REPORT
ON THE
RATE SETTING AUDIT

COUNTRY VILLA GLENDALE HEALTHCARE CENTER
GLENDALE, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1558356436

FISCAL PERIOD ENDED
DECEMBER 31, 2010

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

Section Chief: Maria Delgado
Audit Supervisor: Cyrus Lam
Auditor: Devin Miyake

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

TOBY DOUGLAS
DIRECTOR

EDMUND G. BROWN JR.
GOVERNOR

April 23, 2012

Jithin Joseph, Administrator
Country Villa Glendale Healthcare Center
1208 South Central Avenue
Glendale, CA 91204

COUNTRY VILLA GLENDALE HEALTHCARE CENTER
NATIONAL PROVIDER IDENTIFIER (NPI): 1558356436
FISCAL PERIOD ENDED: DECEMBER 31, 2010

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, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

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 Medi-Cal Benefits, Waiver Analysis and Rates 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—Gardena at (310) 516-4757.

Original Signed By:

Maria Delgado, Chief
Audits Section—Gardena
Financial Audits Branch

Certified

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

STATE OF CALIFORNIA

SCHEDULE 1

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
COUNTRY VILLA GLENDALE HEALTHCARE CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1558356436

OSHPD Facility No.:
206190142

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	$ 1,506,038	$ 90.69
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	$ N/A	$ 485,835	$ 29.26
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	$ N/A	$ 474,945	$ 28.60
4	Cost of Capital Related (Sch. 5, Ln. 105)	$ N/A	$ 138,416	$ 8.34
5	Property Taxes (Sch. 5, Ln. 105)	$ N/A	$ 14,704	$ 0.89
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	$ N/A	$ 10,260	$ 0.62
7	Professional Liability Insurance (Sch. 6, Ln. 105)	$ N/A	$ 42,584	$ 2.56
8	Caregiver Training (Sch. 6, Ln. 105)	$ N/A	$ 0	$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	$ N/A	$ 153,118	$ 9.22
10	Cost of Administration (Sch. 6, Ln. 105)	$ N/A	$ 602,482	$ 36.28
11	Cost of Routine Service/Audited Total Costs	$ 3,425,680.00	$ 3,428,382.30	$ 206.45
12	Total Patient Days (Adj)	16,606	16,606	
13	Cost Per Patient Day (Cost Divided by Days)	$ 206.29	$ 206.45	
14	Overpayments (Adj)	$	$ 0	
15	Medi-Cal Days (Adj)	8,338	8,338	
16	Medi-Cal Managed Care Days (Adj)		0	
	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	

STATE OF CALIFORNIA

SCHEDULE 1

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
COUNTRY VILLA GLENDALE HEALTHCARE CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1558356436

OSHPD Facility No.:
206190142

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. 42 + Ln. 43)	$ 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)	$	$ 0	
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:
COUNTRY VILLA GLENDALE HEALTHCARE CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1558356436

OSHPD Facility No.:
206190142

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs 155	Activities 160	Total	
	GENERAL SERVICES					
005	Plant Operations and Maintenance					
010	Housekeeping					
060	Laundry and Linen					
065	Dietary					
155	Social Services	$ 58,887	$ 58,887			
160	Activities	58,099		$ 58,099		
165	Administration					
166	Medical Records					
170	Inservice Education - Nursing					
	ANCILLARY SERVICES					
075	Patient Supplies	2,148	0	0	2,148	
077	Specialized Support Surfaces	N/A	0	0	0	
080	Physical Therapy	222,097	0	0	222,097	
081	Respiratory Therapy	0	0	0	0	
082	Occupational Therapy	188,746	0	0	188,746	
083	Speech Pathology	143,839	0	0	143,839	
085	Pharmacy	0	0	0	0	
090	Laboratory	87	0	0	87	
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	1,389,052	58,887	58,099	1,506,038	*
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	$ 2,062,955	$ 58,887	$ 58,099	$ 2,062,955	

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name: COUNTRY VILLA GLENDALE HEALTHCARE CENTER
Provider NPI: 1558356436
OSHPD Facility Number: 206190142
Fiscal Period: JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Srvs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	
	GENERAL SERVICES													
005	Plant Operations and Maintenance	$ 46,727	$ 46,727											
010	Housekeeping	89,417	599	$ 90,016										
060	Laundry and Linen	24,046	839	1,638	$ 26,523									
065	Dietary	231,844	7,063	13,782	0	$ 252,688								
155	Social Services	N/A	444	866	0	0	$ 1,310							
160	Activities	N/A	1,615	3,151	0	0	0	$ 4,765						
165	Administration	N/A	2,748	5,363	0	0	0	0		$ 8,111	$ 8,111			
166	Medical Records	46,648	1,043	2,034	0	0	0	0		49,725		$ 49,725		
170	Inservice Education - Nursing	67,913	417	814	0	0	0	0	$ 69,144					
	ANCILLARY SERVICES													
075	Patient Supplies		663	1,294	0	0	0	0	0	1,957	36	223	$ 2,216	
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	35	213	248	
080	Physical Therapy		326	636	0	0	0	0	0	963	556	3,406	4,924	
081	Respiratory Therapy		0	0	0	0	0	0	0	0	1	4	4	
082	Occupational Therapy		551	1,075	0	0	0	0	0	1,625	477	2,924	5,026	
083	Speech Pathology		342	668	0	0	0	0	0	1,010	361	2,213	3,583	
085	Pharmacy		273	532	0	0	0	0	0	805	301	1,845	2,951	
090	Laboratory		0	0	0	0	0	0	0	0	41	253	295	
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	33	204	237	
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		29,416	57,402	26,523	252,688	1,310	4,765	69,144	441,249	6,253	38,334	485,835	*
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		390	762	0	0	0	0	0	1,152	17	107	1,276	
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0	
	TOTAL	$ 506,595	$ 46,727	$ 90,016	$ 26,523	$ 252,688	$ 1,310	$ 4,765	$ 69,144	$ 448,759	$ 8,111	$ 49,725	$ 506,595	

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name: COUNTRY VILLA GLENDALE HEALTHCARE CENTER
Provider NPI: 1558356436
OSHPD Facility Number: 206190142
Fiscal Period: JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

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	$ 126,207	$ 126,207											
010	Housekeeping	12,244	1,617	$ 13,861										
060	Laundry and Linen	68,454	2,267	252	$ 70,973									
065	Dietary	124,690	19,075	2,122	0	$ 145,888								
155	Social Services	5,934	1,199	133	0	0	$ 7,266							
160	Activities	18,955	4,361	485	0	0	0	$ 23,801						
165	Administration	N/A	7,422	826	0	0	0	0		$ 8,248	$ 8,248			
166	Medical Records	9,729	2,816	313	0	0	0	0		12,858		$ 12,858		
170	Inservice Education - Nursing	8,240	1,126	125	0	0	0	0	$ 9,492					
	ANCILLARY SERVICES													
075	Patient Supplies	6,329	1,791	199	0	0	0	0	0	8,319	37	58	$ 8,413	
077	Specialized Support Surfaces	14,155	0	0	0	0	0	0	0	14,155	35	55	14,245	
080	Physical Therapy	1,227	881	98	0	0	0	0	0	2,206	565	881	3,651	
081	Respiratory Therapy	240	0	0	0	0	0	0	0	240	1	1	242	
082	Occupational Therapy	413	1,487	165	0	0	0	0	0	2,066	485	756	3,307	
083	Speech Pathology	0	924	103	0	0	0	0	0	1,027	367	572	1,966	
085	Pharmacy	120,077	736	82	0	0	0	0	0	120,895	306	477	121,679	
090	Laboratory	16,748	0	0	0	0	0	0	0	16,748	42	65	16,855	
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0	
100	Other Ancillary Services	13,536	0	0	0	0	0	0	0	13,536	34	53	13,622	
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	112,965	79,450	8,839	70,973	145,888	7,266	23,801	9,492	458,674	6,359	9,913	474,945	*
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	3,390	1,054	117	0	0	0	0	0	4,561	18	28	4,607	
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0	
	TOTAL	$ 663,533	$ 126,207	$ 13,861	$ 70,973	$ 145,888	$ 7,266	$ 23,801	$ 9,492	$ 642,427	$ 8,248	$ 12,858	$ 663,533	

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
COUNTRY VILLA GLENDALE HEALTHCARE CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1558356436

OSHPD Facility Number:
206190142

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital Various	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Srvs 155	Activities 160
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	$ 149,476	90%							
	Property Tax (line 40)	15,879	10%	$ 165,355						
005	Plant Operations and Maintenance			19,918	$ 19,918					
010	Housekeeping			1,864	255	$ 2,119				
060	Laundry and Linen			2,613	358	39	$ 3,009			
065	Dietary			21,982	3,011	324	0	$ 25,317		
155	Social Services			1,381	189	20	0	0	$ 1,591	
160	Activities			5,025	688	74	0	0	0	$ 5,788
165	Administration			8,553	1,171	126	0	0	0	0
166	Medical Records			3,245	444	48	0	0	0	0
170	Inservice Education - Nursing			1,298	178	19	0	0	0	0
	ANCILLARY SERVICES									
075	Patient Supplies			2,063	283	30	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			1,015	139	15	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			1,714	235	25	0	0	0	0
083	Speech Pathology			1,065	146	16	0	0	0	0
085	Pharmacy			849	116	13	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			91,555	12,539	1,351	3,009	25,317	1,591	5,788
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
	NONREIMBURSABLE									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			1,215	166	18	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	$ 165,355	100%	$ 165,355	$ 19,918	$ 2,119	$ 3,009	$ 25,317	$ 1,591	$ 5,788

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
COUNTRY VILLA GLENDALE HEALTHCARE CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1558356436

OSHPD Facility Number:
206190142

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 90% Of Total	Property Tax 10% Of Total	
	GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	$ 149,476	90%								
	Property Tax (line 40)	15,879	10%								
005	Plant Operations and Maintenance										
010	Housekeeping										
060	Laundry and Linen										
065	Dietary										
155	Social Services										
160	Activities										
165	Administration				$ 9,851	$ 9,851					
166	Medical Records				3,737		$ 3,737				
170	Inservice Education - Nursing			$ 1,495							
	ANCILLARY SERVICES										
075	Patient Supplies			0	2,376	44	17	$ 2,437	$ 2,203	$ 234	
077	Specialized Support Surfaces			0	0	42	16	58	53	6	
080	Physical Therapy			0	1,169	675	256	2,100	1,898	202	
081	Respiratory Therapy			0	0	1	0	1	1	0	
082	Occupational Therapy			0	1,974	579	220	2,773	2,507	266	
083	Speech Pathology			0	1,227	438	166	1,831	1,655	176	
085	Pharmacy			0	977	366	139	1,482	1,339	142	
090	Laboratory			0	0	50	19	69	63	7	
095	Home Health Services			0	0	0	0	0	0	0	
100	Other Ancillary Services			0	0	40	15	56	50	5	
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	
	ROUTINE SERVICES										
105	Skilled Nursing Care			1,495	142,645	7,594	2,881	153,120	138,416	14,704	*
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	1,399	21	8	1,428	1,291	137	
145	Other Nonreimbursable			0	0	0	0	0	0	0	
	TOTAL	$ 165,355	100%	$ 1,495	$ 151,767	$ 9,851	$ 3,737	$ 165,355	$ 149,476	$ 15,879	

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name: COUNTRY VILLA GLENDALE HEALTHCARE CENTER
Provider NPI: 1558356436
OSHPD Facility Number: 206190142
Fiscal Period: JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

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. 75% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 5% of Total	Quality Assur. Fees 19% of Total	Caregiver Training 0% of Total
	GENERAL SERVICES													
045	Property Insurance	$ 20,670												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits,													
	Agency Staff and Other - Nonlabor)	760,836												
	Total Costs Allocable as Administration	781,506	75%											
167	DPH Licensing Fees	13,309	1%											
168	Professional Liability Insurance	55,238	5%											
169	Quality Assurance Fees	198,616	19%											
174	Caregiver Training	0	0%											
	Total	1,048,669	100%						$ 1,048,669					
	ANCILLARY SERVICES													
075	Patient Supplies			$ 2,148	$ 1,957	$ 8,319	$ 2,376	$ 14,800	4,695	$ 3,499	$ 60	$ 247	$ 889	$ -
077	Specialized Support Surfaces			0	0	14,155	0	14,155	4,490	3,346	57	237	850	0
080	Physical Therapy			222,097	963	2,206	1,169	226,434	71,827	53,528	912	3,783	13,604	0
081	Respiratory Therapy			0	0	240	0	240	76	57	1	4	14	0
082	Occupational Therapy			188,746	1,625	2,066	1,974	194,411	61,669	45,958	783	3,248	11,680	0
083	Speech Pathology			143,839	1,010	1,027	1,227	147,102	46,662	34,775	592	2,458	8,838	0
085	Pharmacy			0	805	120,895	977	122,678	38,915	29,001	494	2,050	7,370	0
090	Laboratory			87	0	16,748	0	16,835	5,340	3,980	68	281	1,011	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	13,536	0	13,536	4,294	3,200	54	226	813	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			1,506,038	441,249	458,674	142,645	2,548,605	808,444	602,482	10,260	42,584	153,118	0 *
110	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care			0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care			0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care			0	0	0	0	0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric			0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care			0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0 *
	NONREIMBURSABLE													
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	1,152	4,561	1,399	7,112	2,256	1,681	29	119	427	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	$ 1,048,669		$ 2,062,955	$ 448,759	$ 642,427	$ 151,767	$ 3,305,908	$ 1,048,669					
	Total Administrative Costs							$ 1,048,669		$ 781,506	$ 13,309	$ 55,238	$ 198,616	$ -
	Unit Cost Multiplier							0.31721054						
	Accumulated Administration Costs (Sch 2 thru 5)				$ 57,836	$ 21,106	$ 13,588	$ 92,530						
	TOTAL FACILITY COSTS							$ 4,447,107						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name: COUNTRY VILLA GLENDALE HEALTHCARE CENTER
Provider NPI: 1558356436
OSHPD Facility Number: 206190142
Fiscal Period: JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS	Plant Ops (SQ FT) 5	Hskpng (SQ FT) 10	Laundry (LBS) 60	Dietary (MEALS) 65	Soc Srvs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	Inserv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL (ACCUM COST)
		(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)		
	GENERAL SERVICES										
005	Plant Operations and Maintenance	1,197									
010	Housekeeping	112	112								
060	Laundry and Linen	157	157	157							
065	Dietary	1,321	1,321	1,321							
155	Social Services	83	83	83							
160	Activities	302	302	302							
165	Administration	514	514	514							
166	Medical Records	195	195	195							
170	Inservice Education - Nursing	78	78	78							
	ANCILLARY SERVICES										
075	Patient Supplies	124	124	124						14,800	14,800
077	Specialized Support Surfaces									14,155	14,155
080	Physical Therapy	61	61	61						226,434	226,434
081	Respiratory Therapy									240	240
082	Occupational Therapy	103	103	103						194,411	194,411
083	Speech Pathology	64	64	64						147,102	147,102
085	Pharmacy	51	51	51						122,678	122,678
090	Laboratory									16,835	16,835
095	Home Health Services									0	0
100	Other Ancillary Services									13,536	13,536
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	5,502	5,502	5,502	172,577	48,669	1,502,017	1,502,017	1,502,017	2,548,605	2,548,605
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	73	73	73						7,112	7,112
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	9,937	8,740	8,628	172,577	48,669	1,502,017	1,502,017	1,502,017	3,305,908	3,305,908
	TOTAL DIRECT SALARIES COSTS - SCH. 2						$ 58,887	$ 58,099			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.039205282	0.038680654			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		$ 46,727	$ 90,016	$ 26,523	$ 252,688	$ 1,310	$ 4,765	$ 69,144	$ 8,111	$ 49,725
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		5.34633867	10.43298446	0.15368997	5.19198023	0.00087195	0.00317264	0.04603396	0.00245336	0.01504124
	TOTAL INDIRECT OTHER COSTS - SCH. 4		$ 126,207	$ 13,861	$ 70,973	$ 145,888	$ 7,266	$ 23,801	$ 9,492	$ 8,248	$ 12,858
	UNIT COST MULTIPLIER (INDIRECT OTHER)		14.44016018	1.60654821	0.41125604	2.99754878	0.00483741	0.01584610	0.00631927	0.00249493	0.00388943
	TOTAL CAPITAL COSTS - SCH. 5	$ 165,355	$ 19,918	$ 2,119	$ 3,009	$ 25,317	$ 1,591	$ 5,788	$ 1,495	$ 9,851	$ 3,737
	UNIT COST MULTIPLIER (CAPITAL COSTS)	16.64033411	2.27900228	0.24559176	0.01743508	0.52018472	0.00105904	0.00385336	0.00099524	0.00297975	0.00113045

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
COUNTRY VILLA GLENDALE HEALTHCARE CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1558356436

OSHPD Facility Number:
206190142

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	$ 37,943	$ 0	$ 37,943	(Sch 3)
005	.20-.39	Fringe Benefits	6200	8,784	0	8,784	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	126,207	0	126,207	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	$ 172,934	$ 0	$ 172,934	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	$ 71,561	$ 0	$ 71,561	(Sch 3)
010	.20-.39	Fringe Benefits	6300	17,856	0	17,856	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	12,244	0	12,244	(Sch 4)
010		Housekeeping - Total	6300	$ 101,661	$ 0	$ 101,661	
015		Depreciation: Buildings and Improvements	7110 - 7120	$ 33,893	$ 0	$ 33,893	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	4,322	0	4,322	(Sch 5)
025		Depreciation: Equipment	7140	5,707	0	5,707	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	15,662	0	15,662	(Sch 5)
040		Property Taxes	7300	15,879	0	15,879	(Sch 5)
045		Property Insurance	7400	20,670	0	20,670	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500	89,892	0	89,892	(Sch 5)
055		Interest - Other	7600	$	$ 0	$ 0	(Sch 6)
057		**Subtotal 005 - 055**		$ 460,620	$ 0	$ 460,620	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	$ 19,009	$ 0	$ 19,009	(Sch 3)
060	.20-.39	Fringe Benefits	6400	5,037	0	5,037	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	68,454	0	68,454	(Sch 4)
060		Laundry and Linen - Total	6400	$ 92,500	$ 0	$ 92,500	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	$ 180,963	$ 0	$ 180,963	(Sch 3)
065	.20-.39	Fringe Benefits	6500	50,881	0	50,881	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	124,690	0	124,690	(Sch 4)
065		Dietary - Total	6500	$ 356,534	$ 0	$ 356,534	
070		Provision for Bad Debts	7700	$ 0	0	$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	$ 1,728	$ 0	$ 1,728	(Sch 2)
075	.20-.39	Fringe Benefits	8100	420	0	420	(Sch 2)
075	.79	Agency Staff	8100		0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	10,800	(4,471)	6,329	(Sch 4)
075		Patient Supplies - Total	8100	$ 12,948	$ (4,471)	$ 8,477	
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	14,155	0	14,155	(Sch 4)
077		Specialized Support Surfaces - Total	8150	$ 14,155	$ 0	$ 14,155	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
COUNTRY VILLA GLENDALE HEALTHCARE CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1558356436

OSHPD Facility Number:
206190142

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	222,097	0	222,097	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	1,227	0	1,227	(Sch 4)
080		Physical Therapy - Total	8200	$ 223,324	$ 0	$ 223,324	
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	240	0	240	(Sch 4)
081		Respiratory Therapy - Total	8220	$ 240	$ 0	$ 240	
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	188,746	0	188,746	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	413	0	413	(Sch 4)
082		Occupational Therapy - Total	8250	$ 189,159	$ 0	$ 189,159	
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	143,839	0	143,839	(Sch 2)
083	.40-.99	Other - Nonlabor	8280		0	0	(Sch 4)
083		Speech Pathology - Total	8280	$ 143,839	$ 0	$ 143,839	
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	120,077	0	120,077	(Sch 4)
085		Pharmacy - Total	8300	$ 120,077	$ 0	$ 120,077	
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	$ 70	$ 0	$ 70	(Sch 2)
090	.20-.39	Fringe Benefits	8400	17	0	17	(Sch 2)
090	.79	Agency Staff	8400		0	0	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	16,748	0	16,748	(Sch 4)
090		Laboratory - Total	8400	$ 16,835	$ 0	$ 16,835	
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	13,536	0	13,536	(Sch 4)
100		Other Ancillary Services - Total	8900	$ 13,536	$ 0	$ 13,536	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
COUNTRY VILLA GLENDALE HEALTHCARE CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1558356436

OSHPD Facility Number:
206190142

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		$ 734,113	$ (4,471)	$ 729,642	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	$ 1,089,266	$ 0	$ 1,089,266	(Sch 2)
105	.20-.39	Fringe Benefits	6110	299,786	0	299,786	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	108,494	4,471	112,965	(Sch 4)
105		Skilled Nursing Care - Total	6110	$ 1,497,546	$ 4,471	$ 1,502,017	
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:
COUNTRY VILLA GLENDALE HEALTHCARE CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1558356436

OSHPD Facility Number:
206190142

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	3,390	0	3,390	(Sch 4)
140		Beauty and Barber - Total	8900	$ 3,390	$ 0	$ 3,390	
145		Other Nonreimbursable					
145	.01-.19	Salaries and Wages	9100	$	$ 0	$ 0	(Sch 2)
145	.20-.39	Fringe Benefits	9100		0	0	(Sch 2)
145	.49	Agency Staff	9100		0	0	(Sch 2)
145	.40-.99	Other - Nonlabor	9100		0	0	(Sch 4)
145		Other Nonreimbursable - Total	9100	$ 0	$ 0	$ 0	
146		**Subtotal 105 - 145**		$ 1,500,936	$ 4,471	$ 1,505,407	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	$ 45,581	$ 0	$ 45,581	(Sch 2)
155	.20-.39	Fringe Benefits	6600	13,306	0	13,306	(Sch 2)
155	.49	Agency Staff	6600		0	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600	5,934	0	5,934	(Sch 4)
155		Social Services - Total	6600	$ 64,821	$ 0	$ 64,821	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
COUNTRY VILLA GLENDALE HEALTHCARE CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1558356436

OSHPD Facility Number:
206190142

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	$ 47,360	$ 0	$ 47,360	(Sch 2)
160	.20-.39	Fringe Benefits	6700	10,739	0	10,739	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	18,955	0	18,955	(Sch 4)
160		Activities - Total	6700	$ 77,054	$ 0	$ 77,054	
165		Administration					
165	.01-.19	Salaries and Wages	6900	$ 146,839	$ 0	$ 146,839	(Sch 6)
165	.20-.39	Fringe Benefits	6900	50,100	0	50,100	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	524,110	39,787	563,897	(Sch 6)
165		Administration - Total	6900	$ 721,049	$ 39,787	$ 760,836	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	$ 37,097	$ 0	$ 37,097	(Sch 3)
166	.20-.39	Fringe Benefits	6900	9,551	0	9,551	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	9,729	0	9,729	(Sch 4)
166		Medical Records - Total	6900	$ 56,377	$ 0	$ 56,377	
167		CDPH Licensing Fees	6900	$ 13,309	$ 0	$ 13,309	(Sch 6)
168		Professional Liability Insurance	6900	$ 98,144	$ (42,906)	$ 55,238	(Sch 6)
169		Quality Assurance Fees	6900	$ 198,616	$ 0	$ 198,616	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	$ 53,661	$ 0	$ 53,661	(Sch 3)
170	.20-.39	Fringe Benefits	6800	14,252	0	14,252	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	8,240	0	8,240	(Sch 4)
170		Inservice Education - Nursing - Total	6800	$ 76,153	$ 0	$ 76,153	
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		$ 1,305,523	$ (3,119)	$ 1,302,404	
200		**Total**		**$ 4,450,226**	**$ (3,119)**	**$ 4,447,107**	

Provider Name: COUNTRY VILLA GLENDALE HEALTHCARE CENTER

Provider NPI: 1558356436

OSHPD Facility Number: 206190142

Fiscal Period: JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Line No.	Sub No.		TOTAL ADJ (Page 1)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ	AUDIT ADJ	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	(4,471)			(4,471)					
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: COUNTRY VILLA GLENDALE HEALTHCARE CENTER

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Fiscal Period: JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Line No.	Sub No.		TOTAL ADJ (Page 1)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
083	4	Speech Pathology - Other - Nonlabor	0								
085	1	Pharmacy - Salaries and Wages	0								
085	2	Pharmacy - Fringe Benefits	0								
085	3	Pharmacy - Agency Staff	0								
085	4	Pharmacy - Other - Nonlabor	0								
090	1	Laboratory - Salaries and Wages	0								
090	2	Laboratory - Fringe Benefits	0								
090	3	Laboratory - Agency Staff	0								
090	4	Laboratory - Other - Nonlabor	0								
095	1	Home Health Services - Salaries and Wages	0								
095	2	Home Health Services - Fringe Benefits	0								
095	3	Home Health Services - Agency Staff	0								
095	4	Home Health Services - Other - Nonlabor	0								
100	1	Other Ancillary Services - Salaries and Wages	0								
100	2	Other Ancillary Services - Fringe Benefits	0								
100	3	Other Ancillary Services - Agency Staff	0								
100	4	Other Ancillary Services - Other - Nonlabor	0								
101	1	Subacute Care Ancillary Services - Salaries and Wages	0								
101	2	Subacute Care Ancillary Services - Fringe Benefits	0								
101	3	Subacute Care Ancillary Services - Agency Staff	0								
101	4	Subacute Care Ancillary Services - Other - Nonlabor	0								
102	1	Subacute Pediatric Ancillary Services - Salaries and Wages	0								
102	2	Subacute Pediatric Ancillary Services - Fringe Benefits	0								
102	3	Subacute Pediatric Ancillary Services - Agency Staff	0								
102	4	Subacute Pediatric Ancillary Services - Other - Nonlabor	0								
105	1	Skilled Nursing Care - Salaries and Wages	0								
105	2	Skilled Nursing Care - Fringe Benefits	0								
105	3	Skilled Nursing Care - Agency Staff	0								
105	4	Skilled Nursing Care - Other - Nonlabor	4,471			4,471					
110	1	Intermediate Care - Salaries and Wages	0								
110	2	Intermediate Care - Fringe Benefits	0								
110	3	Intermediate Care - Agency Staff	0								
110	4	Intermediate Care - Other - Nonlabor	0								
115	1	Mentally Disordered Care - Salaries and Wages	0								
115	2	Mentally Disordered Care - Fringe Benefits	0								
115	3	Mentally Disordered Care - Agency Staff	0								
115	4	Mentally Disordered Care - Other - Nonlabor	0								
120	1	Developmentally Disabled Care - Salaries and Wages	0								
120	2	Developmentally Disabled Care - Fringe Benefits	0								
120	3	Developmentally Disabled Care - Agency Staff	0								
120	4	Developmentally Disabled Care - Other - Nonlabor	0								
125	1	Subacute Care - Salaries and Wages	0								
125	2	Subacute Care - Fringe Benefits	0								
125	3	Subacute Care - Agency Staff	0								
125	4	Subacute Care - Other - Nonlabor	0								
126	1	Subacute Care - Pediatric - Salaries and Wages	0								
126	2	Subacute Care - Pediatric - Fringe Benefits	0								
126	3	Subacute Care - Pediatric - Agency Staff	0								
126	4	Subacute Care - Pediatric - Other - Nonlabor	0								

Provider Name: COUNTRY VILLA GLENDALE HEALTHCARE CENTER

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Fiscal Period: JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Line No.	Sub No.		TOTAL ADJ (Page 1)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
128	1	Transitional Inpatient Care - Salaries and Wages	0								
128	2	Transitional Inpatient Care - Fringe Benefits	0								
128	3	Transitional Inpatient Care - Agency Staff	0								
128	4	Transitional Inpatient Care - Other - Nonlabor	0								
130	1	Hospice Inpatient Care - Salaries and Wages	0								
130	2	Hospice Inpatient Care - Fringe Benefits	0								
130	3	Hospice Inpatient Care - Agency Staff	0								
130	4	Hospice Inpatient Care - Other - Nonlabor	0								
135	1	Other Routine Services - Salaries and Wages	0								
135	2	Other Routine Services - Fringe Benefits	0								
135	3	Other Routine Services - Agency Staff	0								
135	4	Other Routine Services - Other - Nonlabor	0								
139	1	Residential Care - Salaries and Wages	0								
139	2	Residential Care - Fringe Benefits	0								
139	3	Residential Care - Agency Staff	0								
139	4	Residential Care - Other - Nonlabor	0								
140	1	Beauty and Barber - Salaries and Wages	0								
140	2	Beauty and Barber - Fringe Benefits	0								
140	3	Beauty and Barber - Agency Staff	0								
140	4	Beauty and Barber - Other - Nonlabor	0								
145	1	Other Nonreimbursable - Salaries and Wages	0								
145	2	Other Nonreimbursable - Fringe Benefits	0								
145	3	Other Nonreimbursable - Agency Staff	0								
145	4	Other Nonreimbursable - Other - Nonlabor	0								
155	1	Social Services - Salaries and Wages	0								
155	2	Social Services - Fringe Benefits	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	39,787	1,749	41,157		(633)	(2,486)			
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	(42,906)	(1,749)	(41,157)						
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:
COUNTRY VILLA GLENDALE HEALTHCARE CENTER

Provider NPI:
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Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Line No.	Sub No.		TOTAL ADJ (Page 1)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
174	3	Caregiver Training - Agency Staff	0								
174	4	Caregiver Training - Other - Nonlabor	0								
200		Total	($3,119)	0	0	0	(633)	(2,486)	0	0	0
			(To Sch 8)								

Provider Name	Fiscal Period	Provider NPI	Adjustments
COUNTRY VILLA GLENDALE HEALTHCARE CENTER	JANUARY 1, 2010 THROUGH DECEMBER 31, 2010	1558356436	5

Report References										
	Cost Report			Audit Report						
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments		As Reported	Increase (Decrease)	As Adjusted	
							RECLASSIFICATIONS OF REPORTED COSTS					
1	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabo		$524,110	$1,749	$525,859	*
	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insuranc		98,144	(1,749)	96,395	*
							To reclassify finance fees, taxes and other fees associated with liabilit					
							insurance to the administration cost cente					
							42 CFR 413.24 / CMS Pub. 15-1, Section 2162					
							CCR, Title 22, Sections 52000(b) and 52501					
2	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabo	*	$525,859	$41,157	$567,016	*
	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insuranc	*	96,395	(41,157)	55,238	
							To reclassify legal fees to the appropriate audit report line numbe					
							42 CFR 413.20 and 413.24					
							CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8					
3	10.5	075	4	8A-1	075	4	Patient Supplies - Other - Nonlabo		$10,800	($4,471)	$6,329	
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabo		108,494	4,471	112,965	
							To reclassify enteral feeding expenses to the appropriate cost cente					
							42 CFR 413.20 and 413.24					
							CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8					
							CCR, Title 22, Section 51511					

*Balance carried forward from prior/to subsequent adjustmen

Provider Name	Fiscal Period	Provider NPI	Adjustments
COUNTRY VILLA GLENDALE HEALTHCARE CENTER	JANUARY 1, 2010 THROUGH DECEMBER 31, 2010	1558356436	5

Report References										
	Cost Report			Audit Report						
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments		As Reported	Increase (Decrease)	As Adjusted
							ADJUSTMENTS TO REPORTED COSTS				
4	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To eliminate legal fees incurred for California Department of Public Health or California Department of Health Care Services fair hearing, appeal and/or litigation. W&I Code 14126.023(a)(5)(B)(i)	*	$567,016	($633)	$566,383 *
5	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To eliminate retainer fees due to insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2102.1, 2102.3, 2135.3, 2300 and 2304	*	$566,383	($2,486)	$563,897

*Balance carried forward from prior/to subsequent adjustments