CDPH Licensing Fees	6900	\$ 49,920	\$ 0	\$ 49,920	(Sch 6)
168		Professional Liability Insurance	6900	\$ 336,336	\$ 0	\$ 336,336	(Sch 6)
169		Quality Assurance Fees	6900	\$ 857,206	\$ 0	\$ 857,206	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 92,409	\$ 0	\$ 92,409	(Sch 3)
170	.20-.39	Fringe Benefits	6800	22,611	0	22,611	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	11,056	0	11,056	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 126,076	\$ 0	\$ 126,076	
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		\$ 4,722,988	\$ 91	\$ 4,723,079	
200		Total		\$ 18,402,584	\$ (3,577)	\$ 18,399,007	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 345,348	
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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 LAGUNA HILLS HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1720072374		5
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 total group health insurance costs for informational purposes. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$0	\$345,348	\$345,348		

Provider Name							Fiscal Period	Provider NPI	Adjustments	
COUNTRY VILLA LAGUNA HILLS HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1720072374	5	
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	010	4	8A-1	010	4	Housekeeping - Other - Nonlabor	\$65,797	\$96	\$65,893
	10.5	035	4	8A-1	035	4	Leases and Rentals	155,183	(35)	155,148
	10.5	075	4	8A-1	075	4	Patient Supplies - Other - Nonlabo	58,413	10	58,423
	10.5	090	4	8A-1	090	4	Laboratory - Other - Nonlabo	21,864	(588)	21,276
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	397,160	20	397,180
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	1,813,744	91	1,813,835
							To adjust TwinMed expenses to agree with the provider's records. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			
3	10.5	040	4	8A-1	040	4	Property Taxes	\$79,452	(\$3,171)	\$76,281
							To adjust the reported property tax expense to agree with the provider's property tax bills. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			

Provider Name							Fiscal Period	Provider NPI		Adjustments
COUNTRY VILLA LAGUNA HILLS HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1720072374		5
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										
4	4.1	5	2	1	15		Medi-Cal Days To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: January 1, 2011 through December 31, 2011 Payment Period: January 1, 2011 through May 23, 2013 Report Date: May 24, 2013 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	37,021	(36,363)	658
5	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	36,365	36,365