

**REPORT
ON THE
RATE SETTING AUDIT**

**COUNTRY HILLS HEALTH CARE CENTER
EL CAJON, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1700973963**

**FISCAL PERIOD ENDED
DECEMBER 31, 2011**

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

**Section Chief: Patricia M. Fox
Audit Supervisor: Woosung Lee
Auditor: Elisa Diaz**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

August 9, 2013

Hedayat Azemikhah, President
Country Hills Health Care Center
1580 Broadway
El Cajon, CA 92021

COUNTRY HILLS HEALTH CARE CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1700973963
FISCAL PERIOD ENDED DECEMBER 31, 2011

We have examined the facility's Integrated Disclosure and Medi-Cal Cost Report for the above-referenced fiscal period. We also examined the facility's use of and Records of Noncovered Services deducted from patient share of cost. 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, patient days, and use of share of cost 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 that include a summary of the total due the State in the amount of \$42,477, which resulted from Medi-Cal overpayments

The audit settlement will be incorporated into a Statement(s) of Account Status, which may reflect tentative retroactive adjustment determinations, payments from the provider, and other financial transactions initiated by the Department. The Statement(s) of Account Status will be forwarded to the provider by the State's fiscal intermediary. Instructions regarding payment will be included with the Statement(s) of Account Status.

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

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

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—San Diego at (619) 688-3200.

Originally signed by:

Patricia M. Fox, Chief
Audits Section—San Diego
Financial Audits Branch

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:

COUNTRY HILLS HEALTH CARE CENTER

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

NPI:

1700973963

OSHPD Facility No.:

206374066

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	\$ 9,436,288	\$ 86.73
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 2,103,476	\$ 19.33
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 2,860,583	\$ 26.29
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 1,394,363	\$ 12.82
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 98,532	\$ 0.91
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 57,850	\$ 0.53
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 167,126	\$ 1.54
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 1,174,547	\$ 10.79
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 1,001,666	\$ 9.21
11	Cost of Routine Service/Audited Total Costs	\$ 18,465,102.00	\$ 18,294,432	\$ 168.14
12	Total Patient Days (Adj)	108,806	108,806	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 169.71	\$ 168.14	
14	Overpayments (Adjs 11,12)	\$ 0	\$ 42,477	
15	Medi-Cal Days (Adj 9)	81,417	80,747	
16	Medi-Cal Managed Care Days (Adj 10)		215	
INTERMEDIATE CARE				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
18	Total Patient Days (Adj)	0	0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj)	\$ 0	\$ 0	
MENTALLY DISORDERED CARE				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
22	Total Patient Days (Adj)	0	0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj)	\$ 0	\$ 0	
DEVELOPMENTALLY DISABLED CARE				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
26	Total Patient Days (Adj)	0	0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj)	\$ 0	\$ 0	
SUBACUTE CARE				
29	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
37	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
38	Cost of Administration (Subacute Care Sch.1, Ln. 34)	\$ N/A	\$ 0	\$ 0.00
39	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
40	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
41	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
42	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
COUNTRY HILLS HEALTH CARE CENTER

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

NPI:
1700973963

OSHPD Facility No.:
206374066

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

**ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR**

Provider Name:
COUNTRY HILLS HEALTH CARE CENTER

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

NPI:
1700973963

OSHPD Facility No.:
206374066

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	\$ 602,204	\$ 602,204		
160	Activities	244,207		\$ 244,207	
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	8,589,877	602,204	244,207	9,436,288 *
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	\$ 9,436,288	\$ 602,204	\$ 244,207	\$ 9,436,288

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
COUNTRY HILLS HEALTH CARE CENTER

NPI:
1700973963

OSHPD Facility Number:
206374066

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 288,634	\$ 288,634										
010	Housekeeping	458,362	-	\$ 458,362									
060	Laundry and Linen	373,334	8,318	13,209	\$ 394,861								
065	Dietary	770,150	42,853	68,052	0	\$ 881,055							
155	Social Services	N/A	1,216	1,931	0	0	\$ 3,146						
160	Activities	N/A	4,143	6,579	0	0	0	\$ 10,722					
165	Administration	N/A	13,330	21,168	0	0	0	0		\$ 34,498	\$ 34,498		
166	Medical Records	179,154	986	1,566	0	0	0	0		181,707		\$ 181,707	
170	Inservice Education - Nursing	82,891	0	0	0	0	0	0	\$ 82,891				
ANCILLARY SERVICES													
075	Patient Supplies		1,226	1,947	0	0	0	0	0	3,174	919	4,838	\$ 8,931
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		2,687	4,268	0	0	0	0	0	6,955	1,749	9,210	17,913
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		0	0	0	0	0	0	0	0	1,374	7,237	8,611
083	Speech Pathology		0	0	0	0	0	0	0	0	328	1,726	2,053
085	Pharmacy		0	0	0	0	0	0	0	0	1,020	5,374	6,394
090	Laboratory		0	0	0	0	0	0	0	0	116	610	725
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	80	423	503
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		213,054	338,338	394,861	881,055	3,146	10,722	82,891	1,924,066	28,627	150,783	2,103,476
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		821	1,304	0	0	0	0	0	2,125	18	93	2,236
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	268	1,414	1,682
	TOTAL	\$ 2,152,525	\$ 288,634	\$ 458,362	\$ 394,861	\$ 881,055	\$ 3,146	\$ 10,722	\$ 82,891	\$ 1,936,320	\$ 34,498	\$ 181,707	\$ 2,152,525

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
COUNTRY HILLS HEALTH CARE CENTER

NPI:
1700973963

OSHPD Facility Number:
206374066

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 902,747	\$ 902,747										
010	Housekeeping	207,287	0	\$ 207,287									
060	Laundry and Linen	68,758	26,015	5,974	\$ 100,747								
065	Dietary	664,518	134,029	30,775	0	\$ 829,322							
155	Social Services	85,151	3,802	873	0	0	\$ 89,826						
160	Activities	54,196	12,958	2,975	0	0	0	\$ 70,129					
165	Administration	N/A	41,691	9,573	0	0	0	0		\$ 51,264	\$ 51,264		
166	Medical Records	1,239	3,085	708	0	0	0	0		5,033		\$ 5,033	
170	Inservice Education - Nursing	262	0	0	0	0	0	0	\$ 262				
ANCILLARY SERVICES													
075	Patient Supplies	486,290	3,836	881	0	0	0	0	0	491,006	1,365	134	\$ 492,505
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	921,557	8,405	1,930	0	0	0	0	0	931,892	2,598	255	934,745
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	748,904	0	0	0	0	0	0	0	748,904	2,042	200	751,146
083	Speech Pathology	178,587	0	0	0	0	0	0	0	178,587	487	48	179,122
085	Pharmacy	556,149	0	0	0	0	0	0	0	556,149	1,516	149	557,814
090	Laboratory	63,085	0	0	0	0	0	0	0	63,085	172	17	63,274
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	43,750	0	0	0	0	0	0	0	43,750	119	12	43,881
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	904,215	666,358	153,008	100,747	829,322	89,826	70,129	262	2,813,867	42,540	4,176	2,860,583 *
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	0	2,568	590	0	0	0	0	0	3,158	26	3	3,187
145	Other Nonreimbursable	146,329	0	0	0	0	0	0	0	146,329	399	39	146,767
	TOTAL	\$ 6,033,024	\$ 902,747	\$ 207,287	\$ 100,747	\$ 829,322	\$ 89,826	\$ 70,129	\$ 262	\$ 5,976,727	\$ 51,264	\$ 5,033	\$ 6,033,024

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
COUNTRY HILLS HEALTH CARE CENTER

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

NPI:
1700973963

OSHPD Facility Number:
206374066

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital Various	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Srvs 155	Activities 160
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 1,429,889	93%							
	Property Tax (line 40)	101,042	7%	\$ 1,530,931						
005	Plant Operations and Maintenance			37,869	\$ 37,869					
010	Housekeeping			0	0	\$ -				
060	Laundry and Linen			43,027	1,091	0	\$ 44,118			
065	Dietary			221,671	5,622	0	0	\$ 227,294		
155	Social Services			6,289	159	0	0	0	\$ 6,448	
160	Activities			21,431	544	0	0	0	0	\$ 21,974
165	Administration			68,953	1,749	0	0	0	0	0
166	Medical Records			5,103	129	0	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
	ANCILLARY SERVICES									
075	Patient Supplies			6,344	161	0	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			13,901	353	0	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	0	0	0	0	0
083	Speech Pathology			0	0	0	0	0	0	0
085	Pharmacy			0	0	0	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
	ROUTINE SERVICES									
105	Skilled Nursing Care			1,102,096	27,953	0	44,118	227,294	6,448	21,974
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			4,248	108	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 1,530,931	100%	\$ 1,530,931	\$ 37,869	\$ -	\$ 44,118	\$ 227,294	\$ 6,448	\$ 21,974

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
COUNTRY HILLS HEALTH CARE CENTER

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

NPI:
1700973963

OSHPD Facility Number:
206374066

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 93% Of Total	Property Tax 7% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 1,429,889	93%							
	Property Tax (line 40)	101,042	7%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 70,702	\$ 70,702				
166	Medical Records				5,232		\$ 5,232			
170	Inservice Education - Nursing			\$ -						
	ANCILLARY SERVICES									
075	Patient Supplies			0	6,505	1,883	139	\$ 8,526	\$ 7,964	\$ 563
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	14,254	3,584	265	18,102	16,908	1,195
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	2,816	208	3,024	2,825	200
083	Speech Pathology			0	0	671	50	721	674	48
085	Pharmacy			0	0	2,091	155	2,246	2,098	148
090	Laboratory			0	0	237	18	255	238	17
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	164	12	177	165	12
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
	ROUTINE SERVICES									
105	Skilled Nursing Care			0	1,429,883	58,670	4,342	1,492,895	1,394,363	98,532 *
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	4,355	36	3	4,394	4,104	290
145	Other Nonreimbursable			0	0	550	41	591	552	39
	TOTAL	\$ 1,530,931	100%	\$ -	\$ 1,454,997	\$ 70,702	\$ 5,232	\$ 1,530,931	\$ 1,429,889	\$ 101,042

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
COUNTRY HILLS HEALTH CARE CENTER

NPI:
1700973963

OSHPD Facility Number:
206374066

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Accum Costs (From Sch 2)	Accum Costs (From Sch 3)	Accum Costs (From Sch 4)	Accum Costs (From Sch 5)	Total Accum Costs	Allocated Admin. Costs	Admin. 42% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 7% of Total	Quality Assur. Fees 49% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 3,486												
055	Interest - Other	38,222												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,165,389												
	Total Costs Allocable as Administration	1,207,097	42%											
167	CDPH Licensing Fees	69,714	2%											
168	Professional Liability Insurance	201,402	7%											
169	Quality Assurance Fees	1,415,434	49%											
174	Caregiver Training	0	0%											
	Total	2,893,647	100%						\$ 2,893,647					
ANCILLARY SERVICES														
075	Patient Supplies			\$ -	\$ 3,174	\$ 491,006	\$ 6,505	\$ 500,685	77,046	\$ 32,140	\$ 1,856	\$ 5,363	\$ 37,687	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			0	6,955	931,892	14,254	953,100	146,665	61,182	3,533	10,208	71,741	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	0	748,904	0	748,904	115,243	48,074	2,776	8,021	56,371	0
083	Speech Pathology			0	0	178,587	0	178,587	27,481	11,464	662	1,913	13,443	0
085	Pharmacy			0	0	556,149	0	556,149	85,581	35,701	2,062	5,957	41,862	0
090	Laboratory			0	0	63,085	0	63,085	9,708	4,050	234	676	4,749	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	43,750	0	43,750	6,732	2,808	162	469	3,293	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			9,436,288	1,924,066	2,813,867	1,429,883	15,604,105	2,401,190	1,001,666	57,850	167,126	1,174,547	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	2,125	3,158	4,355	9,638	1,483	619	36	103	725	0
145	Other Nonreimbursable			0	0	146,329	0	146,329	22,517	9,393	542	1,567	11,014	0
	SUBTOTAL	\$ 2,893,647		\$ 9,436,288	\$ 1,936,320	\$ 5,976,727	\$ 1,454,997	\$ 18,804,332	\$ 2,893,647					
	Total Administrative Costs							\$ 2,893,647		\$ 1,207,097	\$ 69,714	\$ 201,402	\$ 1,415,434	\$ -
	Unit Cost Multiplier							0.15388194						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 216,205	\$ 56,297	\$ 75,934	\$ 348,436							
	TOTAL FACILITY COSTS							\$ 22,046,415						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
COUNTRY HILLS HEALTH CARE CENTER

NPI:
1700973963

OSHPD Facility Number:
206374066

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 6)	Plant Ops (SQ FT) 5 (Adj 6)	Hskpng (SQ FT) 10 (Adj 6)	Laundry (LBS) 60 (Adj 7)	Dietary (MEALS) 65 (Adj 8)	Soc Svcs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	Inserv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	1,373									
010	Housekeeping	0	0								
060	Laundry and Linen	1,560	1,560	1,560							
065	Dietary	8,037	8,037	8,037	0						
155	Social Services	228	228	228	0	0					
160	Activities	777	777	777	0	0					
165	Administration	2,500	2,500	2,500	0	0					
166	Medical Records	185	185	185	0	0					
170	Inservice Education - Nursing	0	0	0	0	0					
	ANCILLARY SERVICES										
075	Patient Supplies	230	230	230	0	0	0	0	0	500,685	500,685
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	504	504	504	0	0	0	0	0	953,100	953,100
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	0	0	0	0	0	0	0	0	748,904	748,904
083	Speech Pathology	0	0	0	0	0	0	0	0	178,587	178,587
085	Pharmacy	0	0	0	0	0	0	0	0	556,149	556,149
090	Laboratory	0	0	0	0	0	0	0	0	63,085	63,085
095	Home Health Services	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	0	0	0	0	0	0	0	0	43,750	43,750
101	Subacute Care Ancillary Services	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
	ROUTINE SERVICES										
105	Skilled Nursing Care	39,958	39,958	39,958	705,695	326,418	9,494,092	9,494,092	9,494,092	15,604,105	15,604,105
110	Intermediate Care	0	0	0	0	0	0	0	0	0	0
115	Mentally Disordered Care	0	0	0	0	0	0	0	0	0	0
120	Developmentally Disabled Care	0	0	0	0	0	0	0	0	0	0
125	Subacute Care	0	0	0	0	0	0	0	0	0	0
126	Subacute Care - Pediatric	0	0	0	0	0	0	0	0	0	0
128	Transitional Inpatient Care	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services	0	0	0	0	0	0	0	0	0	0
	NONREIMBURSABLE										
139	Residential Care	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	154	154	154	0	0	0	0	0	9,638	9,638
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	146,329	146,329
	TOTAL STATISTICS	55,506	54,133	54,133	705,695	326,418	9,494,092	9,494,092	9,494,092	18,804,332	18,804,332
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 602,204 0.063429341	\$ 244,207 0.025721996			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 288,634 5.33194170	\$ 458,362 8.46733046	\$ 394,861 0.55953474	\$ 881,055 2.69916105	\$ 3,146 0.00033139	\$ 10,722 0.00112934	\$ 82,891 0.00873080	\$ 34,498 0.00183459	\$ 181,707 0.00966303
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 902,747 16.67646353	\$ 207,287 3.82921693	\$ 100,747 0.14276261	\$ 829,322 2.54067531	\$ 89,826 0.00946128	\$ 70,129 0.00738659	\$ 262 0.00002760	\$ 51,264 0.00272619	\$ 5,033 0.00026763
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 1,530,931 27.58136057	\$ 37,869 0.69955864	\$ - 0.00000000	\$ 44,118 0.06251743	\$ 227,294 0.69632725	\$ 6,448 0.00067916	\$ 21,974 0.00231452	\$ - 0.00000000	\$ 70,702 0.00375989	\$ 5,232 0.00027823

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
COUNTRY HILLS HEALTH CARE CENTER

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

NPI:
1700973963

OSHPD Facility Number:
206374066

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	\$ 234,330	\$ 0	\$ 234,330	(Sch 3)
005	.20-.39	Fringe Benefits	6200	54,304	0	54,304	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	1,018,390	(115,643)	902,747	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 1,307,024	\$ (115,643)	\$ 1,191,381	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 372,126	\$ 0	\$ 372,126	(Sch 3)
010	.20-.39	Fringe Benefits	6300	86,236	0	86,236	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	207,287	0	207,287	(Sch 4)
010		Housekeeping - Total	6300	\$ 665,649	\$ 0	\$ 665,649	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 0	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	28,292	0	28,292	(Sch 5)
025		Depreciation: Equipment	7140	70,592	0	70,592	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	1,346,005	(15,000)	1,331,005	(Sch 5)
040		Property Taxes	7300	101,042	0	101,042	(Sch 5)
045		Property Insurance	7400	3,486	0	3,486	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500	0	0	0	(Sch 5)
055		Interest - Other	7600	\$ 53,908	\$ (15,686)	\$ 38,222	(Sch 6)
057		Subtotal 005 - 055		\$ 3,575,998	\$ (146,329)	\$ 3,429,669	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 303,095	\$ 0	\$ 303,095	(Sch 3)
060	.20-.39	Fringe Benefits	6400	70,239	0	70,239	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	68,758	0	68,758	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 442,092	\$ 0	\$ 442,092	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 625,254	\$ 0	\$ 625,254	(Sch 3)
065	.20-.39	Fringe Benefits	6500	144,896	0	144,896	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	664,518	0	664,518	(Sch 4)
065		Dietary - Total	6500	\$ 1,434,668	\$ 0	\$ 1,434,668	
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	486,290	0	486,290	(Sch 4)
075		Patient Supplies - Total	8100	\$ 486,290	\$ 0	\$ 486,290	
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 HILLS HEALTH CARE CENTER

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

NPI:
1700973963

OSHPD Facility Number:
206374066

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	921,557	0	921,557	(Sch 4)
080		Physical Therapy - Total	8200	\$ 921,557	\$ 0	\$ 921,557	
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	748,904	0	748,904	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 748,904	\$ 0	\$ 748,904	
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	178,587	0	178,587	(Sch 4)
083		Speech Pathology - Total	8280	\$ 178,587	\$ 0	\$ 178,587	
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	556,149	0	556,149	(Sch 4)
085		Pharmacy - Total	8300	\$ 556,149	\$ 0	\$ 556,149	
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	63,085	0	63,085	(Sch 4)
090		Laboratory - Total	8400	\$ 63,085	\$ 0	\$ 63,085	
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	43,750	0	43,750	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 43,750	\$ 0	\$ 43,750	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
COUNTRY HILLS HEALTH CARE CENTER

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

NPI:
1700973963

OSHPD Facility Number:
206374066

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		\$ 2,998,322	\$ 0	\$ 2,998,322	
105		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 6,973,773	\$ 0	\$ 6,973,773	(Sch 2)
105	.20-.39	Fringe Benefits	6110	1,616,104	0	1,616,104	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	904,215	0	904,215	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 9,494,092	\$ 0	\$ 9,494,092	
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)

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
COUNTRY HILLS HEALTH CARE CENTER

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

NPI:
1700973963

OSHPD Facility Number:
206374066

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
128		Transitional Inpatient Care					
128	.01-.19	Salaries and Wages	6170	\$ 0	\$ 0	\$ 0	
128	.20-.39	Fringe Benefits	6170	0	0	0	
128	.49	Agency Staff	6170	0	0	0	
128	.40-.99	Other - Nonlabor	6170	0	0	0	
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0	(Sch 2)
130		Hospice Inpatient Care					
130	.01-.19	Salaries and Wages	6180	\$ 0	\$ 0	\$ 0	
130	.20-.39	Fringe Benefits	6180	0	0	0	
130	.49	Agency Staff	6180	0	0	0	
130	.40-.99	Other - Nonlabor	6180	0	0	0	
130		Hospice Inpatient Care - Total	6180	\$ 0	\$ 0	\$ 0	(Sch 2)
135		Other Routine Services					
135	.01-.19	Salaries and Wages	6190	\$ 0	\$ 0	\$ 0	
135	.20-.39	Fringe Benefits	6190	0	0	0	
135	.49	Agency Staff	6190	0	0	0	
135	.40-.99	Other - Nonlabor	6190	0	0	0	
135		Other Routine Services - Total	6190	\$ 0	\$ 0	\$ 0	(Sch 2)
		Other Nonreimbursable					
139		Residential Care					
139	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0	(Sch 2)
139	.20-.39	Fringe Benefits	9100	0	0	0	(Sch 2)
139	.49	Agency Staff	9100	0	0	0	(Sch 2)
139	.40-.99	Other - Nonlabor	9100	0	0	0	(Sch 4)
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0	
140		Beauty and Barber					
140	.01-.19	Salaries and Wages	8900	\$ 0	\$ 0	\$ 0	(Sch 2)
140	.20-.39	Fringe Benefits	8900	0	0	0	(Sch 2)
140	.49	Agency Staff	8900	0	0	0	(Sch 2)
140	.40-.99	Other - Nonlabor	8900	0	0	0	(Sch 4)
140		Beauty and Barber - Total	8900	\$ 0	\$ 0	\$ 0	
145		Other Nonreimbursable					
145	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0	(Sch 2)
145	.20-.39	Fringe Benefits	9100	0	0	0	(Sch 2)
145	.49	Agency Staff	9100	0	0	0	(Sch 2)
145	.40-.99	Other - Nonlabor	9100	0	146,329	146,329	(Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 146,329	\$ 146,329	
146		Subtotal 105 - 145		\$ 9,494,092	\$ 146,329	\$ 9,640,421	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	\$ 488,905	\$ 0	\$ 488,905	(Sch 2)
155	.20-.39	Fringe Benefits	6600	113,299	0	113,299	(Sch 2)
155	.49	Agency Staff	6600	0	0	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600	85,151	0	85,151	(Sch 4)
155		Social Services - Total	6600	\$ 687,355	\$ 0	\$ 687,355	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
COUNTRY HILLS HEALTH CARE CENTER

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

NPI:
1700973963

OSHPD Facility Number:
206374066

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	\$ 198,262	\$ 0	\$ 198,262	(Sch 2)
160	.20-.39	Fringe Benefits	6700	45,945	0	45,945	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	54,196	0	54,196	(Sch 4)
160		Activities - Total	6700	\$ 298,403	\$ 0	\$ 298,403	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 785,371	\$ 0	\$ 785,371	(Sch 6)
165	.20-.39	Fringe Benefits	6900	182,002	0	182,002	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	198,016	0	198,016	(Sch 6)
165		Administration - Total	6900	\$ 1,165,389	\$ 0	\$ 1,165,389	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 145,448	\$ 0	\$ 145,448	(Sch 3)
166	.20-.39	Fringe Benefits	6900	33,706	0	33,706	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	1,239	0	1,239	(Sch 4)
166		Medical Records - Total	6900	\$ 180,393	\$ 0	\$ 180,393	
167		CDPH Licensing Fees	6900	\$ 69,714	\$ 0	\$ 69,714	(Sch 6)
168		Professional Liability Insurance	6900	\$ 201,402	\$ 0	\$ 201,402	(Sch 6)
169		Quality Assurance Fees	6900	\$ 1,415,434	\$ 0	\$ 1,415,434	(Sch 6)
				0			
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 67,296	\$ 0	\$ 67,296	(Sch 3)
170	.20-.39	Fringe Benefits	6800	15,595	0	15,595	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	262	0	262	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 83,153	\$ 0	\$ 83,153	
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		\$ 4,101,243	\$ 0	\$ 4,101,243	
200		Total		\$ 22,046,415	\$ 0	\$ 22,046,415	

210	0.24	Total Facility Group Health Insurance (Adj 1)*	6900			\$ 600,814	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name:
COUNTRY HILLS HEALTH CARE CENTER

NPI:
1700973963

OSHPD Facility Number:
206374066

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

Line No.	Sub No.	TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
005	1	Plant Operations and Maintenance - Salaries and Wages	0							
005	2	Plant Operations and Maintenance - Fringe Benefits	0							
005	3	Plant Operations and Maintenance - Agency Staff	0							
005	4	Plant Operations and Maintenance - Other - Nonlabor	(115,643)	(67,017)	(48,626)					
010	1	Housekeeping - Salaries and Wages	0							
010	2	Housekeeping - Fringe Benefits	0							
010	3	Housekeeping - Agency Staff	0							
010	4	Housekeeping - Other - Nonlabor	0							
015	4	Depreciation: Buildings and Improvements	0							
020	4	Depreciation: Leasehold Improvements	0							
025	4	Depreciation: Equipment	0							
030	4	Depreciation and Amortization - Other	0							
035	4	Leases and Rentals	(15,000)		(15,000)					
040	4	Property Taxes	0							
045	4	Property Insurance	0							
050	4	Interest - Property, Plant, and Equipment	0							
055	4	Interest - Other	(15,686)			(15,686)				
060	1	Laundry and Linen - Salaries and Wages	0							
060	2	Laundry and Linen - Fringe Benefits	0							
060	3	Laundry and Linen - Agency Staff	0							
060	4	Laundry and Linen - Other - Nonlabor	0							
065	1	Dietary - Salaries and Wages	0							
065	2	Dietary - Fringe Benefits	0							
065	3	Dietary - Agency Staff	0							
065	4	Dietary - Other - Nonlabor	0							
070	4	Provision for Bad Debts	0							
075	1	Patient Supplies - Salaries and Wages	0							
075	2	Patient Supplies - Fringe Benefits	0							
075	3	Patient Supplies - Agency Staff	0							
075	4	Patient Supplies - Other - Nonlabor	0							
077	1	Specialized Support Surfaces - Salaries and Wages	0							
077	2	Specialized Support Surfaces - Fringe Benefits	0							
077	3	Specialized Support Surfaces - Agency Staff	0							
077	4	Specialized Support Surfaces - Other - Nonlabor	0							
080	1	Physical Therapy - Salaries and Wages	0							
080	2	Physical Therapy - Fringe Benefits	0							
080	3	Physical Therapy - Agency Staff	0							
080	4	Physical Therapy - Other - Nonlabor	0							
081	1	Respiratory Therapy - Salaries and Wages	0							
081	2	Respiratory Therapy - Fringe Benefits	0							
081	3	Respiratory Therapy - Agency Staff	0							
081	4	Respiratory Therapy - Other - Nonlabor	0							
082	1	Occupational Therapy - Salaries and Wages	0							
082	2	Occupational Therapy - Fringe Benefits	0							
082	3	Occupational Therapy - Agency Staff	0							
082	4	Occupational Therapy - Other - Nonlabor	0							
083	1	Speech Pathology - Salaries and Wages	0							

Provider Name:
COUNTRY HILLS HEALTH CARE CENTER

NPI:
1700973963

OSHPD Facility Number:
206374066

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

Line No.	Sub No.	TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
083	2	Speech Pathology - Fringe Benefits	0							
083	3	Speech Pathology - Agency Staff	0							
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	0							
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							

Provider Name							Fiscal Period			NPI		Adjustments
COUNTRY HILLS HEALTH CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1700973963		12
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		Total Facility Group Health Insurance To reflect Group Health Insurance in the audit report for information purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$0	\$600,814	\$600,814		

Provider Name							Fiscal Period	NPI		Adjustments
COUNTRY HILLS HEALTH CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1700973963		12
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	005	4	8A-1	005	4	Plant Operations and Maintenance—Other-Nonlabo	\$1,018,390	(\$67,017)	\$951,373 *
	10.5	145	4	8A-1	145	4	Other Nonreimbursable—Other-Nonlabo To reclassify consulting expenses paid to a related party into : nonreimbursable cost center 42 CFR 413.17, 413.20, and 413.24 CMS Pub. 15-1, Sections 1000, 2300, and 2304	0	67,017	67,017 *
3	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance—Other-Nonlabo	* \$951,373	(\$48,626)	\$902,747
	10.5	145	4	8A-1	145	4	Other Nonreimbursable—Other-Nonlabo To reclassify consulting expenses paid to a related party into : nonreimbursable cost center 42 CFR 413.17, 413.20, and 413.24 CMS Pub. 15-1, Sections 1000, 2300, and 2304	* 67,017	48,626	115,643 *
4	10.5	035	4	8A-1	035	4	Leases and Rentals	\$1,346,005	(\$15,000)	\$1,331,005
	10.5	145	4	8A-1	145	4	Other Nonreimbursable—Other-Nonlabo To reclassify rental/lease expenses paid to a related party into nonreimbursable cost center 42 CFR 413.17, 413.134(h), 413.20, and 413.24 CMS Pub. 15-1, Sections 1005, 1011.4, 1011.5, 2300, and 2304	* 115,643	15,000	130,643 *
5	10.5	055	4	8A-1	055	4	Interest—Other	\$53,908	(\$15,686)	\$38,222
	10.5	145	4	8A-1	145	4	Other Nonreimbursable—Other-Nonlabo To reclassify interest expense paid to shareholders into : nonreimbursable cost center 42 CFR 413.153 and 413.17 CMS Pub. 15-1, Sections 218.1 and 1004	* 130,643	15,686	146,329

*Balance carried forward from prior/to subsequent adjustment

Provider Name							Fiscal Period	NPI		Adjustments
COUNTRY HILLS HEALTH CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1700973963		12
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.				
<u>ADJUSTMENTS TO REPORTED STATISTICS</u>										
6	10.7	005	1	7	005	Plant Operations and Maintenance (Square Fee	0	1,373	1,373	
	10.7	060	1,2,3	7	060	Laundry and Liner	0	1,560	1,560	
	10.7	065	1,2,3	7	065	Dietary	0	8,037	8,037	
	10.7	075	1,2,3	7	075	Patient Supplies	0	230	230	
	10.7	080	1,2,3	7	080	Physical Therapy	0	504	504	
	10.7	105	1,2,3	7	105	Skilled Nursing Care	0	39,958	39,958	
	10.7	140	1,2,3	7	140	Beauty and Barber	0	154	154	
	10.7	155	1,2,3	7	155	Social Services	0	228	228	
	10.7	160	1,2,3	7	160	Activities	0	777	777	
	10.7	165	1,2,3	7	165	Administration	0	2,500	2,500	
	10.7	166	1,2,3	7	166	Medical Records	0	185	185	
	10.7	175	1	7	N/A	Total Statistics—Square Fee	0	55,506	55,506	
	10.7	175	2	7	N/A	Total Statistics—Square Fee	0	54,133	54,133	
	10.7	175	3	7	N/A	Total Statistics—Square Fee	0	54,133	54,133	
To include square feet statistics not reported on the Cost Report 42 CFR 413.20, 413.24, and 413.5C CMS Pub. 15-1, Sections 2300, 2304, and 2306										
7	10.7	105	4	7	105	Skilled Nursing Care (Clean, Dry Pounds	0	705,695	705,695	
	10.7	175	4	7	N/A	Total Statistics—Clean, Dry Pounds	0	705,695	705,695	
8	10.7	105	5	7	105	Skilled Nursing Care (Number of Patient Meals	0	326,418	326,418	
	10.7	175	5	7	N/A	Total Statistics—Number of Patient Meals	0	326,418	326,418	
To include provider's statistics not reported on the Cost Report 42 CFR 413.20, 413.24, and 413.5C CMS Pub. 15-1, Sections 2300, 2304, and 2306										

Provider Name							Fiscal Period	NPI		Adjustments
COUNTRY HILLS HEALTH CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1700973963		12
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.				
ADJUSTMENTS TO REPORTED PATIENT DAYS										
9	4.1	5	2	1	15		Skilled Nursing Care—Medi-Cal Days To adjust reported Medi-Cal days to agree with the following Fiscal Intermediary Payment Data Report: Service Period: January 1, 2011 through December 31, 2011 Payment Period: January 1, 2011 through April 30, 2013 Report Dated: May 30, 2013 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	81,417	(670)	80,747
10	N/A			1	16		Skilled Nursing Care—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 413.24 CMS Pub. 15-1, Sections 2300 and 2304	0	215	215

Provider Name							Fiscal Period		NPI		Adjustments
COUNTRY HILLS HEALTH CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1700973963		12
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.					
<u>ADJUSTMENTS TO OTHER MATTERS</u>											
11	N/A			1	14		Medi-Cal Overpayments To recover Medi-Cal overpayments because the Share of Cost was not properly deducted from the amount billed. CCR, Title 22, Section 51458.1	\$0	\$12,914	\$12,914 *	
12	N/A			1	14		Medi-Cal Overpayments To recover outstanding Medi-Cal credit balances. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761 and 51458.1	*	\$12,914	\$29,563	\$42,477

*Balance carried forward from prior/to subsequent adjustments