

**REPORT
ON THE
RATE SETTING AUDIT
FOUR SEASONS HEALTHCARE
AND WELLNESS CENTER
NORTH HOLLYWOOD, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1932496767
FISCAL PERIOD
JULY 1, 2011 THROUGH 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: Amandeep Sodhi**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

July 22, 2013

Administrator
Four Seasons Healthcare and Wellness Center
5335 Laurel Canyon Boulevard
North Hollywood, CA 91607

FOUR SEASONS HEALTHCARE AND WELLNESS CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1932496767
FISCAL PERIOD JULY 1, 2011 THROUGH 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.

Administrator
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—Burbank at (818) 295-2620.

Original Signed By

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

Certified

cc: Cathy Storr, Vice President
Axiom Healthcare Group
572 West 37th Street
San Pedro, CA 90731

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
FOUR SEASONS HEALTHCARE AND WELLNESS CENTER

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

Provider NPI:
1932496767

OSHPD Facility No.:
206190161

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
SKILLED NURSING CARE				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 2,351,676	\$ 70.58
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 672,358	\$ 20.18
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 603,686	\$ 18.12
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 750,857	\$ 22.53
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 38,468	\$ 1.15
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 40,138	\$ 1.20
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 64,266	\$ 1.93
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 394,430	\$ 11.84
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 751,694	\$ 22.56
11	Cost of Routine Service/Audited Total Costs	\$ 5,878,998	\$ 5,667,573	\$ 170.09
12	Total Patient Days (Adj)	33,321	33,321	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 176.44	\$ 170.09	
14	Overpayments (Adj)	\$ 0	\$ 0	
15	Medi-Cal Days (Adj 5)	26,548	25,982	
16	Medi-Cal Managed Care Days (Adj)		0	
INTERMEDIATE CARE				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
18	Total Patient Days (Adj)	0	0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj)	\$ 0	\$ 0	
MENTALLY DISORDERED CARE				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
22	Total Patient Days (Adj)	0	0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj)	\$ 0	\$ 0	
DEVELOPMENTALLY DISABLED CARE				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
26	Total Patient Days (Adj)	0	0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj)	\$ 0	\$ 0	
SUBACUTE CARE				
29	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
37	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
38	Cost of Administration (Subacute Care Sch.1, Ln. 34)	\$ N/A	\$ 0	\$ 0.00
39	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
40	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
41	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
42	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
FOUR SEASONS HEALTHCARE AND WELLNESS CENTER

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

Provider NPI:
1932496767

OSHPD Facility No.:
206190161

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:
FOUR SEASONS HEALTHCARE AND WELLNESS CENTER

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

Provider NPI:
1932496767

OSHPD Facility No.:
206190161

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	\$ 44,446	\$ 44,446		
160	Activities	76,026		\$ 76,026	
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	211,629	0	0	211,629
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	193,038	0	0	193,038
083	Speech Pathology	37,233	0	0	37,233
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	2,231,204	44,446	76,026	2,351,676 *
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	\$ 2,793,576	\$ 44,446	\$ 76,026	\$ 2,793,576

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
FOUR SEASONS HEALTHCARE AND WELLNESS CENTER

Provider NPI:
1932496767

OSHPD Facility Number:
206190161

Fiscal Period:
JULY 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	\$ 84,309	\$ 84,309										
010	Housekeeping	101,854	413	\$ 102,267									
060	Laundry and Linen	98,709	3,048	3,716	\$ 105,473								
065	Dietary	206,698	6,229	7,593	0	\$ 220,519							
155	Social Services	N/A	318	388	0	0	\$ 706						
160	Activities	N/A	2,327	2,837	0	0	0	\$ 5,164					
165	Administration	N/A	2,174	2,650	0	0	0	0		\$ 4,824	\$ 4,824		
166	Medical Records	75,183	984	1,199	0	0	0	0		77,366		\$ 77,366	
170	Inservice Education - Nursing	126,027	0	0	0	0	0	0	\$ 126,027				
ANCILLARY SERVICES													
075	Patient Supplies		0	0	0	0	0	0	0	0	26	410	\$ 435
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	22	349	371
080	Physical Therapy		1,343	1,637	0	0	0	0	0	2,981	217	3,473	6,670
081	Respiratory Therapy		180	219	0	0	0	0	0	399	2	39	440
082	Occupational Therapy		940	1,146	0	0	0	0	0	2,087	194	3,106	5,386
083	Speech Pathology		426	519	0	0	0	0	0	945	41	652	1,637
085	Pharmacy		0	0	0	0	0	0	0	0	235	3,775	4,010
090	Laboratory		0	0	0	0	0	0	0	0	27	427	454
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	12	198	210
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		65,615	79,983	105,473	220,519	706	5,164	126,027	603,487	4,042	64,829	672,358 *
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		312	380	0	0	0	0	0	692	7	108	807
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 692,780	\$ 84,309	\$ 102,267	\$ 105,473	\$ 220,519	\$ 706	\$ 5,164	\$ 126,027	\$ 610,590	\$ 4,824	\$ 77,366	\$ 692,780

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
FOUR SEASONS HEALTHCARE AND WELLNESS CENTER

Provider NPI:
1932496767

OSHPD Facility Number:
206190161

Fiscal Period:
JULY 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	\$ 168,733	\$ 168,733										
010	Housekeeping	24,950	827	\$ 25,777									
060	Laundry and Linen	26,165	6,101	937	\$ 33,202								
065	Dietary	207,572	12,466	1,914	0	\$ 221,952							
155	Social Services	1,280	637	98	0	0	\$ 2,015						
160	Activities	4,274	4,657	715	0	0	0	\$ 9,646					
165	Administration	N/A	4,351	668	0	0	0	0		\$ 5,019	\$ 5,019		
166	Medical Records	6,184	1,969	302	0	0	0	0		8,455		\$ 8,455	
170	Inservice Education - Nursing	0	0	0	0	0	0	0	\$ -				
ANCILLARY SERVICES													
075	Patient Supplies	27,243	0	0	0	0	0	0	0	27,243	27	45	\$ 27,314
077	Specialized Support Surfaces	23,210	0	0	0	0	0	0	0	23,210	23	38	23,271
080	Physical Therapy	0	2,688	413	0	0	0	0	0	3,101	225	380	3,706
081	Respiratory Therapy	0	360	55	0	0	0	0	0	415	3	4	422
082	Occupational Therapy	0	1,882	289	0	0	0	0	0	2,171	202	339	2,712
083	Speech Pathology	0	852	131	0	0	0	0	0	983	42	71	1,096
085	Pharmacy	250,998	0	0	0	0	0	0	0	250,998	245	413	251,655
090	Laboratory	28,415	0	0	0	0	0	0	0	28,415	28	47	28,489
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	13,156	0	0	0	0	0	0	0	13,156	13	22	13,190
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	174,102	131,319	20,160	33,202	221,952	2,015	9,646	0	592,396	4,206	7,085	603,686 *
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	2,687	625	96	0	0	0	0	0	3,407	7	12	3,426
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 958,969	\$ 168,733	\$ 25,777	\$ 33,202	\$ 221,952	\$ 2,015	\$ 9,646	\$ -	\$ 945,495	\$ 5,019	\$ 8,455	\$ 958,969

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
FOUR SEASONS HEALTHCARE AND WELLNESS CENTER

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

Provider NPI:
1932496767

OSHPD Facility Number:
206190161

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)	\$ 785,625	95%							
	Property Tax (line 40)	40,249	5%	\$ 825,874						
005	Plant Operations and Maintenance			14,538	\$ 14,538					
010	Housekeeping			3,978	71	\$ 4,049				
060	Laundry and Linen			29,334	526	147	\$ 30,007			
065	Dietary			59,941	1,074	301	0	\$ 61,316		
155	Social Services			3,063	55	15	0	0	\$ 3,133	
160	Activities			22,393	401	112	0	0	0	\$ 22,907
165	Administration			20,922	375	105	0	0	0	0
166	Medical Records			9,467	170	47	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			0	0	0	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			12,927	232	65	0	0	0	0
081	Respiratory Therapy			1,730	31	9	0	0	0	0
082	Occupational Therapy			9,049	162	45	0	0	0	0
083	Speech Pathology			4,097	73	21	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			631,433	11,314	3,167	30,007	61,316	3,133	22,907
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			3,003	54	15	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 825,874	100%	\$ 825,874	\$ 14,538	\$ 4,049	\$ 30,007	\$ 61,316	\$ 3,133	\$ 22,907

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
FOUR SEASONS HEALTHCARE AND WELLNESS CENTER

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

Provider NPI:
1932496767

OSHPD Facility Number:
206190161

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 95% Of Total	Property Tax 5% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 785,625	95%							
	Property Tax (line 40)	40,249	5%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 21,402	\$ 21,402				
166	Medical Records				9,684		\$ 9,684			
170	Inservice Education - Nursing			\$ -						
	ANCILLARY SERVICES									
075	Patient Supplies			0	0	113	51	\$ 165	\$ 157	\$ 8
077	Specialized Support Surfaces			0	0	97	44	140	133	7
080	Physical Therapy			0	13,223	961	435	14,619	13,906	712
081	Respiratory Therapy			0	1,770	11	5	1,786	1,699	87
082	Occupational Therapy			0	9,256	859	389	10,504	9,993	512
083	Speech Pathology			0	4,191	180	82	4,453	4,236	217
085	Pharmacy			0	0	1,044	472	1,517	1,443	74
090	Laboratory			0	0	118	53	172	163	8
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	55	25	79	76	4
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			0	763,276	17,934	8,114	789,324	750,857	38,468
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	3,072	30	13	3,115	2,963	152
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 825,874	100%	\$ -	\$ 794,789	\$ 21,402	\$ 9,684	\$ 825,874	\$ 785,625	\$ 40,249

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
FOUR SEASONS HEALTHCARE AND WELLNESS CENTER

Provider NPI:
1932496767

OSHPD Facility Number:
206190161

Fiscal Period:
JULY 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. 60% of Total	DPH Licensing Fees 3% of Total	Professional Liability Ins. 5% of Total	Quality Assur. Fees 32% of Total	Caregiver Training 0% of Total
	GENERAL SERVICES													
045	Property Insurance	\$ 5,357												
055	Interest - Other	72,859												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	818,838												
	Total Costs Allocable as Administration	897,054	60%											
167	CDPH Licensing Fees	47,900	3%											
168	Professional Liability Insurance	76,694	5%											
169	Quality Assurance Fees	470,703	32%											
174	Caregiver Training	0	0%											
	Total	1,492,351	100%						\$ 1,492,351					
	ANCILLARY SERVICES													
075	Patient Supplies			\$ -	\$ -	\$ 27,243	\$ -	\$ 27,243	7,903	\$ 4,750	\$ 254	\$ 406	\$ 2,493	\$ -
077	Specialized Support Surfaces			0	0	23,210	0	23,210	6,733	4,047	216	346	2,124	0
080	Physical Therapy			211,629	2,981	3,101	13,223	230,934	66,992	40,269	2,150	3,443	21,130	0
081	Respiratory Therapy			0	399	415	1,770	2,584	750	451	24	39	236	0
082	Occupational Therapy			193,038	2,087	2,171	9,256	206,552	59,918	36,017	1,923	3,079	18,899	0
083	Speech Pathology			37,233	945	983	4,191	43,351	12,576	7,559	404	646	3,967	0
085	Pharmacy			0	0	250,998	0	250,998	72,812	43,767	2,337	3,742	22,966	0
090	Laboratory			0	0	28,415	0	28,415	8,243	4,955	265	424	2,600	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	13,156	0	13,156	3,816	2,294	122	196	1,204	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			2,351,676	603,487	592,396	763,276	4,310,835	1,250,528	751,694	40,138	64,266	394,430	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	692	3,407	3,072	7,172	2,080	1,251	67	107	656	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 1,492,351		\$ 2,793,576	\$ 610,590	\$ 945,495	\$ 794,789	\$ 5,144,450	\$ 1,492,351					
	Total Administrative Costs							\$ 1,492,351		\$ 897,054	\$ 47,900	\$ 76,694	\$ 470,703	\$ -
	Unit Cost Multiplier							0.29008953						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 82,190	\$ 13,474	\$ 31,085	\$ 126,749							
	TOTAL FACILITY COSTS							\$ 6,763,550						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
FOUR SEASONS HEALTHCARE AND WELLNESS CENTER

Provider NPI:
1932496767

OSHPD Facility Number:
206190161

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 4)	Plant Ops (SQ FT) 5 (Adj 4)	Hskpng (SQ FT) 10 (Adj 4)	Laundry (LBS) 60 (Adj)	Dietary (MEALS) 65 (Adj)	Soc 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	731									
010	Housekeeping	200	200								
060	Laundry and Linen	1,475	1,475	1,475							
065	Dietary	3,014	3,014	3,014							
155	Social Services	154	154	154							
160	Activities	1,126	1,126	1,126							
165	Administration	1,052	1,052	1,052							
166	Medical Records	476	476	476							
170	Inservice Education - Nursing										
	ANCILLARY SERVICES										
075	Patient Supplies	0	0	0						27,243	27,243
077	Specialized Support Surfaces									23,210	23,210
080	Physical Therapy	650	650	650						230,934	230,934
081	Respiratory Therapy	87	87	87						2,584	2,584
082	Occupational Therapy	455	455	455						206,552	206,552
083	Speech Pathology	206	206	206						43,351	43,351
085	Pharmacy									250,998	250,998
090	Laboratory									28,415	28,415
095	Home Health Services									0	0
100	Other Ancillary Services									13,156	13,156
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	31,750	31,750	31,750	326,730	98,019	2,405,306	2,405,306	2,405,306	4,310,835	4,310,835
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	151	151	151						7,172	7,172
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	41,527	40,796	40,596	326,730	98,019	2,405,306	2,405,306	2,405,306	5,144,450	5,144,450
	TOTAL DIRECT SALARIES COSTS - SCH. 2						\$ 44,446	\$ 76,026			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.018478314	0.031607621			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		\$ 84,309	\$ 102,267	\$ 105,473	\$ 220,519	\$ 706	\$ 5,164	\$ 126,027	\$ 4,824	\$ 77,366
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		2.06659967	2.51914770	0.32281388	2.24976222	0.00029360	0.00214673	0.05239541	0.00093775	0.01503870
	TOTAL INDIRECT OTHER COSTS - SCH. 4		\$ 168,733	\$ 25,777	\$ 33,202	\$ 221,952	\$ 2,015	\$ 9,646	\$ -	\$ 5,019	\$ 8,455
	UNIT COST MULTIPLIER (INDIRECT OTHER)		4.13601824	0.63496905	0.10161971	2.26437482	0.00083762	0.00401036	0.00000000	0.00097563	0.00164352
	TOTAL CAPITAL COSTS - SCH. 5	\$ 825,874	\$ 14,538	\$ 4,049	\$ 30,007	\$ 61,316	\$ 3,133	\$ 22,907	\$ -	\$ 21,402	\$ 9,684
	UNIT COST MULTIPLIER (CAPITAL COSTS)	19.88763937	0.35635514	0.09973394	0.09184036	0.62555216	0.00130251	0.00952354	0.00000000	0.00416013	0.00188234

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
FOUR SEASONS HEALTHCARE AND WELLNESS CENTER

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

Provider NPI:
1932496767

OSHPD Facility Number:
206190161

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	\$ 68,572	\$ 0	\$ 68,572	(Sch 3)
005	.20-.39	Fringe Benefits	6200	15,737	0	15,737	(Sch 3)
005	.79	Agency Staff	6200	72,928	(72,928)	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	168,733	0	168,733	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 325,970	\$ (72,928)	\$ 253,042	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 81,954	\$ 0	\$ 81,954	(Sch 3)
010	.20-.39	Fringe Benefits	6300	19,900	0	19,900	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	24,950	0	24,950	(Sch 4)
010		Housekeeping - Total	6300	\$ 126,804	\$ 0	\$ 126,804	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 546	\$ 0	\$ 546	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	408	0	408	(Sch 5)
025		Depreciation: Equipment	7140	771	0	771	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	783,900	0	783,900	(Sch 5)
040		Property Taxes	7300	40,249	0	40,249	(Sch 5)
045		Property Insurance	7400	5,357	0	5,357	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	0	0	0	(Sch 6)
055		Interest - Other	7600	\$ 72,859	\$ 0	\$ 72,859	(Sch 6)
057		Subtotal 005 - 055		\$ 1,356,864	\$ (72,928)	\$ 1,283,936	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 81,933	\$ 0	\$ 81,933	(Sch 3)
060	.20-.39	Fringe Benefits	6400	16,776	0	16,776	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	26,165	0	26,165	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 124,874	\$ 0	\$ 124,874	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 167,446	\$ 0	\$ 167,446	(Sch 3)
065	.20-.39	Fringe Benefits	6500	39,252	0	39,252	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	207,572	0	207,572	(Sch 4)
065		Dietary - Total	6500	\$ 414,270	\$ 0	\$ 414,270	
070		Provision for Bad Debts	7700	\$ 0	0	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$ 0	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100	0	0	0	(Sch 2)
075	.79	Agency Staff	8100	0	0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	27,243	0	27,243	(Sch 4)
075		Patient Supplies - Total	8100	\$ 27,243	\$ 0	\$ 27,243	
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	23,210	0	23,210	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 23,210	\$ 0	\$ 23,210	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
FOUR SEASONS HEALTHCARE AND WELLNESS CENTER

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

Provider NPI:
1932496767

OSHPD Facility Number:
206190161

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	\$ 8,101	\$ 0	\$ 8,101	(Sch 2)
080	.20-.39	Fringe Benefits	8200	682	0	682	(Sch 2)
080	.79	Agency Staff	8200	202,846	0	202,846	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	0	0	0	(Sch 4)
080		Physical Therapy - Total	8200	\$ 211,629	\$ 0	\$ 211,629	
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	0	0	0	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$ 16,258	\$ 0	\$ 16,258	(Sch 2)
082	.20-.39	Fringe Benefits	8250	4,133	0	4,133	(Sch 2)
082	.79	Agency Staff	8250	172,647	0	172,647	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	0	0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 193,038	\$ 0	\$ 193,038	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$ 3,250	\$ 0	\$ 3,250	(Sch 2)
083	.20-.39	Fringe Benefits	8280	528	0	528	(Sch 2)
083	.79	Agency Staff	8280	33,455	0	33,455	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	0	0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 37,233	\$ 0	\$ 37,233	
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	250,998	0	250,998	(Sch 4)
085		Pharmacy - Total	8300	\$ 250,998	\$ 0	\$ 250,998	
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	\$ 0	\$ 0	\$ 0	(Sch 2)
090	.20-.39	Fringe Benefits	8400	0	0	0	(Sch 2)
090	.79	Agency Staff	8400	0	0	0	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	28,415	0	28,415	(Sch 4)
090		Laboratory - Total	8400	\$ 28,415	\$ 0	\$ 28,415	
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	13,156	0	13,156	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 13,156	\$ 0	\$ 13,156	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
FOUR SEASONS HEALTHCARE AND WELLNESS CENTER

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

Provider NPI:
1932496767

OSHPD Facility Number:
206190161

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		\$ 784,922	\$ 0	\$ 784,922	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,861,875	\$ 0	\$ 1,861,875	(Sch 2)
105	.20-.39	Fringe Benefits	6110	369,329	0	369,329	(Sch 2)
105	.49	Agency Staff	6110	125,966	(125,966)	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	174,102	0	174,102	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,531,272	\$ (125,966)	\$ 2,405,306	
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:
FOUR SEASONS HEALTHCARE AND WELLNESS CENTER

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

Provider NPI:
1932496767

OSHPD Facility Number:
206190161

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	2,687	0	2,687 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 2,687	\$ 0	\$ 2,687
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		\$ 2,533,959	\$ (125,966)	\$ 2,407,993
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 36,291	\$ 0	\$ 36,291 (Sch 2)
155	.20-.39	Fringe Benefits	6600	8,155	0	8,155 (Sch 2)
155	.49	Agency Staff	6600	0	0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	1,280	0	1,280 (Sch 4)
155		Social Services - Total	6600	\$ 45,726	\$ 0	\$ 45,726

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
FOUR SEASONS HEALTHCARE AND WELLNESS CENTER

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

Provider NPI:
1932496767

OSHPD Facility Number:
206190161

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	\$ 61,642	\$ 0	\$ 61,642	(Sch 2)
160	.20-.39	Fringe Benefits	6700	14,384	0	14,384	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	4,274	0	4,274	(Sch 4)
160		Activities - Total	6700	\$ 80,300	\$ 0	\$ 80,300	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 204,009	\$ 0	\$ 204,009	(Sch 6)
165	.20-.39	Fringe Benefits	6900	40,793	0	40,793	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	574,036	0	574,036	(Sch 6)
165		Administration - Total	6900	\$ 818,838	\$ 0	\$ 818,838	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 61,824	\$ 0	\$ 61,824	(Sch 3)
166	.20-.39	Fringe Benefits	6900	13,359	0	13,359	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	6,184	0	6,184	(Sch 4)
166		Medical Records - Total	6900	\$ 81,367	\$ 0	\$ 81,367	
167		CDPH Licensing Fees	6900	\$ 47,900	\$ 0	\$ 47,900	(Sch 6)
168		Professional Liability Insurance	6900	\$ 76,694	\$ 0	\$ 76,694	(Sch 6)
169		Quality Assurance Fees	6900	\$ 470,703	\$ 0	\$ 470,703	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 107,526	\$ 0	\$ 107,526	(Sch 3)
170	.20-.39	Fringe Benefits	6800	18,501	0	18,501	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	0	0	0	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 126,027	\$ 0	\$ 126,027	
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		\$ 1,747,555	\$ 0	\$ 1,747,555	
200		Total		\$ 6,962,444	\$ (198,894)	\$ 6,763,550	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 141,402	
-----	------	---	------	--	--	------------	--

* For informational purposes only, this amount is included in various cost centers above.

Provider Name:
FOUR SEASONS HEALTHCARE AND WELLNESS CENTER

Provider NPI:
1932496767

OSHPD Facility Number:
206190161

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

Line No.	Sub No.	Description	TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	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	(72,928)	(72,928)						
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:
FOUR SEASONS HEALTHCARE AND WELLNESS CENTER

Provider NPI:
1932496767

OSHPD Facility Number:
206190161

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

Line No.	Sub No.	Description	TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	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	0							
155	3	Social Services - Agency Staff	0							
155	4	Social Services - Other - Nonlabor	0							
160	1	Activities - Salaries and Wages	0							
160	2	Activities - Fringe Benefits	0							
160	3	Activities - Agency Staff	0							
160	4	Activities - Other - Nonlabor	0							
165	1	Administration - Salaries and Wages	0							
165	2	Administration - Fringe Benefits	0							
165	3	Administration - Agency Staff	0							
165	4	Administration - Other - Nonlabor	0							
166	1	Medical Records - Salaries and Wages	0							
166	2	Medical Records - Fringe Benefits	0							
166	3	Medical Records - Agency Staff	0							
166	4	Medical Records - Other - Nonlabor	0							
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	0							
170	3	Inservice Education - Nursing - Agency Staff	0							
170	4	Inservice Education - Nursing - Other - Nonlabor	0							
174	1	Caregiver Training - Salaries and Wages	0							
174	2	Caregiver Training - Fringe Benefits	0							

Provider Name							Fiscal Period		Provider NPI		Adjustments
FOUR SEASONS HEALTHCARE AND WELLNESS CENTER							JULY 1, 2011 THROUGH DECEMBER 31, 2011		1932496767		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 purpose 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$0	\$141,402	\$141,402	

Provider Name							Fiscal Period		Provider NPI		Adjustments
FOUR SEASONS HEALTHCARE AND WELLNESS CENTER							JULY 1, 2011 THROUGH DECEMBER 31, 2011		1932496767		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	005	3	8A-1	005	3	Plant Operations and Maintenance - Agency Staff To eliminate contract labor expense due to insufficient documentation. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304	\$72,928	(\$72,928)	\$0	
3	10.5	105	3	8A-1	105	3	Skilled Nursing Care - Agency Staff To eliminate contract labor expense due to insufficient documentation. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304	\$125,966	(\$125,966)	\$0	

Provider Name							Fiscal Period			Provider NPI		Adjustments
FOUR SEASONS HEALTHCARE AND WELLNESS CENTER							JULY 1, 2011 THROUGH DECEMBER 31, 2011			1932496767		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>ADJUSTMENT TO REPORTED STATISTICS</u>												
4	10.7	075	1,2,3	7	075		Patient Supplies (Square Feet)	87	(87)	0		
	10.7	081	1,2,3	7	081		Respiratory Therapy	0	87	87		
							To adjust square footage statistics to agree with prior year's audit findings in order to properly allocate indirect costs.					
							42 CFR 413.24 and 413.50					
							CMS Pub. 15-1, Sections 2304 and 2306					

Provider Name							Fiscal Period	Provider NPI		Adjustments
FOUR SEASONS HEALTHCARE AND WELLNESS CENTER							JULY 1, 2011 THROUGH DECEMBER 31, 2011	1932496767		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>ADJUSTMENT TO REPORTED PATIENT DAYS</u>										
5	4.1	5	2	1	15	Medi-Cal Days	26,548	(566)	25,982	
To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: July 01, 2011 through December 31, 2011 Payment Period: July 01, 2011 through December 17, 2012 Report Date: December 18, 2012 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408 CCR, Title 22, Section 51541										