REPORT
ON THE
RATE SETTING AUDIT

COUNTRY VILLA PARK AVENUE
POMONA, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1811168727

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: Nicholas Lui

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

TOBY DOUGLAS
DIRECTOR

EDMUND G. BROWN, JR.
GOVERNOR

March 19, 2012

David Levy, Administrator
Country Villa Park Avenue
1550 North Park Avenue
Pomona, CA 91768

PROVIDER: COUNTRY VILLA PARK AVENUE
NATIONAL PROVIDER IDENTIFIER (NPI): 1811168727
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

3. Audited Allocation of Home Office Cost

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.

Financial Audits/Gardena/A & I, MS 2103, 19300 South Hamilton Avenue, Suite 280, Gardena, CA 90248
Telephone: (310) 516-4757 / FAX: (310) 217-6918
Internet Address: www.dhcs.ca.gov

If you disagree with the decision of the Department, you may appeal by writing to:

Chief
Office of Administrative Appeals and Hearings
1029 J Street, Suite 200
Sacramento, CA 95814-2825
(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 95899-7413

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 95814-5005
(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: Cathy Storr
Consultant
Axiom Healthcare Group
572 West 37th Street
San Pedro, CA 90731

Brad Gibson
Chief Accounting Officer
Rockport Healthcare Services
110 South Fairfax Avenue, Suite 250
Los Angeles, CA 90036

STATE OF CALIFORNIA

SCHEDULE 1

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
COUNTRY VILLA PARK AVENUE

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

Provider NPI:
1811168727

OSHPD Facility No.:
206190427

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	$ 5,526,776	$ 85.02
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	$ N/A	$ 1,383,645	$ 21.28
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	$ N/A	$ 936,138	$ 14.40
4	Cost of Capital Related (Sch. 5, Ln. 105)	$ N/A	$ 1,074,602	$ 16.53
5	Property Taxes (Sch. 5, Ln. 105)	$ N/A	$ 73,056	$ 1.12
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	$ N/A	$ 48,394	$ 0.74
7	Professional Liability Insurance (Sch. 6, Ln. 105)	$ N/A	$ 129,642	$ 1.99
8	Caregiver Training (Sch. 6, Ln. 105)	$ N/A	$ 0	$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	$ N/A	$ 616,034	$ 9.48
10	Cost of Administration (Sch. 6, Ln. 105)	$ N/A	$ 1,087,710	$ 16.73
11	Cost of Routine Service/Audited Total Costs	$ 11,117,978.00	$ 10,875,996.16	$ 167.30
12	Total Patient Days (Adj)	65,009	65,009	
13	Cost Per Patient Day (Cost Divided by Days)	$ 171.02	$ 167.30	
14	Overpayments (Adj)	$	$ 0	
15	Medi-Cal Days (Adj 10)	53,491	52,592	
16	Medi-Cal Managed Care Days (Adj 9)		365	
	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	$ 1,257,506	$ 308.82
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	$ N/A	$ 72,681	$ 17.85
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	$ N/A	$ 46,748	$ 11.48
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	$ N/A	$ 79,022	$ 19.41
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	$ N/A	$ 5,372	$ 1.32
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	$ N/A	$ 7,863	$ 1.93
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	$ N/A	$ 21,064	$ 5.17
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	$ N/A	$ 100,090	$ 24.58
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	$ 176,725	$ 43.40
39	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	$ 1,974,124	$ 1,767,071	$ 433.96
40	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	4,072	4,072	
41	Cost Per Patient Day (Cost Divided by Days)	$ 484.80	$ 433.96	
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 PARK AVENUE

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

Provider NPI:
1811168727

OSHPD Facility No.:
206190427

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 PARK AVENUE

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

Provider NPI:
1811168727

OSHPD Facility No.:
206190427

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	$ 143,760	$ 143,760			
160	Activities	269,146		$ 269,146		
165	Administration					
166	Medical Records					
170	Inservice Education - Nursing					
	ANCILLARY SERVICES					
075	Patient Supplies	5,427	0	0	5,427	
077	Specialized Support Surfaces	N/A	0	0	0	
080	Physical Therapy	400,934	0	0	400,934	
081	Respiratory Therapy	330,664	0	0	330,664	
082	Occupational Therapy	391,836	0	0	391,836	
083	Speech Pathology	51,792	0	0	51,792	
085	Pharmacy	0	0	0	0	
090	Laboratory	736	0	0	736	
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	5,169,977	124,225	232,574	5,526,776	*
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	817,864	19,535	36,572	873,971	*
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	$ 7,582,136	$ 143,760	$ 269,146	$ 7,582,136	

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name: COUNTRY VILLA PARK AVENUE
Provider NPI: 1811168727
OSHPD Facility Number: 206190427
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	$ 88,182	$ 88,182											
010	Housekeeping	278,080	574	$ 278,654										
060	Laundry and Linen	191,779	2,836	9,021	$ 203,636									
065	Dietary	683,357	13,568	43,155	0	$ 740,080								
155	Social Services	N/A	675	2,146	0	0	$ 2,820							
160	Activities	N/A	455	1,449	0	0	0	$ 1,904						
165	Administration	N/A	3,567	11,344	0	0	0	0		$ 14,911	$ 14,911			
166	Medical Records	127,296	520	1,654	0	0	0	0		129,470		$ 129,470		
170	Inservice Education - Nursing	122,171	492	1,565	0	0	0	0	$ 124,228					
	ANCILLARY SERVICES													
075	Patient Supplies		215	683	0	0	0	0	0	898	122	1,056	$ 2,076	
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	120	1,043	1,164	
080	Physical Therapy		984	3,130	0	0	0	0	0	4,114	535	4,642	9,290	
081	Respiratory Therapy		0	0	0	0	0	0	0	0	416	3,610	4,026	
082	Occupational Therapy		1,646	5,235	0	0	0	0	0	6,880	543	4,713	12,136	
083	Speech Pathology		204	649	0	0	0	0	0	853	71	616	1,540	
085	Pharmacy		430	1,367	0	0	0	0	0	1,796	635	5,511	7,942	
090	Laboratory		0	0	0	0	0	0	0	0	43	369	412	
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	24	206	229	
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		57,196	181,922	191,733	734,029	2,437	1,645	107,347	1,276,309	11,085	96,250	1,383,645	*
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		4,546	14,460	11,903	6,052	383	259	16,881	54,483	1,302	11,301	67,086	*
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		275	875	0	0	0	0	0	1,150	17	152	1,319	
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0	
	TOTAL	$ 1,490,865	$ 88,182	$ 278,654	$ 203,636	$ 740,080	$ 2,820	$ 1,904	$ 124,228	$ 1,346,485	$ 14,911	$ 129,470	$ 1,490,865	

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name: COUNTRY VILLA PARK AVENUE
Provider NPI: 1811168727
OSHPD Facility Number: 206190427
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	$ 293,313	$ 293,313											
010	Housekeeping	28,109	1,908	$ 30,017										
060	Laundry and Linen	33,076	9,433	972	$ 43,481									
065	Dietary	530,550	45,130	4,649	0	$ 580,329								
155	Social Services	6,712	2,244	231	0	0	$ 9,187							
160	Activities	22,314	1,515	156	0	0	0	$ 23,985						
165	Administration	N/A	11,863	1,222	0	0	0	0		$ 13,085	$ 13,085			
166	Medical Records	20,584	1,729	178	0	0	0	0		22,492		$ 22,492		
170	Inservice Education - Nursing	0	1,637	169	0	0	0	0	$ 1,805					
	ANCILLARY SERVICES													
075	Patient Supplies	86,476	715	74	0	0	0	0	0	87,264	107	184	$ 87,555	
077	Specialized Support Surfaces	95,560	0	0	0	0	0	0	0	95,560	105	181	95,847	
080	Physical Therapy	1,976	3,273	337	0	0	0	0	0	5,586	469	806	6,862	
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	365	627	992	
082	Occupational Therapy	2,628	5,474	564	0	0	0	0	0	8,666	476	819	9,961	
083	Speech Pathology	0	679	70	0	0	0	0	0	749	62	107	918	
085	Pharmacy	495,004	1,429	147	0	0	0	0	0	496,581	557	957	498,095	
090	Laboratory	33,083	0	0	0	0	0	0	0	33,083	37	64	33,184	
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0	
100	Other Ancillary Services	18,829	0	0	0	0	0	0	0	18,829	21	36	18,885	
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	53,099	190,246	19,597	40,940	575,583	7,939	20,726	1,560	909,690	9,728	16,721	936,138	*
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	3,471	15,122	1,558	2,541	4,745	1,248	3,259	245	32,190	1,142	1,963	35,296	*
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	7,686	915	94	0	0	0	0	0	8,695	15	26	8,737	
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0	
	TOTAL	$ 1,732,470	$ 293,313	$ 30,017	$ 43,481	$ 580,329	$ 9,187	$ 23,985	$ 1,805	$ 1,696,893	$ 13,085	$ 22,492	$ 1,732,470	

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
COUNTRY VILLA PARK AVENUE

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

Provider NPI:
1811168727

OSHPD Facility Number:
206190427

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)	$ 1,210,655	94%							
	Property Tax (line 40)	82,305	6%	$ 1,292,960						
005	Plant Operations and Maintenance			51,744	$ 51,744					
010	Housekeeping			8,075	337	$ 8,411				
060	Laundry and Linen			39,919	1,664	272	$ 41,856			
065	Dietary			190,977	7,961	1,303	0	$ 200,241		
155	Social Services			9,496	396	65	0	0	$ 9,957	
160	Activities			6,411	267	44	0	0	0	$ 6,722
165	Administration			50,201	2,093	342	0	0	0	0
166	Medical Records			7,319	305	50	0	0	0	0
170	Inservice Education - Nursing			6,925	289	47	0	0	0	0
	ANCILLARY SERVICES									
075	Patient Supplies			3,024	126	21	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			13,851	577	94	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			23,165	966	158	0	0	0	0
083	Speech Pathology			2,873	120	20	0	0	0	0
085	Pharmacy			6,048	252	41	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			805,068	33,562	5,491	39,409	198,604	8,604	5,809
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			63,992	2,668	436	2,446	1,637	1,353	913
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			3,871	161	26	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	$ 1,292,960	100%	$ 1,292,960	$ 51,744	$ 8,411	$ 41,856	$ 200,241	$ 9,957	$ 6,722

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
COUNTRY VILLA PARK AVENUE

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

Provider NPI:
1811168727

OSHPD Facility Number:
206190427

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 94% Of Total	Property Tax 6% Of Total	
	GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	$ 1,210,655	94%								
	Property Tax (line 40)	82,305	6%								
005	Plant Operations and Maintenance										
010	Housekeeping										
060	Laundry and Linen										
065	Dietary										
155	Social Services										
160	Activities										
165	Administration				$ 52,637	$ 52,637					
166	Medical Records				7,674		$ 7,674				
170	Inservice Education - Nursing			$ 7,261							
	ANCILLARY SERVICES										
075	Patient Supplies			0	3,171	430	63	$ 3,663	$ 3,430	$ 233	
077	Specialized Support Surfaces			0	0	424	62	486	455	31	
080	Physical Therapy			0	14,523	1,887	275	16,685	15,623	1,062	
081	Respiratory Therapy			0	0	1,468	214	1,682	1,575	107	
082	Occupational Therapy			0	24,289	1,916	279	26,484	24,799	1,686	
083	Speech Pathology			0	3,012	250	37	3,299	3,089	210	
085	Pharmacy			0	6,342	2,240	327	8,909	8,342	567	
090	Laboratory			0	0	150	22	172	161	11	
095	Home Health Services			0	0	0	0	0	0	0	
100	Other Ancillary Services			0	0	84	12	96	90	6	
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			6,275	1,102,822	39,131	5,705	1,147,657	1,074,602	73,056	*
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			987	74,433	4,595	670	79,697	74,624	5,073	*
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	4,059	62	9	4,129	3,867	263	
145	Other Nonreimbursable			0	0	0	0	0	0	0	
	TOTAL	$ 1,292,960	100%	$ 7,261	$ 1,232,650	$ 52,637	$ 7,674	$ 1,292,960	$ 1,210,655	$ 82,305	

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name: COUNTRY VILLA PARK AVENUE
Provider NPI: 1811168727
OSHPD Facility Number: 206190427
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. 58% of Total	DPH Licensing Fees 3% of Total	Professional Liability Ins. 7% of Total	Quality Assur. Fees 33% of Total	Caregiver Training 0% of Total	
	GENERAL SERVICES														
045	Property Insurance	$ 8,307													
055	Interest - Other	3,368													
165	Administration (Salaries & Wages, Fringe Benefits,														
	Agency Staff and Other - Nonlabor)	1,451,441													
	Total Costs Allocable as Administration	1,463,116	58%												
167	DPH Licensing Fees	65,097	3%												
168	Professional Liability Insurance	174,386	7%												
169	Quality Assurance Fees	828,648	33%												
174	Caregiver Training	0	0%												
	Total	2,531,247	100%						$ 2,531,247						
	ANCILLARY SERVICES														
075	Patient Supplies			$ 5,427	$ 898	$ 87,264	$ 3,171	$ 96,760	20,654	$ 11,939	$ 531	$ 1,423	$ 6,762	$ -	
077	Specialized Support Surfaces			0	0	95,560	0	95,560	20,398	11,791	525	1,405	6,678	0	
080	Physical Therapy			400,934	4,114	5,586	14,523	425,157	90,754	52,458	2,334	6,252	29,710	0	
081	Respiratory Therapy			330,664	0	0	0	330,664	70,584	40,799	1,815	4,863	23,107	0	
082	Occupational Therapy			391,836	6,880	8,666	24,289	431,672	92,145	53,262	2,370	6,348	30,165	0	
083	Speech Pathology			51,792	853	749	3,012	56,407	12,041	6,960	310	830	3,942	0	
085	Pharmacy			0	1,796	496,581	6,342	504,719	107,737	62,275	2,771	7,422	35,270	0	
090	Laboratory			736	0	33,083	0	33,819	7,219	4,173	186	497	2,363	0	
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0	
100	Other Ancillary Services			0	0	18,829	0	18,829	4,019	2,323	103	277	1,316	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			5,526,776	1,276,309	909,690	1,102,822	8,815,597	1,881,780	1,087,710	48,394	129,642	616,034	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			873,971	54,483	32,190	74,433	1,035,077	220,948	127,713	5,682	15,222	72,331	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	1,150	8,695	4,059	13,903	2,968	1,715	76	204	972	0	
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0	
	SUBTOTAL	$ 2,531,247		$ 7,582,136	$ 1,346,485	$ 1,696,893	$ 1,232,650	$ 11,858,164	$ 2,531,247						
	Total Administrative Costs							$ 2,531,247		$ 1,463,116	$ 65,097	$ 174,386	$ 828,648	$ -	
	Unit Cost Multiplier							0.21346029							
	Accumulated Administration Costs (Sch 2 thru 5)				$ 144,380	$ 35,577	$ 60,310	$ 240,267							
	TOTAL FACILITY COSTS							$ 14,629,678							

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name: COUNTRY VILLA PARK AVENUE
Provider NPI: 1811168727
OSHPD Facility Number: 206190427
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	1,711									
010	Housekeeping	267	267								
060	Laundry and Linen	1,320	1,320	1,320							
065	Dietary	6,315	6,315	6,315							
155	Social Services	314	314	314							
160	Activities	212	212	212							
165	Administration	1,660	1,660	1,660							
166	Medical Records	242	242	242							
170	Inservice Education - Nursing	229	229	229							
	ANCILLARY SERVICES										
075	Patient Supplies	100	100	100						96,760	96,760
077	Specialized Support Surfaces									95,560	95,560
080	Physical Therapy	458	458	458						425,157	425,157
081	Respiratory Therapy									330,664	330,664
082	Occupational Therapy	766	766	766						431,672	431,672
083	Speech Pathology	95	95	95						56,407	56,407
085	Pharmacy	200	200	200						504,719	504,719
090	Laboratory									33,819	33,819
095	Home Health Services									0	0
100	Other Ancillary Services									18,829	18,829
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	26,621	26,621	26,621	631,940	189,582	5,223,076	5,223,076	5,223,076	8,815,597	8,815,597
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	2,116	2,116	2,116	39,230	1,563	821,335	821,335	821,335	1,035,077	1,035,077
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	128	128	128						13,903	13,903
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	42,754	41,043	40,776	671,170	191,145	6,044,411	6,044,411	6,044,411	11,858,164	11,858,164
	TOTAL DIRECT SALARIES COSTS - SCH. 2						$ 143,760	$ 269,146			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.023783955	0.044528077			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		$ 88,182	$ 278,654	$ 203,636	$ 740,080	$ 2,820	$ 1,904	$ 124,228	$ 14,911	$ 129,470
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		2.14852715	6.83376635	0.30340395	3.87182601	0.00046662	0.00031504	0.02055253	0.00125741	0.01091819
	TOTAL INDIRECT OTHER COSTS - SCH. 4		$ 293,313	$ 30,017	$ 43,481	$ 580,329	$ 9,187	$ 23,985	$ 1,805	$ 13,085	$ 22,492
	UNIT COST MULTIPLIER (INDIRECT OTHER)		7.14648052	0.73614652	0.06478399	3.03606576	0.00151994	0.00396815	0.00029864	0.00110347	0.00189672
	TOTAL CAPITAL COSTS - SCH. 5	$ 1,292,960	$ 51,744	$ 8,411	$ 41,856	$ 200,241	$ 9,957	$ 6,722	$ 7,261	$ 52,637	$ 7,674
	UNIT COST MULTIPLIER (CAPITAL COSTS)	30.24184872	1.26072176	0.20627787	0.06236226	1.04758888	0.00164724	0.00111215	0.00120133	0.00443886	0.00064711

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
COUNTRY VILLA PARK AVENUE

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

Provider NPI:
1811168727

OSHPD Facility Number:
206190427

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	$ 69,818	$ 0	$ 69,818	(Sch 3)
005	.20-.39	Fringe Benefits	6200	18,364	0	18,364	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	293,313	0	293,313	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	$ 381,495	$ 0	$ 381,495	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	$	$ 0	$ 0	(Sch 3)
010	.20-.39	Fringe Benefits	6300		0	0	(Sch 3)
010	.79	Agency Staff	6300	278,080	0	278,080	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	60,556	(32,447)	28,109	(Sch 4)
010		Housekeeping - Total	6300	$ 338,636	$ (32,447)	$ 306,189	
015		Depreciation: Buildings and Improvements	7110 - 7120	$ 260	$ 0	$ 260	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	56,146	0	56,146	(Sch 5)
025		Depreciation: Equipment	7140	26,071	0	26,071	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	1,171,748	(43,570)	1,128,178	(Sch 5)
040		Property Taxes	7300	82,305	0	82,305	(Sch 5)
045		Property Insurance	7400	8,307	0	8,307	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	$ 3,368	$ 0	$ 3,368	(Sch 6)
057		**Subtotal 005 - 055**		$ 2,068,336	$ (76,017)	$ 1,992,319	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	$	$ 0	$ 0	(Sch 3)
060	.20-.39	Fringe Benefits	6400		0	0	(Sch 3)
060	.79	Agency Staff	6400	191,779	0	191,779	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	33,076	0	33,076	(Sch 4)
060		Laundry and Linen - Total	6400	$ 224,855	$ 0	$ 224,855	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	$ 547,715	$ 0	$ 547,715	(Sch 3)
065	.20-.39	Fringe Benefits	6500	135,642	0	135,642	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	543,462	(12,912)	530,550	(Sch 4)
065		Dietary - Total	6500	$ 1,226,819	$ (12,912)	$ 1,213,907	
070		Provision for Bad Debts	7700	$ 0	0	$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	$ 4,290	$ 0	$ 4,290	(Sch 2)
075	.20-.39	Fringe Benefits	8100	1,137	0	1,137	(Sch 2)
075	.79	Agency Staff	8100		0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	92,889	(6,413)	86,476	(Sch 4)
075		Patient Supplies - Total	8100	$ 98,316	$ (6,413)	$ 91,903	
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	95,560	0	95,560	(Sch 4)
077		Specialized Support Surfaces - Total	8150	$ 95,560	$ 0	$ 95,560	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
COUNTRY VILLA PARK AVENUE

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

Provider NPI:
1811168727

OSHPD Facility Number:
206190427

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	400,934	0	400,934	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	1,976	0	1,976	(Sch 4)
080		Physical Therapy - Total	8200	$ 402,910	$ 0	$ 402,910	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	$ 271,814	$ 0	$ 271,814	(Sch 2)
081	.20-.39	Fringe Benefits	8220	58,850	0	58,850	(Sch 2)
081	.79	Agency Staff	8220	10,000	(10,000)	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220		0	0	(Sch 4)
081		Respiratory Therapy - Total	8220	$ 340,664	$ (10,000)	$ 330,664	
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	391,836	0	391,836	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	2,628	0	2,628	(Sch 4)
082		Occupational Therapy - Total	8250	$ 394,464	$ 0	$ 394,464	
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	51,792	0	51,792	(Sch 2)
083	.40-.99	Other - Nonlabor	8280		0	0	(Sch 4)
083		Speech Pathology - Total	8280	$ 51,792	$ 0	$ 51,792	
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	495,004	0	495,004	(Sch 4)
085		Pharmacy - Total	8300	$ 495,004	$ 0	$ 495,004	
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	$ 582	$ 0	$ 582	(Sch 2)
090	.20-.39	Fringe Benefits	8400	154	0	154	(Sch 2)
090	.79	Agency Staff	8400		0	0	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	33,083	0	33,083	(Sch 4)
090		Laboratory - Total	8400	$ 33,819	$ 0	$ 33,819	
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	18,829	0	18,829	(Sch 4)
100		Other Ancillary Services - Total	8900	$ 18,829	$ 0	$ 18,829	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
COUNTRY VILLA PARK AVENUE

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

Provider NPI:
1811168727

OSHPD Facility Number:
206190427

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
101		Subacute Care Ancillary Services					
101	.01-.19	Salaries and Wages	8100-8900	$	$ 0	$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
101	.79	Agency Staff	8100-8900		0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
101		Subacute Care Ancillary Services - Total	8100-8900	$ 0	$ 0	$ 0	
102		Subacute Care - Pediatric Ancillary Services					
102	.01-.19	Salaries and Wages	8100-8900	$	$ 0	$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
102	.79	Agency Staff	8100-8900		0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	$ 0	$ 0	$ 0	
104		Subtotal 075 - 102		$ 1,931,358	$ (16,413)	$ 1,914,945	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	$ 4,115,827	$ 0	$ 4,115,827	(Sch 2)
105	.20-.39	Fringe Benefits	6110	1,054,150	0	1,054,150	(Sch 2)
105	.49	Agency Staff	6110	(140)	140	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	231,120	(178,021)	53,099	(Sch 4)
105		Skilled Nursing Care - Total	6110	$ 5,400,957	$ (177,881)	$ 5,223,076	
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	$ 677,462	$ 0	$ 677,462	(Sch 2)
125	.20-.39	Fringe Benefits	6150	140,402	0	140,402	(Sch 2)
125	.49	Agency Staff	6150		0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150	142,437	(138,966)	3,471	(Sch 4)
125		Subacute Care - Total	6150	$ 960,301	$ (138,966)	$ 821,335	
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 PARK AVENUE

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

Provider NPI:
1811168727

OSHPD Facility Number:
206190427

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	7,686	0	7,686	(Sch 4)
140		Beauty and Barber - Total	8900	$ 7,686	$ 0	$ 7,686	
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**		$ 6,368,944	$ (316,847)	$ 6,052,097	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	$ 112,885	$ 0	$ 112,885	(Sch 2)
155	.20-.39	Fringe Benefits	6600	30,875	0	30,875	(Sch 2)
155	.49	Agency Staff	6600		0	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600	6,712	0	6,712	(Sch 4)
155		Social Services - Total	6600	$ 150,472	$ 0	$ 150,472	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
COUNTRY VILLA PARK AVENUE

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

Provider NPI:
1811168727

OSHPD Facility Number:
206190427

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	$ 214,136	$ 0	$ 214,136	(Sch 2)
160	.20-.39	Fringe Benefits	6700	55,010	0	55,010	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	22,314	0	22,314	(Sch 4)
160		Activities - Total	6700	$ 291,460	$ 0	$ 291,460	
165		Administration					
165	.01-.19	Salaries and Wages	6900	$ 401,448	$ (2,751)	$ 398,697	(Sch 6)
165	.20-.39	Fringe Benefits	6900	103,935	0	103,935	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	946,232	2,577	948,809	(Sch 6)
165		Administration - Total	6900	$ 1,451,615	$ (174)	$ 1,451,441	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	$ 101,307	$ 0	$ 101,307	(Sch 3)
166	.20-.39	Fringe Benefits	6900	25,989	0	25,989	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	20,584	0	20,584	(Sch 4)
166		Medical Records - Total	6900	$ 147,880	$ 0	$ 147,880	
167		CDPH Licensing Fees	6900	$ 65,097	$ 0	$ 65,097	(Sch 6)
168		Professional Liability Insurance	6900	$ 228,684	$ (54,298)	$ 174,386	(Sch 6)
169		Quality Assurance Fees	6900	$ 828,648	$ 0	$ 828,648	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	$ 94,358	$ 0	$ 94,358	(Sch 3)
170	.20-.39	Fringe Benefits	6800	27,813	0	27,813	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800		0	0	(Sch 4)
170		Inservice Education - Nursing - Total	6800	$ 122,171	$ 0	$ 122,171	
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		$ 3,286,027	$ (54,472)	$ 3,231,555	
200		**Total**		**$ 15,106,339**	**$ (476,661)**	**$ 14,629,678**	

SUMMARY OF AUDITED SUBACUTE CARE COSTS AND INFORMATION

Provider Name:
COUNTRY VILLA PARK AVENUE

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

Provider NPI:
1811168727

OSHPD Facility No:
206190427

LINE NO.	DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED SUBACUTE CARE COST PER PATIENT DAY
	SUBACUTE CARE ROUTINE			
1	Cost of Direct Care - Labor (Sch. 2, Ln. 125)	$ N/A	$ 873,971	$ 214.63
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 125)	$ N/A	$ 67,086	$ 16.47
3	Cost of Direct and Indirect NonLabor (Sch. 4, Ln. 125)	$ N/A	$ 35,296	$ 8.67
4	Cost of Capital Related (Sch. 5, Ln. 125)	$ N/A	$ 74,624	$ 18.33
5	Property Taxes (Sch. 5, Ln. 125)	$ N/A	$ 5,073	$ 1.25
6	CDPH Licensing Fees (Sch. 6, Ln. 125)	$ N/A	$ 5,682	$ 1.40
7	Professional Liability Insurance (Sch. 6, Ln. 125)	$ N/A	$ 15,222	$ 3.74
8	Quality Assurance Fees (Sch. 6, Ln. 125)	$ N/A	$ 72,331	$ 17.76
9	Caregiver Training (Sch. 6. Ln. 125)	$ N/A	$ 0	$ 0.00
10	Cost of Administration (Sch. 6, Ln. 125)	$ N/A	$ 127,713	$ 31.36
11	Cost of Routine Service/Audited Total Routine Costs	$ 1,478,636	$ 1,276,998	$ 313.60
12	Routine Cost Per Patient Day (Routine Cost Divided by Days)	$ 363.12	$ 313.60	
	SUBACUTE CARE ANCILLARY			
13	Cost of Direct Care - Labor (Subacute Care Sch. 2, Ln. 122)	$ N/A	$ 383,535	$ 94.19
14	Cost of Indirect Care - Labor (Subacute Care Sch. 2, Ln. 123)	$ N/A	$ 5,595	$ 1.37
15	Cost of Direct and Indirect Nonlabor (Subacute Care Sch. 2, Ln. 124)	$ N/A	$ 11,452	$ 2.81
16	Cost of Capital Related (Subacute Care Sch. 2, Ln. 125)	$ N/A	$ 4,398	$ 1.08
17	Property Taxes (Subacute Care Sch. 2, Ln. 126)	$ N/A	$ 299	$ 0.07
18	CDPH Licensing Fees (Subacute Care Sch. 2, Ln. 127)	$ N/A	$ 2,181	$ 0.54
19	Professional Liability Insurance (Subacute Care Sch. 2, Ln. 128)	$ N/A	$ 5,842	$ 1.43
20	Quality Assurance Fees (Subacute Care Sch. 2, Ln. 129)	$ N/A	$ 27,759	$ 6.82
21	Caregiver Training (Subacute Care Sch. 2, Ln. 130)	$ N/A	$ 0	$ 0.00
22	Cost of Administration (Subacute Care Sch. 2, Ln. 131)	$ N/A	$ 49,012	$ 12.04
23	Cost of Ancillary Service/Audited Total Ancillary Costs	$ 495,488	$ 490,073	$ 120.35
24	Ancillary Cost Per Patient Day (Ancillary Cost Divided by Days)	$ 121.68	$ 120.35	
	SUBACUTE CARE TOTAL			
25	Cost of Direct Care - Labor (Line 1 + Line 13)	$ N/A	$ 1,257,506	$ 308.82 *
26	Cost of Indirect Care - Labor (Line 2 + Line 14)	$ N/A	$ 72,681	$ 17.85 *
27	Cost of Direct and Indirect Nonlabor (Line 3 + Line 15)	$ N/A	$ 46,748	$ 11.48 *
28	Cost of Capital Related (Line 4 + Line 16)	$ N/A	$ 79,022	$ 19.41 *
29	Property Taxes (Line 5 + Line 17)	$ N/A	$ 5,372	$ 1.32 *
30	CDPH Licensing Fees (Line 6 + Line 18)	$ N/A	$ 7,863	$ 1.93 *
31	Professional Liability Insurance (Line 7 + Line 19)	$ N/A	$ 21,064	$ 5.17 *
32	Quality Assurance Fees (Line 8 + Line 20)	$ N/A	$ 100,090	$ 24.58 *
33	Caregiver Training (Line 9 + Line 21)	$ N/A	$ 0	$ 0.00 *
34	Cost of Administration (Line 10 + Line 22)	$ N/A	$ 176,725	$ 43.40 *
35	Total Cost of Subacute Service (Line 11 + Line 23)	$ 1,974,124	$ 1,767,071	$ 433.96 *
36	Total Patient Days (Adj)	4,072	4,072	*
37	Total Cost Per Patient Day (Total Cost Divided by Days)	$ 484.80	$ 433.96	*
38	Medi-Cal Overpayments (Adj)	$	$ 0	*
39	Medi-Cal Credit Balances (Adj)	$	$ 0	*
40	Amount Due Provider (State) (Line 38 + Line 39)	$ 0	$ 0	*
	GENERAL INFORMATION			
41	Contracted Number of Subacute Care Beds (Adj 14)	0	20	
42	Total Licensed Nursing Facility Beds (Adj)	231	231	
43	Total Licensed Capacity (All levels) (Adj)	231	231	
44	Total Medi-Cal Subacute Care Patient Days (Adj 15)	3,267	3,296	
	CAPITAL RELATED COST			
45	Direct Capital Related Cost (Adj)	$ N/A	$ 0	
46	Indirect Capital Related Cost (Line 28)	$ N/A	$ 79,022	
47	Total Capital Related Cost (Line 45 + Line 46)	$ 0	$ 79,022	

	VENTILATOR / NONVENTILATOR	AUDITED COSTS (Adj)	AUDITED TOTAL DAYS (Adj)	AUDITED MEDI-CAL DAYS (Adj 15)
48	Ventilator (Equipment Cost Only)	$ 0	3,540	2,864
49	Nonventilator	N/A	532	N/A
50	TOTAL	$ N/A	4,072	N/A

* (To Schedule 1)

SUMMARY OF TOTAL ALLOWABLE SUBACUTE CARE ANCILLARY COSTS

Provider Name:
COUNTRY VILLA PARK AVENUE

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

Provider NPI:
1811168727

OSHPD Facility Number:
206190427

LINE NO.	DESCRIPTION	ANCILLARY COSTS	TOTAL ANCILLARY CHARGES (Adjs 11 & 12)	RATIO COST/CHG	TOTAL SUBACUTE CARE ANCILLARY CHARGES (Adj 13)	SUBACUTE CARE ANCILLARY COST *
	PATIENT SUPPLIES					
1	Cost of Direct Care - Labor (Sch. 2, Ln. 75)	$ 5,427				$ 0
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 75)	2,076				0
3	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 75)	87,555				0
4	Cost of Capital Related (Sch. 5, Ln. 75)	3,430				0
5	Property Taxes (Sch. 5, Ln. 75)	233				0
6	CDPH Licensing Fees (Sch. 6, Ln. 75)	531				0
7	Professional Liability Insurance (Sch. 6, Ln. 75)	1,423				0
8	Quality Assurance Fees (Sch. 6, Ln. 75)	6,762				0
9	Caregiver Training (Sch. 6, Ln. 75)	0				
10	Cost of Administration (Sch. 6, Ln. 75)	11,939				0
11	Total Patient Supplies Ancillary Service	$ 119,375	$ 229,440	0.520290	$ 0	$ 0
	SPECIALIZED SUPPORT SURFACES					
12	Cost of Direct Care - Labor (Sch. 2, Ln. 77)	$ 0				$ N/A
13	Cost of Indirect Care - Labor (Sch. 3, Ln. 77)	1,164				0
14	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 77)	95,847				0
15	Cost of Capital Related (Sch. 5, Ln. 77)	455				0
16	Property Taxes (Sch. 5, Ln. 77)	31				0
17	CDPH Licensing Fees (Sch. 6, Ln. 77)	525				0
18	Professional Liability Insurance (Sch. 6, Ln. 77)	1,405				0
19	Quality Assurance Fees (Sch. 6, Ln. 77)	6,678				0
20	Caregiver Training (Sch. 6, Ln. 77)	0				
21	Cost of Administration (Sch. 6, Ln. 77)	11,791				0
22	Total Specialized Support Surfaces Ancillary Service	$ 117,894	$ 94,806	1.243534	$ 0	$ 0
	PHYSICAL THERAPY					
23	Cost of Direct Care - Labor (Sch. 2, Ln. 80)	$ 400,934				$ 22,505
24	Cost of Indirect Care - Labor (Sch. 3, Ln. 80)	9,290				521
25	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 80)	6,862				385
26	Cost of Capital Related (Sch. 5, Ln. 80)	15,623				877
27	Property Taxes (Sch. 5, Ln. 80)	1,062				60
28	CDPH Licensing Fees (Sch. 6, Ln. 80)	2,334				131
29	Professional Liability Insurance (Sch. 6, Ln. 80)	6,252				351
30	Quality Assurance Fees (Sch. 6, Ln. 80)	29,710				1,668
31	Caregiver Training (Sch. 6, Ln. 80)	0				
32	Cost of Administration (Sch. 6, Ln. 80)	52,458				2,945
33	Total Physical Therapy Ancillary Service	$ 524,525	$ 477,101	1.099401	$ 26,781	$ 29,443
	RESPIRATORY THERAPY					
34	Cost of Direct Care - Labor (Sch. 2, Ln. 81)	$ 330,664				$ 330,356
35	Cost of Indirect Care - Labor (Sch. 3, Ln. 81)	4,026				4,022
36	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 81)	992				991
37	Cost of Capital Related (Sch. 5, Ln. 81)	1,575				1,573
38	Property Taxes (Sch. 5, Ln. 81)	107				107
39	CDPH Licensing Fees (Sch. 6, Ln. 81)	1,815				1,814
40	Professional Liability Insurance (Sch. 6, Ln. 81)	4,863				4,858
41	Quality Assurance Fees (Sch. 6, Ln. 81)	23,107				23,085
42	Caregiver Training (Sch. 6, Ln. 81)	0				
43	Cost of Administration (Sch. 6, Ln. 81)	40,799				40,761
44	Total Respiratory Ancillary Service	$ 407,947	$ 250,428	1.629001	$ 250,195	$ 407,568

SUMMARY OF TOTAL ALLOWABLE SUBACUTE CARE ANCILLARY COSTS

Provider Name:
COUNTRY VILLA PARK AVENUE

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

Provider NPI:
1811168727

OSHPD Facility Number:
206190427

LINE NO.	DESCRIPTION	ANCILLARY COSTS	TOTAL ANCILLARY CHARGES (Adjs 11 & 12)	RATIO COST/CHG	TOTAL SUBACUTE CARE ANCILLARY CHARGES (Adj 13)	SUBACUTE CARE ANCILLARY COST *
	OCCUPATIONAL THERAPY					
45	Cost of Direct Care - Labor (Sch. 2, Ln. 82)	$ 391,836				$ 22,356
46	Cost of Indirect Care - Labor (Sch. 3, Ln. 82)	12,136				692
47	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 82)	9,961				568
48	Cost of Capital Related (Sch. 5, Ln. 82)	24,799				1,415
49	Property Taxes (Sch. 5, Ln. 82)	1,686				96
50	CDPH Licensing Fees (Sch. 6, Ln. 82)	2,370				135
51	Professional Liability Insurance (Sch. 6, Ln. 82)	6,348				362
52	Quality Assurance Fees (Sch. 6, Ln. 82)	30,165				1,721
53	Caregiver Training (Sch. 6, Ln. 82)	0				
54	Cost of Administration (Sch. 6, Ln. 82)	53,262				3,039
55	Total Occupational Therapy Ancillary Service	$ 532,563	$ 798,291	0.667128	$ 45,546	$ 30,385
	SPEECH PATHOLOGY					
56	Cost of Direct Care - Labor (Sch. 2, Ln. 83)	$ 51,792				$ 8,187
57	Cost of Indirect Care - Labor (Sch. 3, Ln. 83)	1,540				243
58	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 83)	918				145
59	Cost of Capital Related (Sch. 5, Ln. 83)	3,089				488
60	Property Taxes (Sch. 5, Ln. 83)	210				33
61	CDPH Licensing Fees (Sch. 6, Ln. 83)	310				49
62	Professional Liability Insurance (Sch. 6, Ln. 83)	830				131
63	Quality Assurance Fees (Sch. 6, Ln. 83)	3,942				623
64	Caregiver Training (Sch. 6, Ln. 83)	0				
65	Cost of Administration (Sch. 6, Ln. 83)	6,960				1,100
66	Total Speech Pathology Ancillary Service	$ 69,590	$ 98,961	0.703206	$ 15,644	$ 11,001
	PHARMACY					
67	Cost of Direct Care - Labor (Sch. 2, Ln. 85)	$ 0				$
68	Cost of Indirect Care - Labor (Sch. 3, Ln. 85)	7,942				0
69	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 85)	498,095				0
70	Cost of Capital Related (Sch. 5, Ln. 85)	8,342				0
71	Property Taxes (Sch. 5, Ln. 85)	567				0
72	CDPH Licensing Fees (Sch. 6, Ln. 85)	2,771				0
73	Professional Liability Insurance (Sch. 6, Ln. 85)	7,422				0
74	Quality Assurance Fees (Sch. 6, Ln. 85)	35,270				0
75	Caregiver Training (Sch. 6, Ln. 85)	0				
76	Cost of Administration (Sch. 6, Ln. 85)	62,275				0
77	Total Pharmacy Ancillary Service	$ 622,683	$ 613,572	1.014849	$ 0	$ 0
	LABORATORY					
78	Cost of Direct Care - Labor (Sch. 2, Ln. 90)	$ 736				$ 130
79	Cost of Indirect Care - Labor (Sch. 3, Ln. 90)	412				73
80	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 90)	33,184				5,866
81	Cost of Capital Related (Sch. 5, Ln. 90)	161				28
82	Property Taxes (Sch. 5, Ln. 90)	11				2
83	CDPH Licensing Fees (Sch. 6, Ln. 90)	186				33
84	Professional Liability Insurance (Sch. 6, Ln. 90)	497				88
85	Quality Assurance Fees (Sch. 6, Ln. 90)	2,363				418
86	Caregiver Training (Sch. 6, Ln. 90)	0				
87	Cost of Administration (Sch. 6, Ln. 90)	4,173				738
88	Total Laboratory Ancillary Service	$ 41,723	$ 74,497	0.560066	$ 13,170	$ 7,376

SUMMARY OF TOTAL ALLOWABLE SUBACUTE CARE ANCILLARY COSTS

Provider Name:
COUNTRY VILLA PARK AVENUE

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

Provider NPI:
1811168727

OSHPD Facility Number:
206190427

LINE NO.	DESCRIPTION	ANCILLARY COSTS	TOTAL ANCILLARY CHARGES (Adjs 11 & 12)	RATIO COST/CHG	TOTAL SUBACUTE CARE ANCILLARY CHARGES (Adj 13)	SUBACUTE CARE ANCILLARY COST *
	HOME HEALTH SERVICES					
89	Cost of Direct Care - Labor (Sch. 2, Ln. 95)	$ 0				$
90	Cost of Indirect Care - Labor (Sch. 3, Ln. 95)	0				
91	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 95)	0				
92	Cost of Capital Related (Sch. 5, Ln. 95)	0				
93	Property Taxes (Sch. 5, Ln. 95)	0				
94	CDPH Licensing Fees (Sch. 6, Ln. 95)	0				
95	Professional Liability Insurance (Sch. 6, Ln. 95)	0				
96	Quality Assurance Fees (Sch. 6, Ln. 95)	0				
97	Caregiver Training (Sch. 6, Ln. 95)	0				
98	Cost of Administration (Sch. 6, Ln. 95)	0				
99	Total Home Health Services Ancillary Service	$ 0	$	0.000000	$	$ 0
	OTHER ANCILLARY SERVICES					
100	Cost of Direct Care - Labor (Sch. 2, Ln. 100)	$ 0				$
101	Cost of Indirect Care - Labor (Sch. 3, Ln. 100)	229				42
102	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 100)	18,885				3,496
103	Cost of Capital Related (Sch. 5, Ln. 100)	90				17
104	Property Taxes (Sch. 5, Ln. 100)	6				1
105	CDPH Licensing Fees (Sch. 6, Ln. 100)	103				19
106	Professional Liability Insurance (Sch. 6, Ln. 100)	277				51
107	Quality Assurance Fees (Sch. 6, Ln. 100)	1,316				244
108	Caregiver Training (Sch. 6, Ln. 100)	0				
109	Cost of Administration (Sch. 6, Ln. 100)	2,323				430
110	Total Other Ancillary Service	$ 23,230	$ 36,427	0.637707	$ 6,743	$ 4,300
	SUBACUTE CARE ANCILLARY SERVICES					
111	Cost of Direct Care - Labor (Sch. 2, Ln. 101)					$ 0
112	Cost of Indirect Care - Labor (Sch. 3, Ln. 101)					0
113	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 101)					0
114	Cost of Capital Related (Sch. 5, Ln. 101)					0
115	Property Taxes (Sch. 5, Ln. 101)					0
116	CDPH Licensing Fees (Sch. 6, Ln. 101)					0
117	Professional Liability Insurance (Sch. 6, Ln. 101)					0
118	Quality Assurance Fees (Sch. 6, Ln. 101)					0
119	Caregiver Training (Sch. 6, Ln. 101)					0
120	Cost of Administration (Sch. 6, Ln. 101)					0
121	Total Subacute Ancillary Service					$ 0
	TOTAL COST OF ANCILLARY SERVICES					
122	Cost of Direct Care - Labor					$ 383,535
123	Cost of Indirect Care - Labor					5,595
124	Cost of Direct and Indirect Nonlabor					11,452
125	Cost of Capital Related					4,398
126	Property Taxes					299
127	CDPH Licensing Fees					2,181
128	Professional Liability Insurance					5,842
129	Quality Assurance Fees					27,759
130	Caregiver Training					0
131	Cost of Administration					49,012
132	Total Cost of Subacute Care Ancillary Services					$ 490,073

* Total Ancillary Costs included in the rate.

(To Subacute Care Sch 1)

Provider Name: COUNTRY VILLA PARK AVENUE

Provider NPI: 1811168727

OSHPD Facility Number: 206190427

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 6	AUDIT ADJ 7	AUDIT ADJ 8
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	(32,447)					(32,447)			
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	(43,570)					(43,570)			
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	(12,912)					(12,912)			
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	(6,413)	(6,413)							
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	(10,000)			(10,000)					
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								

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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	140		140						
105	4	Skilled Nursing Care - Other - Nonlabor	(178,021)	5,846				(183,867)			
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	(138,966)	567				(139,533)			
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								

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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 6	AUDIT ADJ 7	AUDIT ADJ 8
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	(2,751)								(2,751)
165	2	Administration - Fringe Benefits	0								
165	3	Administration - Agency Staff	0								
165	4	Administration - Other - Nonlabor	2,577				2,577				
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	(54,298)						(111,099)	56,801	
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								

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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 6	AUDIT ADJ 7	AUDIT ADJ 8
174	3	Caregiver Training - Agency Staff	0								
174	4	Caregiver Training - Other - Nonlabor	0								
200		Total	($476,661)	0	140	(10,000)	2,577	(412,329)	(111,099)	56,801	(2,751)
			(To Sch 8)								

Provider Name	Fiscal Period	Provider NPI	Adjustments
COUNTRY VILLA PARK AVENUE	JANUARY 1, 2010 THROUGH DECEMBER 31, 2010	1811168727	15

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
							RECLASSIFICATION OF REPORTED COSTS			
1	10.5	075	4	8A-1	075	4	Patient Supplies - Other - Nonlabor	$92,889	($6,413)	$86,476
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	231,120	5,846	236,966 *
	10.5	125	4	8A-1	125	4	Subacute Care - Other - Nonlabor	142,437	567	143,004 *
							To reclassify skilled nursing and subacute enteral expenses for proper matching of cost to charges.			
							42 CFR 413.5, 413.20, 413.24, 413.50 and 413.53			
							CMS Pub. 15-1, Sections 2102, 2202.4, 2206, 2300, 2302.6, 2304 and 2306			

*Balance carried forward from prior/to subsequent adjustments

Provider Name	Fiscal Period	Provider NPI	Adjustments
COUNTRY VILLA PARK AVENUE	JANUARY 1, 2010 THROUGH DECEMBER 31, 2010	1811168727	15

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				
2	10.5	105	3	8A-1	105	3	Skilled Nursing Care - Agency Staff To adjust provider's adjustment for proper cost findings. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304		($140)	$140	$0
3	10.5	081	3	8A-1	081	3	Respiratory Therapy - Agency Staff To adjust respiratory expense to agree with expense applicable to the audit period. 42 CFR 413.5 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.1, 2304 and 2306		$10,000	($10,000)	$0
4	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To adjust reported home office costs to agree with the Country Villa Health Services Home Office Audited Report for fiscal period ended December 31, 2010. 42 CFR 413.17 and 413.24 / CMS Pub.15-1, Sections 2150.2 and 2304		$946,232	$2,577	$948,809
5	10.5	010	4	8A-1	010	4	Housekeeping - Other - Nonlabor		$60,556	($32,447)	$28,109
	10.5	035	4	8A-1	035	4	Leases and Rentals		1,171,748	(32,267)	1,139,481 *
	10.5	035	4	8A-1	035	4	Leases and Rentals	*	1,139,481	(11,303)	1,128,178
	10.5	065	4	8A-1	065	4	Dietary - Other - Nonlabor		543,462	(12,912)	530,550
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	*	236,966	(10,731)	226,235 *
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	*	226,235	(173,136)	53,099
	10.5	125	4	8A-1	125	4	Subacute Care - Other - Nonlabor To eliminate Twin Med, LLC and other related parties transactions costs due to insufficient supporting documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 1000, 1010, 2300, and 2304	*	143,004	(139,533)	3,471

*Balance carried forward from prior/to subsequent adjustments

Provider Name	Fiscal Period	Provider NPI	Adjustments
COUNTRY VILLA PARK AVENUE	JANUARY 1, 2010 THROUGH DECEMBER 31, 2010	1811168727	15

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			
6	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance To eliminate the profit portion of liability insurance premium that was paid to a related captive insurance company. 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Section 2102.3 42 CFR 413.17 / CMS Pub. 15-1, Sections 1005 and 2162.2 CCR, Title 22, Section 52000	$228,684	($111,099)	$117,585 *
7	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance * To adjust liability insurance premium for proper cost findings. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	$117,585	$56,801	$174,386
8	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	$401,448	($20,798)	$380,650 *
	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages * To reverse provider's adjustments for administrator salary because no bonus was paid. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	380,650	18,047	398,697

*Balance carried forward from prior/to subsequent adjustments

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COUNTRY VILLA PARK AVENUE	JANUARY 1, 2010 THROUGH DECEMBER 31, 2010	1811168727	15

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 PATIENT DAYS			
9	Not Reported			1	16	N/A	Medi-Cal Managed Care Days To include Medi-Cal Managed Care days to agree with the provider's patient census records. 42 CFR 413.20 and 413.50 CMS Pub. 15-1, Sections 2205 and 2304	0	365	365
10	4.1	5	2	1	15	N/A	Medi-Cal Days To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: January 1, 2010 through December 31, 2010 Payment Period: January 1, 2010 through November 30, 2011 Report Date: December 13, 2011 42 CFR, 413.20, 413.24, 413.50, 413.53, 413.60, 413.64 and 433.139 CMS Pub. 15-1, Sections 2304, 2404 and 2408 CCR, Title 22, Section 51541	53,491	(899)	52,592

Provider Name	Fiscal Period	Provider NPI	Adjustments
COUNTRY VILLA PARK AVENUE	JANUARY 1, 2010 THROUGH DECEMBER 31, 2010	1811168727	15

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 TOTAL ANCILLARY CHARGES			
11	13	10	2	SA2	11	N/A	Patient Supplies To eliminate enteral revenues for proper matching of cost. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	$262,702	($27,801)	$234,901 *
12	13	10	2	SA2	11	N/A	Patient Supplies * To eliminate equipment rental revenues for proper matching of cost. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	$234,901	($5,461)	$229,440

*Balance carried forward from prior/to subsequent adjustments

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COUNTRY VILLA PARK AVENUE	JANUARY 1, 2010 THROUGH DECEMBER 31, 2010	1811168727	15

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
							ADJUSTMENT TO REPORTED TOTAL SUBACUTE ANCILLARY CHARGES			
13	13	15	4	SA2	33	N/A	Physical Therapy	$25,284	$1,497	$26,781
	13	16	4	SA2	44	N/A	Respiratory Therapy	250,055	140	250,195
	13	17	4	SA2	55	N/A	Occupational Therapy	43,152	2,394	45,546
	13	18	4	SA2	66	N/A	Speech Pathology	14,762	882	15,644
	13	35	4	SA2	110	N/A	Other Ancillary Services	7,850	(1,107)	6,743

To adjust total subacute ancillary charges to agree with the provider's records.
42 CFR 413.20 and 413.24
CMS Pub. 15-1, Sections 2300 and 2304

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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 OTHER MATTERS			
14	Not Reported			SA 1	41	N/A	Contracted Number of Sub-Acute Beds	0	20	20
							To include the number of contracted subacute beds in the audit report.			
							42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304			
							CCR, Title 22, Section 72201			
15	4.3	100	2	SA1	48		Medi-Cal Subacute Days - Ventilator	2,834	30	2,864
	4.3	120	2	SA1	44		Medi-Cal Subacute Days - Total	3,267	29	3,296
							To reflect ventilator and total Medi-Cal patient days based on the following Fiscal Intermediary Payment Data:			
							Service Period: January 1, 2010 through December 31, 2010			
							Payment Period: January 1, 2010 through November 30, 2011			
							Report Date: December 13, 2011			
							42 CFR 413.20 and 413.24			
							CMS Pub. 15-1, Sections 2300 and 2304			
							Medi-Cal Subacute Care Contract No. 01-10-70180			