

**REPORT
ON THE
RATE SETTING AUDIT**

**FREEDOM VILLAGE HEALTHCARE CENTER
LAKE FOREST, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1841354354**

**FISCAL PERIOD ENDED
DECEMBER 31, 2011**

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

**Section Chief: Margaret A. Varho
Audit Supervisor: Stan Van Arsdale
Auditor: Mineo Gonzalez**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

Date: July 15, 2013

Joel Niblett, Administrator
Freedom Village Healthcare Center
23442 El Toro Road, Bldg 2
Lake Forest, CA 92630

FREEDOM VILLAGE HEALTHCARE CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1841354354
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 Rate 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.

Joel Niblett
Page 2

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—Santa Ana at (714) 558-4434.

(Original signed by Margaret Varho)

Margaret A. Varho, Chief
Audits Section—Santa Ana
Financial Audits Branch

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
FREEDOM VILLAGE HEALTHCARE CENTER

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

Provider NPI:
1841354354

OSHPD Facility No.:
206304020

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	\$ 1,946,197	\$ 128.76
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 545,324	\$ 36.08
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 437,865	\$ 28.97
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 29,364	\$ 1.94
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 5,574	\$ 0.37
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 8,695	\$ 0.58
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 50,634	\$ 3.35
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 389,625	\$ 25.78
11	Cost of Routine Service/Audited Total Costs	\$ 3,625,074	\$ 3,413,280	\$ 225.82
12	Total Patient Days (Adj)	15,115	15,115	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 239.83	\$ 225.82	
14	Overpayments (Adj)	\$ 0	\$ 0	
15	Medi-Cal Days (Adj 3)	2,505	0	
16	Medi-Cal Managed Care Days (Adj 4)		2,505	
INTERMEDIATE CARE				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
18	Total Patient Days (Adj)		0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj)	\$	\$ 0	
MENTALLY DISORDERED CARE				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
22	Total Patient Days (Adj)		0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj)	\$	\$ 0	
DEVELOPMENTALLY DISABLED CARE				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
26	Total Patient Days (Adj)		0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj)	\$	\$ 0	
SUBACUTE CARE				
29	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
37	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
38	Cost of Administration (Subacute Care Sch.1, Ln. 34)	\$ N/A	\$ 0	\$ 0.00
39	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
40	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
41	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
42	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
FREEDOM VILLAGE HEALTHCARE CENTER

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

Provider NPI:
1841354354

OSHPD Facility No.:
206304020

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	
50	Total Patient Days (Adj)		0	
51	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
52	Overpayments (Adj)	\$	\$ 0	
HOSPICE INPATIENT CARE				
53	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
54	Total Patient Days (Adj)		0	
55	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
56	Overpayments (Adj)	\$	\$ 0	
OTHER ROUTINE SERVICES				
57	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 232,325	
58	Total Patient Days (Adj)		0	
59	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
60	Overpayments (Adj)	\$	\$ 0	

ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR

Provider Name:
FREEDOM VILLAGE HEALTHCARE CENTER

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

Provider NPI:
1841354354

OSHPD Facility No.:
206304020

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs	Activities	Total
			155	160	
GENERAL SERVICES					
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 43,126	\$ 43,126		
160	Activities	83,283		\$ 83,283	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
ANCILLARY SERVICES					
075	Patient Supplies	0	0	0	0
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	391,171	0	0	391,171
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	321,333	0	0	321,333
083	Speech Pathology	53,606	0	0	53,606
085	Pharmacy	0	0	0	0
090	Laboratory	0	0	0	0
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	1,819,788	43,126	83,283	1,946,197 *
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	745,019	0	0	745,019
	TOTAL	\$ 3,457,326	\$ 43,126	\$ 83,283	\$ 3,457,326

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
FREEDOM VILLAGE HEALTHCARE CENTER

Provider NPI:
1841354354

OSHPD Facility Number:
206304020

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	\$ 41,000	\$ 41,000										
010	Housekeeping	76,415	360	\$ 76,775									
060	Laundry and Linen	40,453	482	910	\$ 41,844								
065	Dietary	356,065	877	1,657	0	\$ 358,600							
155	Social Services	N/A	328	619	0	0	\$ 947						
160	Activities	N/A	1,450	2,739	0	0	0	\$ 4,188					
165	Administration	N/A	1,005	1,898	0	0	0	0		\$ 2,902	\$ 2,902		
166	Medical Records	82,383	86	162	0	0	0	0		82,631		\$ 82,631	
170	Inservice Education - Nursing	66,291	804	1,519	0	0	0	0	\$ 68,615				
ANCILLARY SERVICES													
075	Patient Supplies		168	317	0	0	0	0	0	485	59	1,674	\$ 2,217
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		236	446	0	0	0	0	0	681	221	6,291	7,193
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		236	446	0	0	0	0	0	681	182	5,173	6,036
083	Speech Pathology		0	0	0	0	0	0	0	0	30	858	888
085	Pharmacy		0	0	0	0	0	0	0	0	145	4,136	4,281
090	Laboratory		0	0	0	0	0	0	0	0	46	1,304	1,350
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	52	1,467	1,519
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		7,959	15,035	41,844	358,600	947	4,188	68,615	497,188	1,633	46,503	545,324 *
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		26,880	50,781	0	0	0	0	0	77,662	111	3,165	80,938 *
NONREIMBURSABLE													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		130	246	0	0	0	0	0	376	1	15	392
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	423	12,045	12,468
	TOTAL	\$ 662,607	\$ 41,000	\$ 76,775	\$ 41,844	\$ 358,600	\$ 947	\$ 4,188	\$ 68,615	\$ 577,074	\$ 2,902	\$ 82,631	\$ 662,607

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
FREEDOM VILLAGE HEALTHCARE CENTER

Provider NPI:
1841354354

OSHPD Facility Number:
206304020

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	\$ 56,972	\$ 56,972										
010	Housekeeping	11,021	501	\$ 11,522									
060	Laundry and Linen	238	669	137	\$ 1,044								
065	Dietary	232,576	1,219	249	0	\$ 234,044							
155	Social Services	0	455	93	0	0	\$ 548						
160	Activities	17,175	2,014	411	0	0	0	\$ 19,600					
165	Administration	N/A	1,396	285	0	0	0	0		\$ 1,681	\$ 1,681		
166	Medical Records	16,039	119	24	0	0	0	0		16,183		\$ 16,183	
170	Inservice Education - Nursing	838	1,118	228	0	0	0	0	\$ 2,184				
ANCILLARY SERVICES													
075	Patient Supplies	103,301	233	48	0	0	0	0	0	103,582	34	328	\$ 103,944
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	0	328	67	0	0	0	0	0	395	128	1,232	1,755
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	0	328	67	0	0	0	0	0	395	105	1,013	1,513
083	Speech Pathology	0	0	0	0	0	0	0	0	0	17	168	186
085	Pharmacy	258,303	0	0	0	0	0	0	0	258,303	84	810	259,197
090	Laboratory	81,467	0	0	0	0	0	0	0	81,467	27	255	81,749
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	91,647	0	0	0	0	0	0	0	91,647	30	287	91,964
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	157,077	11,059	2,256	1,044	234,044	548	19,600	2,184	427,812	946	9,107	437,865 *
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		37,352	7,621	0	0	0	0	0	44,973	64	620	45,657 *
NONREIMBURSABLE													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	0	181	37	0	0	0	0	0	218	0	3	221
145	Other Nonreimbursable	7,257	0	0	0	0	0	0	0	7,257	245	2,359	9,861
	TOTAL	\$ 1,033,911	\$ 56,972	\$ 11,522	\$ 1,044	\$ 234,044	\$ 548	\$ 19,600	\$ 2,184	\$ 1,016,048	\$ 1,681	\$ 16,183	\$ 1,033,911

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
FREEDOM VILLAGE HEALTHCARE CENTER

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

Provider NPI:
1841354354

OSHPD Facility Number:
206304020

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)	\$ 95,370	84%							
	Property Tax (line 40)	18,104	16%	\$ 113,474						
005	Plant Operations and Maintenance			3,185	\$ 3,185					
010	Housekeeping			969	28	\$ 997				
060	Laundry and Linen			1,295	37	12	\$ 1,345			
065	Dietary			2,360	68	22	0	\$ 2,450		
155	Social Services			881	25	8	0	0	\$ 915	
160	Activities			3,900	113	36	0	0	0	\$ 4,048
165	Administration			2,702	78	25	0	0	0	0
166	Medical Records			231	7	2	0	0	0	0
170	Inservice Education - Nursing			2,163	62	20	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			451	13	4	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			634	18	6	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			634	18	6	0	0	0	0
083	Speech Pathology			0	0	0	0	0	0	0
085	Pharmacy			0	0	0	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute 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			21,409	618	195	1,345	2,450	915	4,048
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			72,307	2,088	659	0	0	0	0
NONREIMBURSABLE										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			350	10	3	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 113,474	100%	\$ 113,474	\$ 3,185	\$ 997	\$ 1,345	\$ 2,450	\$ 915	\$ 4,048

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
FREEDOM VILLAGE HEALTHCARE CENTER

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

Provider NPI:
1841354354

OSHPD Facility Number:
206304020

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 84% Of Total	Property Tax 16% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 95,370	84%							
	Property Tax (line 40)	18,104	16%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 2,805	\$ 2,805				
166	Medical Records				240		\$ 240			
170	Inservice Education - Nursing			\$ 2,246						
	ANCILLARY SERVICES									
075	Patient Supplies			0	468	57	5	\$ 530	\$ 446	\$ 85
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	659	214	18	890	748	142
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	659	176	15	849	714	135
083	Speech Pathology			0	0	29	2	32	27	5
085	Pharmacy			0	0	140	12	152	128	24
090	Laboratory			0	0	44	4	48	40	8
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	50	4	54	45	9
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			2,246	33,225	1,579	135	34,938	29,364	5,574 *
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	75,055	107	9	75,172	63,179	11,993 *
	NONREIMBURSABLE									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	364	1	0	364	306	58
145	Other Nonreimbursable			0	0	409	35	444	373	71
	TOTAL	\$ 113,474	100%	\$ 2,246	\$ 110,429	\$ 2,805	\$ 240	\$ 113,474	\$ 95,370	\$ 18,104

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
FREEDOM VILLAGE HEALTHCARE CENTER

Provider NPI:
1841354354

OSHPD Facility Number:
206304020

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. 87% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 11% of Total	Quality Assur. Fees 0% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ -												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	692,326												
	Total Costs Allocable as Administration	692,326	87%											
167	CDPH Licensing Fees	15,451	2%											
168	Professional Liability Insurance	89,972	11%											
169	Quality Assurance Fees	0	0%											
174	Caregiver Training	0	0%											
	Total	797,749	100%						\$ 797,749					
ANCILLARY SERVICES														
075	Patient Supplies			\$ -	\$ 485	\$ 103,582	\$ 468	\$ 104,535	16,159	\$ 14,023	\$ 313	\$ 1,822	\$ -	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			391,171	681	395	659	392,906	60,734	52,708	1,176	6,850	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			321,333	681	395	659	323,068	49,939	43,339	967	5,632	0	0
083	Speech Pathology			53,606	0	0	0	53,606	8,286	7,191	160	935	0	0
085	Pharmacy			0	0	258,303	0	258,303	39,928	34,651	773	4,503	0	0
090	Laboratory			0	0	81,467	0	81,467	12,593	10,929	244	1,420	0	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	91,647	0	91,647	14,166	12,294	274	1,598	0	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			1,946,197	497,188	427,812	33,225	2,904,422	448,955	389,625	8,695	50,634	0	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	77,662	44,973	75,055	197,689	30,558	26,520	592	3,446	0	0
NONREIMBURSABLE														
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	376	218	364	958	148	129	3	17	0	0
145	Other Nonreimbursable			745,019	0	7,257	0	752,276	116,284	100,917	2,252	13,115	0	0
	SUBTOTAL	\$ 797,749		\$ 3,457,326	\$ 577,074	\$ 1,016,048	\$ 110,429	\$ 5,160,876	\$ 797,749					
	Total Administrative Costs							\$ 797,749		\$ 692,326	\$ 15,451	\$ 89,972	\$ -	\$ -
	Unit Cost Multiplier							0.15457627						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 85,533	\$ 17,863	\$ 3,045	\$ 106,442							
	TOTAL FACILITY COSTS							\$ 6,065,067						

*(To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
FREEDOM VILLAGE HEALTHCARE CENTER

Provider NPI:
1841354354

OSHPD Facility Number:
206304020

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 2)	Plant Ops (SQ FT) 5 (Adj 2)	Hskpng (SQ FT) 10 (Adj 2)	Laundry (LBS) 60 (Adj)	Dietary (MEALS) 65 (Adj)	Soc Svcs (DIRECT EXP) 155 (Adj)	Activities (DIRECT EXP) 160 (Adj)	Inserv. Ed (DIRECT EXP) 170 (Adj)	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	1,200									
010	Housekeeping	365	365								
060	Laundry and Linen	488	488	488							
065	Dietary	889	889	889							
155	Social Services	332	332	332							
160	Activities	1,469	1,469	1,469							
165	Administration	1,018	1,018	1,018							
166	Medical Records	87	87	87							
170	Inservice Education - Nursing	815	815	815							
	ANCILLARY SERVICES										
075	Patient Supplies	170	170	170						104,535	104,535
077	Specialized Support Surfaces									0	0
080	Physical Therapy	239	239	239						392,906	392,906
081	Respiratory Therapy									0	0
082	Occupational Therapy	239	239	239						323,068	323,068
083	Speech Pathology									53,606	53,606
085	Pharmacy									258,303	258,303
090	Laboratory									81,467	81,467
095	Home Health Services									0	0
100	Other Ancillary Services									91,647	91,647
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	8,065	8,065	8,065	3,756	45,135	1,976,865	1,976,865	1,976,865	2,904,422	2,904,422
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	27,239	27,239	27,239			0	0	0	197,689	197,689
	NONREIMBURSABLE										
139	Residential Care									0	0
140	Beauty and Barber	132	132	132						958	958
145	Other Nonreimbursable									752,276	752,276
	TOTAL STATISTICS	42,747	41,547	41,182	3,756	45,135	1,976,865	1,976,865	1,976,865	5,160,876	5,160,876
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 43,126 0.021815349	\$ 83,283 0.042128825			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 41,000 0.98683419	\$ 76,775 1.86429009	\$ 41,844 11.14066790	\$ 358,600 7.94504596	\$ 947 0.00047883	\$ 4,188 0.00211866	\$ 68,615 0.03470883	\$ 2,902 0.00056239	\$ 82,631 0.01601105
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 56,972 1.37126628	\$ 11,522 0.27977058	\$ 1,044 0.27787699	\$ 234,044 5.18541646	\$ 548 0.00027728	\$ 19,600 0.00991488	\$ 2,184 0.00110458	\$ 1,681 0.00032567	\$ 16,183 0.00313564
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 113,474 2.65454886	\$ 3,185 0.07667121	\$ 997 0.02420706	\$ 1,345 0.35800012	\$ 2,450 0.05427218	\$ 915 0.00046275	\$ 4,048 0.00204755	\$ 2,246 0.00113598	\$ 2,805 0.00054352	\$ 240 0.00004645

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
FREEDOM VILLAGE HEALTHCARE CENTER

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

Provider NPI:
1841354354

OSHPD Facility Number:
206304020

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	\$ 31,419	\$ 0	\$ 31,419	(Sch 3)
005	.20-.39	Fringe Benefits	6200	9,581	0	9,581	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	56,972	0	56,972	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 97,972	\$ 0	\$ 97,972	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 58,434	\$ 0	\$ 58,434	(Sch 3)
010	.20-.39	Fringe Benefits	6300	17,981	0	17,981	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	11,021	0	11,021	(Sch 4)
010		Housekeeping - Total	6300	\$ 87,436	\$ 0	\$ 87,436	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 65,694	\$ 0	\$ 65,694	(Sch 5)
020		Depreciation: Leasehold Improvements	7130		0	0	(Sch 5)
025		Depreciation: Equipment	7140	29,676	0	29,676	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200		0	0	(Sch 5)
040		Property Taxes	7300	18,104	0	18,104	(Sch 5)
045		Property Insurance	7400		0	0	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	\$	\$ 0	\$ 0	(Sch 6)
057		Subtotal 005 - 055		\$ 298,882	\$ 0	\$ 298,882	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 30,106	\$ 0	\$ 30,106	(Sch 3)
060	.20-.39	Fringe Benefits	6400	10,347	0	10,347	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	238	0	238	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 40,691	\$ 0	\$ 40,691	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 279,318	\$ 0	\$ 279,318	(Sch 3)
065	.20-.39	Fringe Benefits	6500	76,747	0	76,747	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	232,576	0	232,576	(Sch 4)
065		Dietary - Total	6500	\$ 588,641	\$ 0	\$ 588,641	
070		Provision for Bad Debts	7700	\$	0	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100		0	0	(Sch 2)
075	.79	Agency Staff	8100		0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	103,301	0	103,301	(Sch 4)
075		Patient Supplies - Total	8100	\$ 103,301	\$ 0	\$ 103,301	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	\$	\$ 0	\$ 0	N/A
077	.20-.39	Fringe Benefits	8150		0	0	N/A
077	.79	Agency Staff	8150		0	0	N/A
077	.40-.99	Other - Nonlabor	8150		0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
FREEDOM VILLAGE HEALTHCARE CENTER

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

Provider NPI:
1841354354

OSHPD Facility Number:
206304020

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
080		Physical Therapy					
080	.01-.19	Salaries and Wages	8200	\$	\$ 0	\$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200		0	0	(Sch 2)
080	.79	Agency Staff	8200	391,171	0	391,171	(Sch 2)
080	.40-.99	Other - Nonlabor	8200		0	0	(Sch 4)
080		Physical Therapy - Total	8200	\$ 391,171	\$ 0	\$ 391,171	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$	\$ 0	\$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220		0	0	(Sch 2)
081	.79	Agency Staff	8220		0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220		0	0	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$	\$ 0	\$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250		0	0	(Sch 2)
082	.79	Agency Staff	8250	321,333	0	321,333	(Sch 2)
082	.40-.99	Other - Nonlabor	8250		0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 321,333	\$ 0	\$ 321,333	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$	\$ 0	\$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280		0	0	(Sch 2)
083	.79	Agency Staff	8280	53,606	0	53,606	(Sch 2)
083	.40-.99	Other - Nonlabor	8280		0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 53,606	\$ 0	\$ 53,606	
085		Pharmacy					
085	.01-.19	Salaries and Wages	8300	\$	\$ 0	\$ 0	(Sch 2)
085	.20-.39	Fringe Benefits	8300		0	0	(Sch 2)
085	.79	Agency Staff	8300		0	0	(Sch 2)
085	.40-.99	Other - Nonlabor	8300	258,303	0	258,303	(Sch 4)
085		Pharmacy - Total	8300	\$ 258,303	\$ 0	\$ 258,303	
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	\$	\$ 0	\$ 0	(Sch 2)
090	.20-.39	Fringe Benefits	8400		0	0	(Sch 2)
090	.79	Agency Staff	8400		0	0	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	81,467	0	81,467	(Sch 4)
090		Laboratory - Total	8400	\$ 81,467	\$ 0	\$ 81,467	
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	\$	\$ 0	\$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800		0	0	(Sch 2)
095	.79	Agency Staff	8800		0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800		0	0	(Sch 4)
095		Home Health Services - Total	8800	\$ 0	\$ 0	\$ 0	
100		Other Ancillary Services					
100	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0	(Sch 2)
100	.20-.39	Fringe Benefits	8900		0	0	(Sch 2)
100	.79	Agency Staff	8900		0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	91,647	0	91,647	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 91,647	\$ 0	\$ 91,647	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
FREEDOM VILLAGE HEALTHCARE CENTER

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

Provider NPI:
1841354354

OSHPD Facility Number:
206304020

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
101		Subacute Care Ancillary Services					
101	.01-.19	Salaries and Wages	8100-8900	\$	\$ 0	\$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
101	.79	Agency Staff	8100-8900		0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
101		Subacute Care Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
102		Subacute Care - Pediatric Ancillary Services					
102	.01-.19	Salaries and Wages	8100-8900	\$	\$ 0	\$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
102	.79	Agency Staff	8100-8900		0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
104		Subtotal 075 - 102		\$ 1,300,828	\$ 0	\$ 1,300,828	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,310,265	\$ 0	\$ 1,310,265	(Sch 2)
105	.20-.39	Fringe Benefits	6110	490,237	0	490,237	(Sch 2)
105	.49	Agency Staff	6110	19,286	0	19,286	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	157,077	0	157,077	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 1,976,865	\$ 0	\$ 1,976,865	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	\$	\$ 0	\$ 0	
110	.20-.39	Fringe Benefits	6120		0	0	
110	.49	Agency Staff	6120		0	0	
110	.40-.99	Other - Nonlabor	6120		0	0	
110		Intermediate Care - Total	6120	\$ 0	\$ 0	\$ 0	(Sch 2)
115		Mentally Disordered Care					
115	.01-.19	Salaries and Wages	6130	\$	\$ 0	\$ 0	
115	.20-.39	Fringe Benefits	6130		0	0	
115	.49	Agency Staff	6130		0	0	
115	.40-.99	Other - Nonlabor	6130		0	0	
115		Mentally Disordered Care - Total	6130	\$ 0	\$ 0	\$ 0	(Sch 2)
120		Developmentally Disabled Care					
120	.01-.19	Salaries and Wages	6140	\$	\$ 0	\$ 0	
120	.20-.39	Fringe Benefits	6140		0	0	
120	.49	Agency Staff	6140		0	0	
120	.40-.99	Other - Nonlabor	6140		0	0	
120		Developmentally Disabled Care - Total	6140	\$ 0	\$ 0	\$ 0	(Sch 2)
125		Subacute Care					
125	.01-.19	Salaries and Wages	6150	\$	\$ 0	\$ 0	(Sch 2)
125	.20-.39	Fringe Benefits	6150		0	0	(Sch 2)
125	.49	Agency Staff	6150		0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150		0	0	(Sch 4)
125		Subacute Care - Total	6150	\$ 0	\$ 0	\$ 0	
126		Subacute Care - Pediatric					
126	.01-.19	Salaries and Wages	6160	\$	\$ 0	\$ 0	(Sch 2)
126	.20-.39	Fringe Benefits	6160		0	0	(Sch 2)
126	.49	Agency Staff	6160		0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160		0	0	(Sch 4)
126		Subacute Care - Pediatric - Total	6160	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
FREEDOM VILLAGE HEALTHCARE CENTER

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

Provider NPI:
1841354354

OSHPD Facility Number:
206304020

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED
128		Transitional Inpatient Care				
128	.01-.19	Salaries and Wages	6170	\$	\$ 0	\$ 0
128	.20-.39	Fringe Benefits	6170		0	0
128	.49	Agency Staff	6170		0	0
128	.40-.99	Other - Nonlabor	6170		0	0
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0 (Sch 2)
130		Hospice Inpatient Care				
130	.01-.19	Salaries and Wages	6180	\$	\$ 0	\$ 0
130	.20-.39	Fringe Benefits	6180		0	0
130	.49	Agency Staff	6180		0	0
130	.40-.99	Other - Nonlabor	6180		0	0
130		Hospice Inpatient Care - Total	6180	\$ 0	\$ 0	\$ 0 (Sch 2)
135		Other Routine Services				
135	.01-.19	Salaries and Wages	6190	\$	\$ 0	\$ 0
135	.20-.39	Fringe Benefits	6190		0	0
135	.49	Agency Staff	6190		0	0
135	.40-.99	Other - Nonlabor	6190		0	0
135		Other Routine Services - Total	6190	\$ 0	\$ 0	\$ 0 (Sch 2)
		Other Nonreimbursable				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0 (Sch 2)
139	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
139	.49	Agency Staff	9100		0	0 (Sch 2)
139	.40-.99	Other - Nonlabor	9100		0	0 (Sch 4)
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0 (Sch 2)
140	.20-.39	Fringe Benefits	8900		0	0 (Sch 2)
140	.49	Agency Staff	8900		0	0 (Sch 2)
140	.40-.99	Other - Nonlabor	8900		0	0 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 0	\$ 0	\$ 0
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$ 683,043	\$ 0	\$ 683,043 (Sch 2)
145	.20-.39	Fringe Benefits	9100	61,976	0	61,976 (Sch 2)
145	.49	Agency Staff	9100		0	0 (Sch 2)
145	.40-.99	Other - Nonlabor	9100	7,257	0	7,257 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 752,276	\$ 0	\$ 752,276
146		Subtotal 105 - 145		\$ 2,729,141	\$ 0	\$ 2,729,141
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 32,814	\$ 0	\$ 32,814 (Sch 2)
155	.20-.39	Fringe Benefits	6600	10,312	0	10,312 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600		0	0 (Sch 4)
155		Social Services - Total	6600	\$ 43,126	\$ 0	\$ 43,126

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
FREEDOM VILLAGE HEALTHCARE CENTER

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

Provider NPI:
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OSHPD Facility Number:
206304020

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	\$ 65,832	\$ 0	\$ 65,832	(Sch 2)
160	.20-.39	Fringe Benefits	6700	17,451	0	17,451	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	17,175	0	17,175	(Sch 4)
160		Activities - Total	6700	\$ 100,458	\$ 0	\$ 100,458	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 266,624	\$ 0	\$ 266,624	(Sch 6)
165	.20-.39	Fringe Benefits	6900	66,279	0	66,279	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	359,423	0	359,423	(Sch 6)
165		Administration - Total	6900	\$ 692,326	\$ 0	\$ 692,326	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 62,269	\$ 0	\$ 62,269	(Sch 3)
166	.20-.39	Fringe Benefits	6900	20,114	0	20,114	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	16,039	0	16,039	(Sch 4)
166		Medical Records - Total	6900	\$ 98,422	\$ 0	\$ 98,422	
167		CDPH Licensing Fees	6900	\$ 15,451	\$ 0	\$ 15,451	(Sch 6)
168		Professional Liability Insurance	6900	\$ 89,972	\$ 0	\$ 89,972	(Sch 6)
169		Quality Assurance Fees	6900	\$	\$ 0	\$ 0	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 51,747	\$ 0	\$ 51,747	(Sch 3)
170	.20-.39	Fringe Benefits	6800	14,544	0	14,544	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	838	0	838	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 67,129	\$ 0	\$ 67,129	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900		0	0	(Sch 6)
174	.49	Agency Staff	6900		0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900		0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		Subtotal 155 - 174		\$ 1,106,884	\$ 0	\$ 1,106,884	
200		Total		\$ 6,065,067	\$ 0	\$ 6,065,067	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 162,046	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name:
FREEDOM VILLAGE HEALTHCARE CENTER

Provider NPI:
1841354354

OSHPD Facility Number:
206304020
Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Line No.	Sub No.	Description	TOTAL ADJ (Pages 1,2,3&4)	AUDIT ADJ						
005	1	Plant Operations and Maintenance - Salaries and Wages	0							
005	2	Plant Operations and Maintenance - Fringe Benefits	0							
005	3	Plant Operations and Maintenance - Agency Staff	0							
005	4	Plant Operations and Maintenance - Other - Nonlabor	0							
010	1	Housekeeping - Salaries and Wages	0							
010	2	Housekeeping - Fringe Benefits	0							
010	3	Housekeeping - Agency Staff	0							
010	4	Housekeeping - Other - Nonlabor	0							
015	4	Depreciation: Buildings and Improvements	0							
020	4	Depreciation: Leasehold Improvements	0							
025	4	Depreciation: Equipment	0							
030	4	Depreciation and Amortization - Other	0							
035	4	Leases and Rentals	0							
040	4	Property Taxes	0							
045	4	Property Insurance	0							
050	4	Interest - Property, Plant, and Equipment	0							
055	4	Interest - Other	0							
060	1	Laundry and Linen - Salaries and Wages	0							
060	2	Laundry and Linen - Fringe Benefits	0							
060	3	Laundry and Linen - Agency Staff	0							
060	4	Laundry and Linen - Other - Nonlabor	0							
065	1	Dietary - Salaries and Wages	0							
065	2	Dietary - Fringe Benefits	0							
065	3	Dietary - Agency Staff	0							
065	4	Dietary - Other - Nonlabor	0							
070	4	Provision for Bad Debts	0							
075	1	Patient Supplies - Salaries and Wages	0							
075	2	Patient Supplies - Fringe Benefits	0							
075	3	Patient Supplies - Agency Staff	0							
075	4	Patient Supplies - Other - Nonlabor	0							
077	1	Specialized Support Surfaces - Salaries and Wages	0							
077	2	Specialized Support Surfaces - Fringe Benefits	0							
077	3	Specialized Support Surfaces - Agency Staff	0							
077	4	Specialized Support Surfaces - Other - Nonlabor	0							
080	1	Physical Therapy - Salaries and Wages	0							
080	2	Physical Therapy - Fringe Benefits	0							
080	3	Physical Therapy - Agency Staff	0							
080	4	Physical Therapy - Other - Nonlabor	0							
081	1	Respiratory Therapy - Salaries and Wages	0							
081	2	Respiratory Therapy - Fringe Benefits	0							
081	3	Respiratory Therapy - Agency Staff	0							
081	4	Respiratory Therapy - Other - Nonlabor	0							
082	1	Occupational Therapy - Salaries and Wages	0							
082	2	Occupational Therapy - Fringe Benefits	0							
082	3	Occupational Therapy - Agency Staff	0							
082	4	Occupational Therapy - Other - Nonlabor	0							
083	1	Speech Pathology - Salaries and Wages	0							
083	2	Speech Pathology - Fringe Benefits	0							
083	3	Speech Pathology - Agency Staff	0							

Provider Name							Fiscal Period			Provider NPI		Adjustments
FREEDOM VILLAGE HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1841354354		4
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
<u>MEMORANDUM ADJUSTMENT</u>												
1	Not Reported			8	210		Total Facility Group Health Insurance To include group health insurance in the audit for informational purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			\$0	\$162,046	\$162,046

Provider Name							Fiscal Period			Provider NPI		Adjustments
FREEDOM VILLAGE HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1841354354		4
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
<u>ADJUSTMENT TO REPORTED STATISTICS</u>												
2	10.7	155		7	155		Social Services (Square feet)	1,801	(1,469)	332		
	10.7	160		7	160		Activities	0	1,469	1,469		
	10.7	165		7	165		Administration	1,833	(815)	1,018		
	10.7	170		7	170		Inservice Education - Nursing	0	815	815		
							To adjust square footage statistics to agree with the fiscal year ending 12/31/10 audit report. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306					

Provider Name							Fiscal Period		Provider NPI		Adjustments
FREEDOM VILLAGE HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1841354354		4
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											
3	4.1	5	2	1	15	N/A	Skilled Nursing Care - Medi-Cal Days To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Report Date: January 31, 2013 Payment Period: January 1, 2010 through December 31, 2012 Service Period: January 1, 2011 through Decemver 31, 2011 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	2,505	(2,505)	0	
4	Not Reported			1	16	N/A	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	2,505	2,505	