

**REPORT
ON THE
RATE SETTING AUDIT**

**COUNTRY CARE CONVALESCENT HOSPITAL
ATASCADERO, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1265481162**

**FISCAL PERIOD ENDED
SEPTEMBER 30, 2011**

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

**Section Chief: Michael Harrold
Audit Supervisor: Linda King
Auditor: Pawandeep Boparai**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

June 18, 2013

Anne Gilles, Administrator
Country Care Convalescent Hospital
8455 Santa Rosa Rd.
Atascadero, CA 93422

COUNTRY CARE CONVALESCENT HOSPITAL
NATIONAL PROVIDER IDENTIFIER (NPI) 1265481162
FISCAL PERIOD ENDED SEPTEMBER 30, 2011

We have examined the facility's Integrated Disclosure and Medi-Cal Cost Report for the above-referenced fiscal period. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

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

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules
2. Audit Adjustments Schedule

Future Medi-Cal long-term care prospective rates may be affected by this examination. The extent to which the rates change will be determined by the Department's Fee-For-Service Rate Development Division.

Notwithstanding this audit report, overpayments to the provider are subject to recovery pursuant to Section 51458.1, Article 6 of Division 3, Title 22, California Code of Regulations.

Anne Gilles
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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—Fresno at (559) 446-2458.

Original Signed By

Michael A. Harrold, Chief
Audits Section—Fresno
Financial Audits Branch

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
COUNTRY CARE CONVALESCENT HOSPITAL

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Provider NPI:
1265481162

OSHPD Facility No.:
206400475

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
SKILLED NURSING CARE				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 2,019,382	\$ 107.24
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 562,457	\$ 29.87
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 530,548	\$ 28.17
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 210,850	\$ 11.20
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 328	\$ 0.02
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 15,275	\$ 0.81
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 28,281	\$ 1.50
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 227,587	\$ 12.09
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 385,012	\$ 20.45
11	Cost of Routine Service/Audited Total Costs	\$ 4,005,472.00	\$ 3,979,720	\$ 211.34
12	Total Patient Days (Adj)	18,831	18,831	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 212.71	\$ 211.34	
14	Overpayments (Adj)	\$ 0	\$ 0	
15	Medi-Cal Days (Adj 15)	14,464	0	
16	Medi-Cal Managed Care Days (Adj 16)		13,698	
INTERMEDIATE CARE				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
18	Total Patient Days (Adj)		0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj)	\$	\$ 0	
MENTALLY DISORDERED CARE				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
22	Total Patient Days (Adj)		0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj)	\$	\$ 0	
DEVELOPMENTALLY DISABLED CARE				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
26	Total Patient Days (Adj)		0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj)	\$	\$ 0	
SUBACUTE CARE				
29	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
37	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
38	Cost of Administration (Subacute Care Sch.1, Ln. 34)	\$ N/A	\$ 0	\$ 0.00
39	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
40	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
41	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
42	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
COUNTRY CARE CONVALESCENT HOSPITAL

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Provider NPI:
1265481162

OSHPD Facility No.:
206400475

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
SUBACUTE CARE - PEDIATRIC				
43	Cost of Routine Service (Subacute Care - Pediatric, Sch. 1, Ln 3)	\$ 0	\$ 0	
44	Cost of Ancillary Service (Subacute Care - Pediatric, Sch. 1, Ln. 1 + Ln. 2)	\$ 0	\$ 0	
45	Total Cost of Subacute Care - Pediatric Service (Ln. 43 + Ln. 44)	\$ 0	\$ 0	
46	Total Patient Days (Subacute Care - Pediatric, Sch. 1, Ln. 5)	0	0	
47	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
48	Amount Due Provider (State) (Subacute Care - Pediatric, Sch. 1, Ln. 9)	\$ 0	\$ 0	
TRANSITIONAL INPATIENT CARE				
49	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
50	Total Patient Days (Adj)		0	
51	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
52	Overpayments (Adj)	\$	\$ 0	
HOSPICE INPATIENT CARE				
53	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
54	Total Patient Days (Adj)		0	
55	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
56	Overpayments (Adj)	\$	\$ 0	
OTHER ROUTINE SERVICES				
57	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 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 CARE CONVALESCENT HOSPITAL

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Provider NPI:
1265481162

OSHPD Facility No.:
206400475

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs	Activities	Total
			155	160	
GENERAL SERVICES					
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 38,029	\$ 38,029		
160	Activities	78,153		\$ 78,153	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
ANCILLARY SERVICES					
075	Patient Supplies	0	0	0	0
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	0	0	0	0
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	0	0	0	0
083	Speech Pathology	0	0	0	0
085	Pharmacy	0	0	0	0
090	Laboratory	0	0	0	0
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	0	0	0	0
101	Subacute Care Ancillary Services	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
ROUTINE SERVICES					
105	Skilled Nursing Care	1,903,200	38,029	78,153	2,019,382 *
110	Intermediate Care	0	0	0	0 *
115	Mentally Disordered Care	0	0	0	0 *
120	Developmentally Disabled Care	0	0	0	0 *
125	Subacute Care	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0 *
128	Transitional Inpatient Care	0	0	0	0 *
130	Hospice Inpatient Care	0	0	0	0 *
135	Other Routine Services	0	0	0	0 *
NONREIMBURSABLE					
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	TOTAL	\$ 2,019,382	\$ 38,029	\$ 78,153	\$ 2,019,382

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
COUNTRY CARE CONVALESCENT HOSPITAL

Provider NPI:
1265481162

OSHPD Facility Number:
206400475

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 70,038	\$ 70,038										
010	Housekeeping	98,588	2,078	\$ 100,666									
060	Laundry and Linen	60,313	2,828	4,189	\$ 67,331								
065	Dietary	211,253	11,021	16,325	0	\$ 238,598							
155	Social Services	N/A	287	425	0	0	\$ 711						
160	Activities	N/A	948	1,405	0	0	0	\$ 2,353					
165	Administration	N/A	9,047	13,401	0	0	0	0		\$ 22,448	\$ 22,448		
166	Medical Records	46,397	1,196	1,772	0	0	0	0		49,365		\$ 49,365	
170	Inservice Education - Nursing	90,750	2,371	3,512	0	0	0	0	\$ 96,632				
ANCILLARY SERVICES													
075	Patient Supplies		419	621	0	0	0	0	0	1,040	23	51	\$ 1,114
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		568	841	0	0	0	0	0	1,409	797	1,752	3,957
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		568	841	0	0	0	0	0	1,409	422	928	2,759
083	Speech Pathology		568	841	0	0	0	0	0	1,409	437	961	2,807
085	Pharmacy		138	204	0	0	0	0	0	342	665	1,462	2,469
090	Laboratory		0	0	0	0	0	0	0	0	102	224	325
095	Home Health Services		0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services		110	163	0	0	0	0	0	274	51	113	438
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		37,533	55,596	67,331	238,598	711	2,353	96,632	498,754	19,913	43,790	562,457 *
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		358	531	0	0	0	0	0	889	38	84	1,012
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 577,339	\$ 70,038	\$ 100,666	\$ 67,331	\$ 238,598	\$ 711	\$ 2,353	\$ 96,632	\$ 505,526	\$ 22,448	\$ 49,365	\$ 577,339

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
COUNTRY CARE CONVALESCENT HOSPITAL

Provider NPI:
1265481162

OSHPD Facility Number:
206400475

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 176,249	\$ 176,249										
010	Housekeeping	26,701	5,230	\$ 31,931									
060	Laundry and Linen	19,294	7,117	1,329	\$ 27,740								
065	Dietary	178,086	27,733	5,178	0	\$ 210,997							
155	Social Services	35	721	135	0	0	\$ 891						
160	Activities	3,005	2,386	446	0	0	0	\$ 5,837					
165	Administration	N/A	22,766	4,251	0	0	0	0		\$ 27,017	\$ 27,017		
166	Medical Records	10,586	3,011	562	0	0	0	0		14,159		\$ 14,159	
170	Inservice Education - Nursing	2,760	5,966	1,114	0	0	0	0	\$ 9,839				
ANCILLARY SERVICES													
075	Patient Supplies	78	1,054	197	0	0	0	0	0	1,329	28	15	\$ 1,372
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	122,774	1,429	267	0	0	0	0	0	124,470	959	502	125,931
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	62,703	1,429	267	0	0	0	0	0	64,399	508	266	65,173
083	Speech Pathology	65,112	1,429	267	0	0	0	0	0	66,808	526	276	67,609
085	Pharmacy	105,426	347	65	0	0	0	0	0	105,838	800	419	107,057
090	Laboratory	16,314	0	0	0	0	0	0	0	16,314	122	64	16,501
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	7,251	277	52	0	0	0	0	0	7,580	62	32	7,674
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	126,632	94,451	17,635	27,740	210,997	891	5,837	9,839	494,023	23,966	12,560	530,548 *
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care	0	0	0	0	0	0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
NONREIMBURSABLE													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	3,010	902	168	0	0	0	0	0	4,080	46	24	4,150
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 926,016	\$ 176,249	\$ 31,931	\$ 27,740	\$ 210,997	\$ 891	\$ 5,837	\$ 9,839	\$ 884,840	\$ 27,017	\$ 14,159	\$ 926,016

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
COUNTRY CARE CONVALESCENT HOSPITAL

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Provider NPI:
1265481162

OSHPD Facility Number:
206400475

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)	\$ 223,637	100%							
	Property Tax (line 40)	348	0%	\$ 223,985						
005	Plant Operations and Maintenance			12,957	\$ 12,957					
010	Housekeeping			6,262	384	\$ 6,647				
060	Laundry and Linen			8,522	523	277	\$ 9,321			
065	Dietary			33,206	2,039	1,078	0	\$ 36,322		
155	Social Services			864	53	28	0	0	\$ 945	
160	Activities			2,857	175	93	0	0	0	\$ 3,125
165	Administration			27,259	1,674	885	0	0	0	0
166	Medical Records			3,605	221	117	0	0	0	0
170	Inservice Education - Nursing			7,143	439	232	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			1,262	78	41	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			1,711	105	56	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			1,711	105	56	0	0	0	0
083	Speech Pathology			1,711	105	56	0	0	0	0
085	Pharmacy			415	25	13	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			332	20	11	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			113,089	6,943	3,671	9,321	36,322	945	3,125
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
NONREIMBURSABLE										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			1,080	66	35	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 223,985	100%	\$ 223,985	\$ 12,957	\$ 6,647	\$ 9,321	\$ 36,322	\$ 945	\$ 3,125

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
COUNTRY CARE CONVALESCENT HOSPITAL

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Provider NPI:
1265481162

OSHPD Facility Number:
206400475

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 100% Of Total	Property Tax 0% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 223,637	100%							
	Property Tax (line 40)	348	0%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 29,817	\$ 29,817				
166	Medical Records				3,943		\$ 3,943			
170	Inservice Education - Nursing			\$ 7,813						
	ANCILLARY SERVICES									
075	Patient Supplies			0	1,381	31	4	\$ 1,416	\$ 1,414	\$ 2
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	1,872	1,058	140	3,070	3,065	5
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	1,872	561	74	2,506	2,502	4
083	Speech Pathology			0	1,872	581	77	2,529	2,525	4
085	Pharmacy			0	454	883	117	1,454	1,452	2
090	Laboratory			0	0	135	18	153	153	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	363	68	9	440	440	1
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			7,813	181,230	26,450	3,498	211,178	210,850	328 *
110	Intermediate Care			0	0	0	0	0	0	0 *
115	Mentally Disordered Care			0	0	0	0	0	0	0 *
120	Developmentally Disabled Care			0	0	0	0	0	0	0 *
125	Subacute Care			0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric			0	0	0	0	0	0	0 *
128	Transitional Inpatient Care			0	0	0	0	0	0	0 *
130	Hospice Inpatient Care			0	0	0	0	0	0	0 *
135	Other Routine Services			0	0	0	0	0	0	0 *
	NONREIMBURSABLE									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	1,181	51	7	1,239	1,237	2
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 223,985	100%	\$ 7,813	\$ 190,225	\$ 29,817	\$ 3,943	\$ 223,985	\$ 223,637	\$ 348

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
COUNTRY CARE CONVALESCENT HOSPITAL

Provider NPI:
1265481162

OSHPD Facility Number:
206400475

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Accum Costs (From Sch 2)	Accum Costs (From Sch 3)	Accum Costs (From Sch 4)	Accum Costs (From Sch 5)	Total Accum Costs	Allocated Admin. Costs	Admin. 59% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 4% of Total	Quality Assur. Fees 35% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 4,365												
055	Interest - Other	1,457												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	428,210												
	Total Costs Allocable as Administration	434,032	59%											
167	CDPH Licensing Fees	17,220	2%											
168	Professional Liability Insurance	31,882	4%											
169	Quality Assurance Fees	256,563	35%											
174	Caregiver Training	0	0%											
	Total	739,697	100%						\$ 739,697					
ANCILLARY SERVICES														
075	Patient Supplies			\$ -	\$ 1,040	\$ 1,329	\$ 1,381	\$ 3,750	770	\$ 452	\$ 18	\$ 33	\$ 267	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			0	1,409	124,470	1,872	127,750	26,249	15,402	611	1,131	9,105	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	1,409	64,399	1,872	67,679	13,906	8,160	324	599	4,823	0
083	Speech Pathology			0	1,409	66,808	1,872	70,088	14,401	8,450	335	621	4,995	0
085	Pharmacy			0	342	105,838	454	106,634	21,910	12,856	510	944	7,600	0
090	Laboratory			0	0	16,314	0	16,314	3,352	1,967	78	144	1,163	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	274	7,580	363	8,217	1,688	991	39	73	586	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES														
105	Skilled Nursing Care			2,019,382	498,754	494,023	181,230	3,193,389	656,155	385,012	15,275	28,281	227,587	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	889	4,080	1,181	6,150	1,264	742	29	54	438	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 739,697		\$ 2,019,382	\$ 505,526	\$ 884,840	\$ 190,225	\$ 3,599,972	\$ 739,697					
	Total Administrative Costs							\$ 739,697		\$ 434,032	\$ 17,220	\$ 31,882	\$ 256,563	\$ -
	Unit Cost Multiplier							0.20547296						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 71,813	\$ 41,176	\$ 33,760	\$ 146,750							
	TOTAL FACILITY COSTS							\$ 4,486,419						

*(To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
COUNTRY CARE CONVALESCENT HOSPITAL

Provider NPI:
1265481162

OSHPD Facility Number:
206400475

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 13)	Plant Ops (SQ FT) 5 (Adj 12,14)	Hskpng (SQ FT) 10 (Adj 12,14)	Laundry (LBS) 60 (Adj)	Dietary (MEALS) 65 (Adj)	Soc Srvs (DIRECT EXP) 155 (Adj)	Activities (DIRECT EXP) 160 (Adj)	Inserv. Ed (DIRECT EXP) 170 (Adj)	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	780									
010	Housekeeping	377	377								
060	Laundry and Linen	513	513	513							
065	Dietary	1,999	1,999	1,999							
155	Social Services	52	52	52							
160	Activities	172	172	172							
165	Administration	1,641	1,641	1,641							
166	Medical Records	217	217	217							
170	Inservice Education - Nursing	430	430	430							
	ANCILLARY SERVICES										
075	Patient Supplies	76	76	76						3,750	3,750
077	Specialized Support Surfaces									0	0
080	Physical Therapy	103	103	103						127,750	127,750
081	Respiratory Therapy									0	0
082	Occupational Therapy	103	103	103						67,679	67,679
083	Speech Pathology	103	103	103						70,088	70,088
085	Pharmacy	25	25	25						106,634	106,634
090	Laboratory									16,314	16,314
095	Home Health Services									0	0
100	Other Ancillary Services	20	20	20						8,217	8,217
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	6,808	6,808	6,808	180,041	55,120	2,029,832	2,029,832	2,029,832	3,193,389	3,193,389
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	65	65	65						6,150	6,150
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	13,484	12,704	12,327	180,041	55,120	2,029,832	2,029,832	2,029,832	3,599,972	3,599,972
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 38,029 0.018735048	\$ 78,153 0.038502201			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 70,038 5.51306675	\$ 100,666 8.16633619	\$ 67,331 0.37397334	\$ 238,598 4.32870331	\$ 711 0.00035044	\$ 2,353 0.00115914	\$ 96,632 0.04760598	\$ 22,448 0.00623558	\$ 49,365 0.01371273
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 176,249 13.87350441	\$ 31,931 2.59035541	\$ 27,740 0.15407579	\$ 210,997 3.82796183	\$ 891 0.00043901	\$ 5,837 0.00287550	\$ 9,839 0.00484743	\$ 27,017 0.00750483	\$ 14,159 0.00393299
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 223,985 16.61116879	\$ 12,957 1.01989229	\$ 6,647 0.53921555	\$ 9,321 0.05177350	\$ 36,322 0.65896921	\$ 945 0.00046548	\$ 3,125 0.00153968	\$ 7,813 0.00384920	\$ 29,817 0.00828268	\$ 3,943 0.00109527

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:

COUNTRY CARE CONVALESCENT HOSPITAL

Fiscal Period:

OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Provider NPI:

1265481162

OSHPD Facility Number:

206400475

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	\$ 50,061	\$ 0	\$ 50,061	(Sch 3)
005	.20-.39	Fringe Benefits	6200	20,313	(336)	19,977	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	176,249	0	176,249	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 246,623	\$ (336)	\$ 246,287	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 0	\$ 0	\$ 0	(Sch 3)
010	.20-.39	Fringe Benefits	6300	0	0	0	(Sch 3)
010	.79	Agency Staff	6300	113,357	(14,769)	98,588	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	12,783	13,918	26,701	(Sch 4)
010		Housekeeping - Total	6300	\$ 126,140	\$ (851)	\$ 125,289	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 117,469	\$ 0	\$ 117,469	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	0	0	0	(Sch 5)
025		Depreciation: Equipment	7140	17,967	0	17,967	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	1,347	0	1,347	(Sch 5)
035		Leases and Rentals	7200	0	0	0	(Sch 5)
040		Property Taxes	7300	348	0	348	(Sch 5)
045		Property Insurance	7400	4,365	0	4,365	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	86,854	0	86,854	(Sch 6)
055		Interest - Other	7600	\$ 0	\$ 1,457	\$ 1,457	(Sch 6)
057		Subtotal 005 - 055		\$ 601,113	\$ 270	\$ 601,383	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 0	\$ 0	\$ 0	(Sch 3)
060	.20-.39	Fringe Benefits	6400	0	0	0	(Sch 3)
060	.79	Agency Staff	6400	74,111	(13,798)	60,313	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	6,535	12,759	19,294	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 80,646	\$ (1,039)	\$ 79,607	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 173,088	\$ 0	\$ 173,088	(Sch 3)
065	.20-.39	Fringe Benefits	6500	39,327	(1,162)	38,165	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	178,086	0	178,086	(Sch 4)
065		Dietary - Total	6500	\$ 390,501	\$ (1,162)	\$ 389,339	
070		Provision for Bad Debts	7700	\$ 0	0	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$ 0	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100	0	0	0	(Sch 2)
075	.79	Agency Staff	8100	0	0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	78	0	78	(Sch 4)
075		Patient Supplies - Total	8100	\$ 78	\$ 0	\$ 78	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	\$ 0	\$ 0	\$ 0	N/A
077	.20-.39	Fringe Benefits	8150	0	0	0	N/A
077	.79	Agency Staff	8150	0	0	0	N/A
077	.40-.99	Other - Nonlabor	8150	0	0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:

COUNTRY CARE CONVALESCENT HOSPITAL

Fiscal Period:

OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Provider NPI:

1265481162

OSHPD Facility Number:

206400475

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	\$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200	0	0	0	(Sch 2)
080	.79	Agency Staff	8200	0	0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	122,774	0	122,774	(Sch 4)
080		Physical Therapy - Total	8200	\$ 122,774	\$ 0	\$ 122,774	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$ 0	\$ 0	\$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220	0	0	0	(Sch 2)
081	.79	Agency Staff	8220	0	0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220	0	0	0	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$ 0	\$ 0	\$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250	0	0	0	(Sch 2)
082	.79	Agency Staff	8250	0	0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	62,703	0	62,703	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 62,703	\$ 0	\$ 62,703	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$ 0	\$ 0	\$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280	0	0	0	(Sch 2)
083	.79	Agency Staff	8280	0	0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	65,112	0	65,112	(Sch 4)
083		Speech Pathology - Total	8280	\$ 65,112	\$ 0	\$ 65,112	
085		Pharmacy					
085	.01-.19	Salaries and Wages	8300	\$ 0	\$ 0	\$ 0	(Sch 2)
085	.20-.39	Fringe Benefits	8300	0	0	0	(Sch 2)
085	.79	Agency Staff	8300	0	0	0	(Sch 2)
085	.40-.99	Other - Nonlabor	8300	99,144	6,282	105,426	(Sch 4)
085		Pharmacy - Total	8300	\$ 99,144	\$ 6,282	\$ 105,426	
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	\$ 0	\$ 0	\$ 0	(Sch 2)
090	.20-.39	Fringe Benefits	8400	0	0	0	(Sch 2)
090	.79	Agency Staff	8400	0	0	0	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	16,314	0	16,314	(Sch 4)
090		Laboratory - Total	8400	\$ 16,314	\$ 0	\$ 16,314	
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	\$ 0	\$ 0	\$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800	0	0	0	(Sch 2)
095	.79	Agency Staff	8800	0	0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800	0	0	0	(Sch 4)
095		Home Health Services - Total	8800	\$ 0	\$ 0	\$ 0	
100		Other Ancillary Services					
100	.01-.19	Salaries and Wages	8900	\$ 0	\$ 0	\$ 0	(Sch 2)
100	.20-.39	Fringe Benefits	8900	0	0	0	(Sch 2)
100	.79	Agency Staff	8900	0	0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	7,251	0	7,251	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 7,251	\$ 0	\$ 7,251	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:

COUNTRY CARE CONVALESCENT HOSPITAL

Fiscal Period:

OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Provider NPI:

1265481162

OSHPD Facility Number:

206400475

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
101		Subacute Care Ancillary Services					
101	.01-.19	Salaries and Wages	8100-8900	\$ 0	\$ 0	\$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
101	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900	0	0	0	(Sch 4)
101		Subacute Care Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
102		Subacute Care - Pediatric Ancillary Services					
102	.01-.19	Salaries and Wages	8100-8900	\$ 0	\$ 0	\$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
102	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900	0	0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
104		Subtotal 075 - 102		\$ 373,376	\$ 6,282	\$ 379,658	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,464,504	\$ 0	\$ 1,464,504	(Sch 2)
105	.20-.39	Fringe Benefits	6110	463,864	(25,168)	438,696	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	137,532	(10,900)	126,632	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,065,900	\$ (36,068)	\$ 2,029,832	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	\$ 0	\$ 0	\$ 0	
110	.20-.39	Fringe Benefits	6120	0	0	0	
110	.49	Agency Staff	6120	0	0	0	
110	.40-.99	Other - Nonlabor	6120	0	0	0	
110		Intermediate Care - Total	6120	\$ 0	\$ 0	\$ 0	(Sch 2)
115		Mentally Disordered Care					
115	.01-.19	Salaries and Wages	6130	\$ 0	\$ 0	\$ 0	
115	.20-.39	Fringe Benefits	6130	0	0	0	
115	.49	Agency Staff	6130	0	0	0	
115	.40-.99	Other - Nonlabor	6130	0	0	0	
115		Mentally Disordered Care - Total	6130	\$ 0	\$ 0	\$ 0	(Sch 2)
120		Developmentally Disabled Care					
120	.01-.19	Salaries and Wages	6140	\$ 0	\$ 0	\$ 0	
120	.20-.39	Fringe Benefits	6140	0	0	0	
120	.49	Agency Staff	6140	0	0	0	
120	.40-.99	Other - Nonlabor	6140	0	0	0	
120		Developmentally Disabled Care - Total	6140	\$ 0	\$ 0	\$ 0	(Sch 2)
125		Subacute Care					
125	.01-.19	Salaries and Wages	6150	\$ 0	\$ 0	\$ 0	(Sch 2)
125	.20-.39	Fringe Benefits	6150	0	0	0	(Sch 2)
125	.49	Agency Staff	6150	0	0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150	0	0	0	(Sch 4)
125		Subacute Care - Total	6150	\$ 0	\$ 0	\$ 0	
126		Subacute Care - Pediatric					
126	.01-.19	Salaries and Wages	6160	\$ 0	\$ 0	\$ 0	(Sch 2)
126	.20-.39	Fringe Benefits	6160	0	0	0	(Sch 2)
126	.49	Agency Staff	6160	0	0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160	0	0	0	(Sch 4)
126		Subacute Care - Pediatric - Total	6160	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:

COUNTRY CARE CONVALESCENT HOSPITAL

Fiscal Period:

OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Provider NPI:

1265481162

OSHPD Facility Number:

206400475

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED
128		Transitional Inpatient Care				
128	.01-.19	Salaries and Wages	6170	\$ 0	\$ 0	\$ 0
128	.20-.39	Fringe Benefits	6170	0	0	0
128	.49	Agency Staff	6170	0	0	0
128	.40-.99	Other - Nonlabor	6170	0	0	0
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0
						(Sch 2)
130		Hospice Inpatient Care				
130	.01-.19	Salaries and Wages	6180	\$ 0	\$ 0	\$ 0
130	.20-.39	Fringe Benefits	6180	0	0	0
130	.49	Agency Staff	6180	0	0	0
130	.40-.99	Other - Nonlabor	6180	0	0	0
130		Hospice Inpatient Care - Total	6180	\$ 0	\$ 0	\$ 0
						(Sch 2)
135		Other Routine Services				
135	.01-.19	Salaries and Wages	6190	\$ 0	\$ 0	\$ 0
135	.20-.39	Fringe Benefits	6190	0	0	0
135	.49	Agency Staff	6190	0	0	0
135	.40-.99	Other - Nonlabor	6190	0	0	0
135		Other Routine Services - Total	6190	\$ 0	\$ 0	\$ 0
						(Sch 2)
		Other Nonreimbursable				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0
139	.20-.39	Fringe Benefits	9100	0	0	0
139	.49	Agency Staff	9100	0	0	0
139	.40-.99	Other - Nonlabor	9100	0	0	0
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
						(Sch 2)
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$ 0	\$ 0	\$ 0
140	.20-.39	Fringe Benefits	8900	0	0	0
140	.49	Agency Staff	8900	0	0	0
140	.40-.99	Other - Nonlabor	8900	3,010	0	3,010
140		Beauty and Barber - Total	8900	\$ 3,010	\$ 0	\$ 3,010
						(Sch 2)
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0
145	.20-.39	Fringe Benefits	9100	0	0	0
145	.49	Agency Staff	9100	0	0	0
145	.40-.99	Other - Nonlabor	9100	0	0	0
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
						(Sch 2)
146		Subtotal 105 - 145		\$ 2,068,910	\$ (36,068)	\$ 2,032,842
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 27,495	\$ 0	\$ 27,495
155	.20-.39	Fringe Benefits	6600	10,719	(185)	10,534
155	.49	Agency Staff	6600	0	0	0
155	.40-.99	Other - Nonlabor	6600	35	0	35
155		Social Services - Total	6600	\$ 38,249	\$ (185)	\$ 38,064
						(Sch 2)

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
COUNTRY CARE CONVALESCENT HOSPITAL

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Provider NPI:
1265481162

OSHPD Facility Number:
206400475

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	\$ 54,738	\$ 0	\$ 54,738	(Sch 2)
160	.20-.39	Fringe Benefits	6700	23,783	(368)	23,415	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	3,005	0	3,005	(Sch 4)
160		Activities - Total	6700	\$ 81,526	\$ (368)	\$ 81,158	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 96,628	\$ 0	\$ 96,628	(Sch 6)
165	.20-.39	Fringe Benefits	6900	50,589	(607)	49,982	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	284,831	(3,231)	281,600	(Sch 6)
165		Administration - Total	6900	\$ 432,048	\$ (3,838)	\$ 428,210	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 30,615	\$ 0	\$ 30,615	(Sch 3)
166	.20-.39	Fringe Benefits	6900	16,028	(246)	15,782	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	10,586	0	10,586	(Sch 4)
166		Medical Records - Total	6900	\$ 57,229	\$ (246)	\$ 56,983	
167		CDPH Licensing Fees	6900	\$ 17,220	\$ 0	\$ 17,220	(Sch 6)
168		Professional Liability Insurance	6900	\$ 33,339	\$ (1,457)	\$ 31,882	(Sch 6)
169		Quality Assurance Fees	6900	\$ 256,563	\$ 0	\$ 256,563	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 65,459	\$ 0	\$ 65,459	(Sch 3)
170	.20-.39	Fringe Benefits	6800	25,731	(440)	25,291	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	2,760	0	2,760	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 93,950	\$ (440)	\$ 93,510	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$ 0	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900	0	0	0	(Sch 6)
174	.49	Agency Staff	6900	0	0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900	0	0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		Subtotal 155 - 174		\$ 1,010,124	\$ (6,534)	\$ 1,003,590	
200		Total		\$ 4,524,670	\$ (38,251)	\$ 4,486,419	

210	0.24	Total Facility Group Health Insurance *	6900		\$	139,746	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name							Fiscal Period	Provider NPI		Adjustments
COUNTRY CARE CONVALESCENT HOSPITAL							OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011	1265481162		16
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>MEMORANDUM ADJUSTMENT</u>										
1	N/A			8	210	N/A	Total Facility Group Health Insurance To include group health insurance expense in the audit report for informational purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$0	\$139,746	\$139,746

Provider Name							Fiscal Period	Provider NPI		Adjustments	
COUNTRY CARE CONVALESCENT HOSPITAL							OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011	1265481162		16	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>RECLASSIFICATIONS OF REPORTED COSTS</u>											
2	10.5	010	3	8A-1	010	3	Housekeeping - Agency Staff	\$113,357	(\$13,918)	\$99,439 *	
	10.5	010	4	8A-1	010	4	Housekeeping - Other - Nonlabo	12,783	13,918	26,701	
	10.5	060	3	8A-1	060	3	Laundry and Linen - Agency Staf	74,111	(12,759)	61,352 *	
	10.5	060	4	8A-1	060	4	Laundry and Linen - Other - Nonlabo	6,535	12,759	19,294	
							To reclassify housekeeping and laundry and linen agency staff cost to other nonlabor cost for proper cost determination and to agree with the industry standards. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Section 52502(c)(1)				
3	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance	\$33,339	(\$1,457)	\$31,882	
	10.5	055	4	8A-1	055	4	Interest - Other	0	1,457	1,457	
							To reclassify finance charges expense for proper cost determination. 42 CFR 413.20 and 413.50 CMS Pub. 15-1, Sections 2300, 2302.8 and 2304				
4	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	\$137,532	(\$6,282)	\$131,250 *	
	10.5	085	4	8A-1	085	4	Pharmacy - Other - Nonlabor	99,144	6,282	105,426	
							To reclassify legend drugs from skilled nursing care to an ancillary cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2202.8, 2203.2, 2300 and 2304 CCR, Title 22, Section 51511(c)(11)				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments	
COUNTRY CARE CONVALESCENT HOSPITAL							OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011	1265481162		16	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Cost Report			Audit Report							
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>ADJUSTMENTS TO REPORTED COSTS</u>											
5	10.5	005	2	8A-1	005	2	Plant Operations and Maintenance - Fringe Benefits	\$20,313	(\$336)	\$19,977	
	10.5	065	2	8A-1	065	2	Dietary - Fringe Benefits	39,327	(1,162)	38,165	
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	463,864	(10,170)	453,694 *	
	10.5	155	2	8A-1	155	2	Social Services - Fringe Benefits	10,719	(185)	10,534	
	10.5	160	2	8A-1	160	2	Activities - Fringe Benefits	23,783	(368)	23,415	
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	50,589	(607)	49,982	
	10.5	166	2	8A-1	166	2	Medical Records - Fringe Benefits	16,028	(246)	15,782	
	10.5	170	2	8A-1	170	2	Inservice Education - Nursing - Fringe Benefits	25,731	(440)	25,291	
							To adjust employee benefits expense to agree with the provider's general ledger. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304				
6	10.5	010	3	8A-1	010	3	Housekeeping - Agency Staff	* \$99,439	(\$851)	\$98,588	
	10.5	060	3	8A-1	060	3	Laundry and Linen - Agency Staff	* 61,352	(1,039)	60,313	
							To adjust the reported expense to agree with the consulting agreement. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304				
7	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	* \$453,694	(\$14,998)	\$438,696	
							To eliminate the private duty nurse benefits that are not allowable. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2104.2, 2300 and 2304				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
COUNTRY CARE CONVALESCENT HOSPITAL							OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011	1265481162		16
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Cost Report			Audit Report						
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
ADJUSTMENTS TO REPORTED COSTS										
8	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To eliminate employee relations expense not related to patient care. 42 CFR 413.9(c)(3) CMS Pub. 15-1, Sections 2102.3 and 2105	\$284,831	(\$3,231)	\$281,600
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	*	\$131,250	
9							To adjust pharmaceuticals expense for items not included in the routine rate and due to insufficient and/or lack of documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, 51511(c)		(\$1,576)	
10							To adjust non-medical supplies expense due to lack of supporting documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 W&I Code 14124.2(b)		(386)	
11							To adjust non-medical supplies expense for personal items and items that are not included in the payment rate and to be billed separately by the provider. CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Section 51511(c)		<u>(2,656)</u> (\$4,618)	\$126,632

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
COUNTRY CARE CONVALESCENT HOSPITAL							OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011		1265481162		16
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Cost Report			Audit Report							
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>ADJUSTMENTS TO REPORTED STATISTICS</u>											
12	10.7	005	2,3	7	005	N/A	Plant Operations and Maintenance (Square Feet)	204	(204)	0	
	10.7	010	3	7	010	N/A	Housekeeping	465	(465)	0	
	10.7	175	2	7	N/A	N/A	Total Statistics - Plant Operations	10,930	(204)	10,726 *	
	10.7	175	3	7	N/A	N/A	Total Statistics - Housekeeping	10,930	(669)	10,261 *	
To adjust reported square footage statistics to agree with the audit report format in order to properly allocate indirect costs. 42 CFR 413.20, 413.24 and 413.50 CMS Pub. 15-1, Sections 2300, 2304 and 2306											
13	10.7	005	1	7	005	N/A	Plant Operations and Maintenance (Square Feet)	204	576	780	
	10.7	010	1	7	010	N/A	Housekeeping	465	(88)	377	
	10.7	060	1	7	060	N/A	Laundry and Linen	448	65	513	
	10.7	065	1	7	065	N/A	Dietary	1,939	60	1,999	
	10.7	105	1	7	105	N/A	Skilled Nursing Care	5,644	1,164	6,808	
	10.7	140	1	7	140	N/A	Beauty and Barber	98	(33)	65	
	10.7	155	1	7	155	N/A	Social Services	164	(112)	52	
	10.7	160	1	7	160	N/A	Activities	0	172	172	
	10.7	165	1	7	165	N/A	Administration	1,437	204	1,641	
	10.7	166	1	7	166	N/A	Medical Records	101	116	217	
	10.7	170	1	7	170	N/A	Inservice Education - Nursing	0	430	430	
	10.7	175	1	7	N/A	N/A	Total Statistics - Capital	10,930	2,554	13,484	
To adjust reported square footage statistics to agree with the provider's records in order to properly allocate indirect costs. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2304 and 2306											

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
COUNTRY CARE CONVALESCENT HOSPITAL							OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011		1265481162		16
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Cost Report			Audit Report							
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>ADJUSTMENTS TO REPORTED STATISTICS</u>											
14	10.7	010	2	7	010	N/A	Housekeeping (Square Feet)	465	(88)	377	
	10.7	060	2,3	7	060	N/A	Laundry and Linen	448	65	513	
	10.7	065	2,3	7	065	N/A	Dietary	1,939	60	1,999	
	10.7	105	2,3	7	105	N/A	Skilled Nursing Care	5,644	1,164	6,808	
	10.7	140	2,3	7	140	N/A	Beauty and Barber	98	(33)	65	
	10.7	155	2,3	7	155	N/A	Social Services	164	(112)	52	
	10.7	160	2,3	7	160	N/A	Activities	0	172	172	
	10.7	165	2,3	7	165	N/A	Administration	1,437	204	1,641	
	10.7	166	2,3	7	166	N/A	Medical Records	101	116	217	
	10.7	170	2,3	7	170	N/A	Inservice Education - Nursing	0	430	430	
	10.7	175	2	7	N/A	N/A	Total Statistics - Plant Operations	*	10,726	1,978	12,704
	10.7	175	3	7	N/A	N/A	Total Statistics - Housekeeping	*	10,261	2,066	12,327
<p>To adjust reported square footage statistics to agree with the provider's records in order to properly allocate indirect costs. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2304 and 2306</p>											

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments			
COUNTRY CARE CONVALESCENT HOSPITAL							OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011		1265481162		16			
Report References							Explanation of Audit Adjustments							
Cost Report				Audit Report								As Reported	Increase (Decrease)	As Adjusted
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No								
<u>ADJUSTMENT TO REPORTED PATIENT DAYS</u>														
15	4.1	5	2	1	15	N/A	Medi-Cal Days To eliminate Medi-Cal days to agree with the provider's patient census records and billing records. 42 CFR 413.20 and 413.50 CMS Pub. 15-1, Sections 2205 and 2304	14,464	(14,464)	0				
16	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 and billing records. 42 CFR 413.20 and 413.50 CMS Pub. 15-1, Sections 2205 and 2304	0	13,698	13,698				