REPORT
ON THE
RATE SETTING AUDIT

COUNTRY VILLA LOS FELIZ
LOS ANGELES, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1083608293

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: Zhan P. Huang

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

TOBY DOUGLAS
DIRECTOR

EDMUND G. BROWN JR.
GOVERNOR

May 10, 2012

Diana Japenga, Administrator
Country Villa Los Feliz
3002 Rowena Avenue
Los Angeles, CA 90039

COUNTRY VILLA LOS FELIZ
NATIONAL PROVIDER IDENTIFIER (NPI): 1083608293
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 was limited to a review of the cost report and accompanying financial statements, Medi-Cal payment data reports, prior fiscal period's Medi-Cal program audit report, and Medicare audit report for the current fiscal period, if applicable and available.

In our opinion, the data presented in the accompanying Summary of Audited Facility Cost per Patient Day represents a proper determination of the allowable costs and patient days for the above fiscal period in accordance with Medi-Cal reimbursement principles.

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules

2. Audit Adjustments Schedule

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.

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

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
Enclosures

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 LOS FELIZ

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

Provider NPI:
1083608293

OSHPD Facility No.:
206190141

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	$ 3,715,698	$ 82.66
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	$ N/A	$ 966,962	$ 21.51
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	$ N/A	$ 739,905	$ 16.46
4	Cost of Capital Related (Sch. 5, Ln. 105)	$ N/A	$ 573,506	$ 12.76
5	Property Taxes (Sch. 5, Ln. 105)	$ N/A	$ 24,312	$ 0.54
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	$ N/A	$ 31,538	$ 0.70
7	Professional Liability Insurance (Sch. 6, Ln. 105)	$ N/A	$ 92,491	$ 2.06
8	Caregiver Training (Sch. 6, Ln. 105)	$ N/A	$ 0	$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	$ N/A	$ 467,312	$ 10.40
10	Cost of Administration (Sch. 6, Ln. 105)	$ N/A	$ 968,719	$ 21.55
11	Cost of Routine Service/Audited Total Costs	$ 7,643,660.00	$ 7,580,442.39	$ 168.65
12	Total Patient Days (Adj)	44,949	44,949	
13	Cost Per Patient Day (Cost Divided by Days)	$ 170.05	$ 168.65	
14	Overpayments (Adj)	$	$ 0	
15	Medi-Cal Days (Adj 10)	38,725	38,587	
16	Medi-Cal Managed Care Days (Adj 9)		50	
	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 LOS FELIZ

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

Provider NPI:
1083608293

OSHPD Facility No.:
206190141

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 LOS FELIZ

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

Provider NPI:
1083608293

OSHPD Facility No.:
206190141

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	$ 100,951	$ 100,951			
160	Activities	100,247		$ 100,247		
165	Administration					
166	Medical Records					
170	Inservice Education - Nursing					
	ANCILLARY SERVICES					
075	Patient Supplies	4,581	0	0	4,581	
077	Specialized Support Surfaces	N/A	0	0	0	
080	Physical Therapy	251,082	0	0	251,082	
081	Respiratory Therapy	630	0	0	630	
082	Occupational Therapy	168,432	0	0	168,432	
083	Speech Pathology	120,204	0	0	120,204	
085	Pharmacy	0	0	0	0	
090	Laboratory	12	0	0	12	
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	3,514,500	100,951	100,247	3,715,698	*
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	$ 4,260,639	$ 100,951	$ 100,247	$ 4,260,639	

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name: COUNTRY VILLA LOS FELIZ
Provider NPI: 1083608293
OSHPD Facility Number: 206190141
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	$ 69,407	$ 69,407											
010	Housekeeping	171,846	288	$ 172,134										
060	Laundry and Linen	126,125	2,127	5,298	$ 133,551									
065	Dietary	451,529	6,797	16,926	0	$ 475,252								
155	Social Services	N/A	584	1,455	0	0	$ 2,039							
160	Activities	N/A	2,763	6,881	0	0	0	$ 9,644						
165	Administration	N/A	3,682	9,171	0	0	0	0		$ 12,853	$ 12,853			
166	Medical Records	94,774	789	1,966	0	0	0	0		97,529		$ 97,529		
170	Inservice Education - Nursing	79,086	462	1,150	0	0	0	0	$ 80,698					
	ANCILLARY SERVICES													
075	Patient Supplies		122	305	0	0	0	0	0	427	58	441	$ 927	
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	114	862	975	
080	Physical Therapy		1,022	2,546	0	0	0	0	0	3,568	510	3,868	7,946	
081	Respiratory Therapy		0	0	0	0	0	0	0	0	6	46	52	
082	Occupational Therapy		1,097	2,733	0	0	0	0	0	3,830	354	2,688	6,872	
083	Speech Pathology		371	924	0	0	0	0	0	1,295	240	1,821	3,355	
085	Pharmacy		225	560	0	0	0	0	0	785	342	2,598	3,725	
090	Laboratory		0	0	0	0	0	0	0	0	23	175	198	
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	182	206	
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		48,686	121,247	133,551	475,252	2,039	9,644	80,698	871,115	11,161	84,686	966,962	*
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		391	973	0	0	0	0	0	1,364	21	163	1,548	
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0	
	TOTAL	$ 992,767	$ 69,407	$ 172,134	$ 133,551	$ 475,252	$ 2,039	$ 9,644	$ 80,698	$ 882,384	$ 12,853	$ 97,529	$ 992,767	

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name: COUNTRY VILLA LOS FELIZ
Provider NPI: 1083608293
OSHPD Facility Number: 206190141
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	$ 188,503	$ 188,503											
010	Housekeeping	41,819	783	$ 42,602										
060	Laundry and Linen	23,064	5,778	1,311	$ 30,153									
065	Dietary	281,312	18,459	4,189	0	$ 303,960								
155	Social Services	8,845	1,586	360	0	0	$ 10,792							
160	Activities	6,700	7,504	1,703	0	0	0	$ 15,907						
165	Administration	N/A	10,001	2,270	0	0	0	0		$ 12,271	$ 12,271			
166	Medical Records	9,990	2,144	487	0	0	0	0		12,620		$ 12,620		
170	Inservice Education - Nursing	0	1,254	285	0	0	0	0	$ 1,539					
	ANCILLARY SERVICES													
075	Patient Supplies	24,051	332	75	0	0	0	0	0	24,459	56	57	$ 24,571	
077	Specialized Support Surfaces	59,701	0	0	0	0	0	0	0	59,701	108	112	59,921	
080	Physical Therapy	607	2,776	630	0	0	0	0	0	4,013	487	501	5,001	
081	Respiratory Therapy	2,534	0	0	0	0	0	0	0	2,534	6	6	2,546	
082	Occupational Therapy	268	2,980	676	0	0	0	0	0	3,924	338	348	4,610	
083	Speech Pathology	0	1,008	229	0	0	0	0	0	1,236	229	236	1,701	
085	Pharmacy	176,382	611	139	0	0	0	0	0	177,132	327	336	177,795	
090	Laboratory	12,121	0	0	0	0	0	0	0	12,121	22	23	12,166	
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0	
100	Other Ancillary Services	12,620	0	0	0	0	0	0	0	12,620	23	24	12,666	
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	193,708	132,225	30,007	30,153	303,960	10,792	15,907	1,539	718,291	10,655	10,959	739,905	*
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	5,026	1,061	241	0	0	0	0	0	6,328	20	21	6,370	
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0	
	TOTAL	$ 1,047,251	$ 188,503	$ 42,602	$ 30,153	$ 303,960	$ 10,792	$ 15,907	$ 1,539	$ 1,022,360	$ 12,271	$ 12,620	$ 1,047,251	

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
COUNTRY VILLA LOS FELIZ

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

Provider NPI:
1083608293

OSHPD Facility Number:
206190141

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)	$ 607,033	96%							
	Property Tax (line 40)	25,733	4%	$ 632,766						
005	Plant Operations and Maintenance			6,552	$ 6,552					
010	Housekeeping			2,600	27	$ 2,627				
060	Laundry and Linen			19,194	201	81	$ 19,476			
065	Dietary			61,322	642	258	0	$ 62,222		
155	Social Services			5,270	55	22	0	0	$ 5,348	
160	Activities			24,927	261	105	0	0	0	$ 25,293
165	Administration			33,225	348	140	0	0	0	0
166	Medical Records			7,122	75	30	0	0	0	0
170	Inservice Education - Nursing			4,166	44	18	0	0	0	0
	ANCILLARY SERVICES									
075	Patient Supplies			1,104	12	5	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			9,223	97	39	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			9,900	104	42	0	0	0	0
083	Speech Pathology			3,347	35	14	0	0	0	0
085	Pharmacy			2,030	21	9	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			439,258	4,596	1,850	19,476	62,222	5,348	25,293
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
	NONREIMBURSABLE									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			3,525	37	15	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	$ 632,766	100%	$ 632,766	$ 6,552	$ 2,627	$ 19,476	$ 62,222	$ 5,348	$ 25,293

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
COUNTRY VILLA LOS FELIZ

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

Provider NPI:
1083608293

OSHPD Facility Number:
206190141

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 96% Of Total	Property Tax 4% Of Total	
	GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	$ 607,033	96%								
	Property Tax (line 40)	25,733	4%								
005	Plant Operations and Maintenance										
010	Housekeeping										
060	Laundry and Linen										
065	Dietary										
155	Social Services										
160	Activities										
165	Administration				$ 33,712	$ 33,712					
166	Medical Records				7,227		$ 7,227				
170	Inservice Education - Nursing			$ 4,228							
	ANCILLARY SERVICES										
075	Patient Supplies			0	1,120	153	33	$ 1,305	$ 1,252	$ 53	
077	Specialized Support Surfaces			0	0	298	64	362	347	15	
080	Physical Therapy			0	9,359	1,337	287	10,982	10,536	447	
081	Respiratory Therapy			0	0	16	3	19	18	1	
082	Occupational Therapy			0	10,045	929	199	11,173	10,719	454	
083	Speech Pathology			0	3,397	629	135	4,161	3,992	169	
085	Pharmacy			0	2,060	898	192	3,150	3,022	128	
090	Laboratory			0	0	61	13	74	71	3	
095	Home Health Services			0	0	0	0	0	0	0	
100	Other Ancillary Services			0	0	63	13	76	73	3	
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			4,228	562,270	29,273	6,275	597,818	573,506	24,312	*
110	Intermediate Care			0	0	0	0	0	0	0	*
115	Mentally Disordered Care			0	0	0	0	0	0	0	*
120	Developmentally Disabled Care			0	0	0	0	0	0	0	*
125	Subacute Care			0	0	0	0	0	0	0	*
126	Subacute Care - Pediatric			0	0	0	0	0	0	0	*
128	Transitional Inpatient Care			0	0	0	0	0	0	0	*
130	Hospice Inpatient Care			0	0	0	0	0	0	0	*
135	Other Routine Services			0	0	0	0	0	0	0	*
	NONREIMBURSABLE										
139	Residential Care			0	0	0	0	0	0	0	
140	Beauty and Barber			0	3,577	56	12	3,645	3,497	148	
145	Other Nonreimbursable			0	0	0	0	0	0	0	
	TOTAL	$ 632,766	100%	$ 4,228	$ 591,827	$ 33,712	$ 7,227	$ 632,766	$ 607,033	$ 25,733	

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name: COUNTRY VILLA LOS FELIZ
Provider NPI: 1083608293
OSHPD Facility Number: 206190141
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. 62% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 6% of Total	Quality Assur. Fees 30% of Total	Caregiver Training 0% of Total
	GENERAL SERVICES													
045	Property Insurance	$ 4,168												
055	Interest - Other	1,651												
165	Administration (Salaries & Wages, Fringe Benefits,													
	Agency Staff and Other - Nonlabor)	1,109,814												
	Total Costs Allocable as Administration	1,115,633	62%											
167	DPH Licensing Fees	36,321	2%											
168	Professional Liability Insurance	106,518	6%											
169	Quality Assurance Fees	538,184	30%											
174	Caregiver Training	0	0%											
	Total	1,796,656	100%						$ 1,796,656					
	ANCILLARY SERVICES													
075	Patient Supplies			$ 4,581	$ 427	$ 24,459	$ 1,120	$ 30,587	8,133	$ 5,050	$ 164	$ 482	$ 2,436	$ -
077	Specialized Support Surfaces			0	0	59,701	0	59,701	15,874	9,857	321	941	4,755	0
080	Physical Therapy			251,082	3,568	4,013	9,359	268,022	71,264	44,251	1,441	4,225	21,347	0
081	Respiratory Therapy			630	0	2,534	0	3,164	841	522	17	50	252	0
082	Occupational Therapy			168,432	3,830	3,924	10,045	186,231	49,517	30,747	1,001	2,936	14,833	0
083	Speech Pathology			120,204	1,295	1,236	3,397	126,132	33,537	20,825	678	1,988	10,046	0
085	Pharmacy			0	785	177,132	2,060	179,977	47,853	29,715	967	2,837	14,334	0
090	Laboratory			12	0	12,121	0	12,133	3,226	2,003	65	191	966	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	12,620	0	12,620	3,355	2,084	68	199	1,005	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			3,715,698	871,115	718,291	562,270	5,867,374	1,560,060	968,719	31,538	92,491	467,312	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	1,364	6,328	3,577	11,269	2,996	1,861	61	178	898	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	$ 1,796,656		$ 4,260,639	$ 882,384	$ 1,022,360	$ 591,827	$ 6,757,210	$ 1,796,656					
	Total Administrative Costs							$ 1,796,656		$ 1,115,633	$ 36,321	$ 106,518	$ 538,184	$ -
	Unit Cost Multiplier							0.26588726						
	Accumulated Administration Costs (Sch 2 thru 5)				$ 110,383	$ 24,891	$ 40,939	$ 176,213						
	TOTAL FACILITY COSTS							$ 8,730,079						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name: COUNTRY VILLA LOS FELIZ
Provider NPI: 1083608293
OSHPD Facility Number: 206190141
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	184									
010	Housekeeping	73	73								
060	Laundry and Linen	539	539	539							
065	Dietary	1,722	1,722	1,722							
155	Social Services	148	148	148							
160	Activities	700	700	700							
165	Administration	933	933	933							
166	Medical Records	200	200	200							
170	Inservice Education - Nursing	117	117	117							
	ANCILLARY SERVICES										
075	Patient Supplies	31	31	31						30,587	30,587
077	Specialized Support Surfaces									59,701	59,701
080	Physical Therapy	259	259	259						268,022	268,022
081	Respiratory Therapy									3,164	3,164
082	Occupational Therapy	278	278	278						186,231	186,231
083	Speech Pathology	94	94	94						126,132	126,132
085	Pharmacy	57	57	57						179,977	179,977
090	Laboratory									12,133	12,133
095	Home Health Services									0	0
100	Other Ancillary Services									12,620	12,620
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	12,335	12,335	12,335	435,106	132,525	3,708,208	3,708,208	3,708,208	5,867,374	5,867,374
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	99	99	99						11,269	11,269
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	17,769	17,585	17,512	435,106	132,525	3,708,208	3,708,208	3,708,208	6,757,210	6,757,210
	TOTAL DIRECT SALARIES COSTS - SCH. 2						$ 100,951	$ 100,247			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.027223662	0.027033813			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		$ 69,407	$ 172,134	$ 133,551	$ 475,252	$ 2,039	$ 9,644	$ 80,698	$ 12,853	$ 97,529
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		3.94694342	9.82949560	0.30693785	3.58613113	0.00054984	0.00260058	0.02176195	0.00190218	0.01443337
	TOTAL INDIRECT OTHER COSTS - SCH. 4		$ 188,503	$ 42,602	$ 30,153	$ 303,960	$ 10,792	$ 15,907	$ 1,539	$ 12,271	$ 12,620
	UNIT COST MULTIPLIER (INDIRECT OTHER)		10.71953369	2.43270477	0.06930048	2.29360615	0.00291017	0.00428956	0.00041498	0.00181599	0.00186770
	TOTAL CAPITAL COSTS - SCH. 5	$ 632,766	$ 6,552	$ 2,627	$ 19,476	$ 62,222	$ 5,348	$ 25,293	$ 4,228	$ 33,712	$ 7,227
	UNIT COST MULTIPLIER (CAPITAL COSTS)	35.61067027	0.37261094	0.14999883	0.04476113	0.46950770	0.00144213	0.00682090	0.00114006	0.00498909	0.00106947

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
COUNTRY VILLA LOS FELIZ

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

Provider NPI:
1083608293

OSHPD Facility Number:
206190141

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	$ 55,740	$ 0	$ 55,740	(Sch 3)
005	.20-.39	Fringe Benefits	6200	13,667	0	13,667	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	188,503	0	188,503	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	$ 257,910	$ 0	$ 257,910	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	$ 3,126	$ 0	$ 3,126	(Sch 3)
010	.20-.39	Fringe Benefits	6300		0	0	(Sch 3)
010	.79	Agency Staff	6300	168,439	281	168,720	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	41,819	0	41,819	(Sch 4)
010		Housekeeping - Total	6300	$ 213,384	$ 281	$ 213,665	
015		Depreciation: Buildings and Improvements	7110 - 7120	$	$ 0	$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	29,086	0	29,086	(Sch 5)
025		Depreciation: Equipment	7140	20,841	0	20,841	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	557,106	0	557,106	(Sch 5)
040		Property Taxes	7300	25,733	0	25,733	(Sch 5)
045		Property Insurance	7400	4,168	0	4,168	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	$ 1,651	$ 0	$ 1,651	(Sch 6)
057		**Subtotal 005 - 055**		$ 1,109,879	$ 281	$ 1,110,160	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	$ 72,262	$ 0	$ 72,262	(Sch 3)
060	.20-.39	Fringe Benefits	6400	19,507	0	19,507	(Sch 3)
060	.79	Agency Staff	6400	34,168	188	34,356	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	23,064	0	23,064	(Sch 4)
060		Laundry and Linen - Total	6400	$ 149,001	$ 188	$ 149,189	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	$ 357,700	$ 0	$ 357,700	(Sch 3)
065	.20-.39	Fringe Benefits	6500	93,829	0	93,829	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	281,312	0	281,312	(Sch 4)
065		Dietary - Total	6500	$ 732,841	$ 0	$ 732,841	
070		Provision for Bad Debts	7700	$ 0	0	$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	$ 3,561	$ 0	$ 3,561	(Sch 2)
075	.20-.39	Fringe Benefits	8100	1,020	0	1,020	(Sch 2)
075	.79	Agency Staff	8100		0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	26,829	(2,778)	24,051	(Sch 4)
075		Patient Supplies - Total	8100	$ 31,410	$ (2,778)	$ 28,632	
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	59,701	0	59,701	(Sch 4)
077		Specialized Support Surfaces - Total	8150	$ 59,701	$ 0	$ 59,701	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
COUNTRY VILLA LOS FELIZ

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

Provider NPI:
1083608293

OSHPD Facility Number:
206190141

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	251,082	0	251,082	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	607	0	607	(Sch 4)
080		Physical Therapy - Total	8200	$ 251,689	$ 0	$ 251,689	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	$ 525	$ 0	$ 525	(Sch 2)
081	.20-.39	Fringe Benefits	8220	105	0	105	(Sch 2)
081	.79	Agency Staff	8220		0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220	2,534	0	2,534	(Sch 4)
081		Respiratory Therapy - Total	8220	$ 3,164	$ 0	$ 3,164	
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	168,432	0	168,432	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	268	0	268	(Sch 4)
082		Occupational Therapy - Total	8250	$ 168,700	$ 0	$ 168,700	
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	120,204	0	120,204	(Sch 2)
083	.40-.99	Other - Nonlabor	8280		0	0	(Sch 4)
083		Speech Pathology - Total	8280	$ 120,204	$ 0	$ 120,204	
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	176,382	0	176,382	(Sch 4)
085		Pharmacy - Total	8300	$ 176,382	$ 0	$ 176,382	
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	$ 9	$ 0	$ 9	(Sch 2)
090	.20-.39	Fringe Benefits	8400	3	0	3	(Sch 2)
090	.79	Agency Staff	8400		0	0	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	12,121	0	12,121	(Sch 4)
090		Laboratory - Total	8400	$ 12,133	$ 0	$ 12,133	
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	12,620	0	12,620	(Sch 4)
100		Other Ancillary Services - Total	8900	$ 12,620	$ 0	$ 12,620	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
COUNTRY VILLA LOS FELIZ

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

Provider NPI:
1083608293

OSHPD Facility Number:
206190141

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		$ 836,003	$ (2,778)	$ 833,225	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	$ 2,737,991	$ 0	$ 2,737,991	(Sch 2)
105	.20-.39	Fringe Benefits	6110	776,509	0	776,509	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	190,930	2,778	193,708	(Sch 4)
105		Skilled Nursing Care - Total	6110	$ 3,705,430	$ 2,778	$ 3,708,208	
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 LOS FELIZ

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

Provider NPI:
1083608293

OSHPD Facility Number:
206190141

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	5,026	0	5,026	(Sch 4)
140		Beauty and Barber - Total	8900	$ 5,026	$ 0	$ 5,026	
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**		$ 3,710,456	$ 2,778	$ 3,713,234	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	$ 79,266	$ 0	$ 79,266	(Sch 2)
155	.20-.39	Fringe Benefits	6600	21,685	0	21,685	(Sch 2)
155	.49	Agency Staff	6600		0	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600	8,845	0	8,845	(Sch 4)
155		Social Services - Total	6600	$ 109,796	$ 0	$ 109,796	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
COUNTRY VILLA LOS FELIZ

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

Provider NPI:
1083608293

OSHPD Facility Number:
206190141

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	$ 79,781	$ 0	$ 79,781	(Sch 2)
160	.20-.39	Fringe Benefits	6700	20,466	0	20,466	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	6,700	0	6,700	(Sch 4)
160		Activities - Total	6700	$ 106,947	$ 0	$ 106,947	
165		Administration					
165	.01-.19	Salaries and Wages	6900	$ 355,065	$ 0	$ 355,065	(Sch 6)
165	.20-.39	Fringe Benefits	6900	117,949	0	117,949	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	642,755	(5,955)	636,800	(Sch 6)
165		Administration - Total	6900	$ 1,115,769	$ (5,955)	$ 1,109,814	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	$ 75,113	$ 0	$ 75,113	(Sch 3)
166	.20-.39	Fringe Benefits	6900	19,661	0	19,661	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	9,990	0	9,990	(Sch 4)
166		Medical Records - Total	6900	$ 104,764	$ 0	$ 104,764	
167		CDPH Licensing Fees	6900	$ 36,321	$ 0	$ 36,321	(Sch 6)
168		Professional Liability Insurance	6900	$ 188,852	$ (82,334)	$ 106,518	(Sch 6)
169		Quality Assurance Fees	6900	$ 538,184	$ 0	$ 538,184	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	$ 60,604	$ 0	$ 60,604	(Sch 3)
170	.20-.39	Fringe Benefits	6800	18,482	0	18,482	(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	$ 79,086	$ 0	$ 79,086	
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		$ 2,279,719	$ (88,289)	$ 2,191,430	
200		**Total**		**$ 8,817,899**	**$ (87,820)**	**$ 8,730,079**	

Provider Name: COUNTRY VILLA LOS FELIZ

Provider NPI: 1083608293

OSHPD Facility Number: 206190141

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	281				281				
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	188					188			
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	(2,778)	(2,778)							
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 LOS FELIZ

Provider NPI: 1083608293

OSHPD Facility Number: 206190141

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
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	2,778	2,778							
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 LOS FELIZ

Provider NPI: 1083608293

OSHPD Facility Number: 206190141

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
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	(5,955)						(918)	(6,630)	1,593
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	(82,334)		(72,319)	(10,015)					
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 LOS FELIZ

Provider NPI: 1083608293

OSHPD Facility Number: 206190141

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
174	3	Caregiver Training - Agency Staff	0								
174	4	Caregiver Training - Other - Nonlabor	0								
200		Total	($87,820)	0	(72,319)	(10,015)	281	188	(918)	(6,630)	1,593
			(To Sch 8)								

Provider Name	Fiscal Period	Provider NPI	Adjustments
COUNTRY VILLA LOS FELIZ	JANUARY 1, 2010 THROUGH DECEMBER 31, 2010	1083608293	10

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 - Nonlabo	$26,829	($2,778)	$24,051
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabo	190,930	2,778	193,708
							To reclassify enteral 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, 51511			

Provider Name	Fiscal Period	Provider NPI	Adjustments
COUNTRY VILLA LOS FELIZ	JANUARY 1, 2010 THROUGH DECEMBER 31, 2010	1083608293	10

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	168	4	8A-1	168	4	Administration - Professional Liability Insurance To eliminate the profit portion of liability insurance premium paid to a related captive insurance company. 42 CFR 413.17 CMS Pub. 15-1, Sections 1005 and 2162.2 CCR, Title 22, Section 5200(	$188,852	($72,319)	$116,533 *
3	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance * To adjust the reported liability insurance to agree with the audited allocation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	$116,533	($10,015)	$106,518
4	10.5	010	3	8A-1	010	3	Housekeeping - Agency Staff To adjust housekeeping - agency costs to agree with the provider's records. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	$168,439	$281	$168,720
5	10.5	060	3	8A-1	060	3	Laundry and Linen - Agency Staff To adjust laundry and linen - agency costs to agree with the provider's records. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	$34,168	$188	$34,356
6	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To eliminate legal fees associated with California Department of Public Health or California Department of Health Care Services citation and penalties. W&I Code 14126.023(a)(5)(B)(i)	$642,755	($918)	$641,837 *

*Balance carried forward from prior/to subsequent adjustments

Provider Name	Fiscal Period	Provider NPI	Adjustments
COUNTRY VILLA LOS FELIZ	JANUARY 1, 2010 THROUGH DECEMBER 31, 2010	1083608293	10

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			
7	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor *	$641,837	($6,630)	$635,207 *
							To eliminate retainer fees not related to patient care.			
							42 CFR 413.9(c)(3) / CMS Pub. 15-1, Sections 2102.3 and 2105			
8	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor *	$635,207	$1,593	$636,800
							To adjust reported home office costs to agree with the Countr			
							Villa Health Services Home Office Audit Report for fisca			
							period ended December 31, 2010			
							42 CFR 413.17 and 413.24			
							CMS Pub. 15-1, Sections 2150.2 and 2304			

*Balance carried forward from prior/to subsequent adjustments

Provider Name	Fiscal Period	Provider NPI	Adjustments
COUNTRY VILLA LOS FELIZ	JANUARY 1, 2010 THROUGH DECEMBER 31, 2010	1083608293	10

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		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	50	50
10	4.1	5	2	1	15		Total 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 February 29, 2012 Report Date: March 09, 2012 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408 CCR, Title 22, Section 51541	38,725	(138)	38,587