

**REPORT
ON THE
RATE SETTING AUDIT**

**COUNTRY MANOR HEALTHCARE
LAKE VIEW TERRACE, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1790766376**

**FISCAL PERIOD ENDED
DECEMBER 31, 2011**

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

**Section Chief: Maria Delgado
Audit Supervisor: Ginn Sampson
Auditor: Ching Chen**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

May 10, 2013

Donna Santos, Administrator
Country Manor Healthcare
11723 Fenton Avenue
Lake View Terrace, CA 91342

COUNTRY MANOR HEALTHCARE
NATIONAL PROVIDER IDENTIFIER: 1790766376
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. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code and was limited to a review of the cost report and accompanying financial statements, Medi-Cal payment data reports, prior fiscal period's Medi-Cal program audit report, and Medicare audit report for the current fiscal period, if applicable and available.

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

This audit report includes the:

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

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

Donna Santos
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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—Gardena at (310) 516-4757.

Original Signed By:

Maria Delgado, Chief
Audits Section—Gardena
Financial Audits Branch

Certified

cc: Gloria Fonacier
Chief Financial Officer
Unified Care Services
2368 Torrance Boulevard, Suite 200
Torrance, CA 90501

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
COUNTRY MANOR HEALTHCARE

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

Provider NPI:
1790766376

OSHPD Facility No.:
206190214

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	\$ 2,301,712	\$ 71.06
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 877,824	\$ 27.10
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 642,238	\$ 19.83
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 267,456	\$ 8.26
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 57,826	\$ 1.79
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 21,658	\$ 0.67
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 169,343	\$ 5.23
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 380,600	\$ 11.75
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 594,670	\$ 18.36
11	Cost of Routine Service/Audited Total Costs	\$ 5,395,768.00	\$ 5,313,328	\$ 164.03
12	Total Patient Days (Adj)	32,393	32,393	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 166.57	\$ 164.03	
14	Overpayments (Adj)	\$	\$ 0	
15	Medi-Cal Days (Adj 13)	25,437	24,157	
16	Medi-Cal Managed Care Days (Adj 12)		626	
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 MANOR HEALTHCARE

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

Provider NPI:
1790766376

OSHPD Facility No.:
206190214

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 MANOR HEALTHCARE

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

Provider NPI:
1790766376

OSHPD Facility No.:
206190214

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Svcs	Activities	Total
			155	160	
GENERAL SERVICES					
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 53,280	\$ 53,280		
160	Activities	102,629		\$ 102,629	
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	2,145,803	53,280	102,629	2,301,712 *
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	\$ 2,301,712	\$ 53,280	\$ 102,629	\$ 2,301,712

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
COUNTRY MANOR HEALTHCARE

Provider NPI:
1790766376

OSHPD Facility Number:
206190214

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	\$ 184,753	\$ 184,753										
010	Housekeeping	214,302	1,366	\$ 215,668									
060	Laundry and Linen	50,236	7,114	8,366	\$ 65,716								
065	Dietary	292,183	17,252	20,289	0	\$ 329,723							
155	Social Services	N/A	1,675	1,970	0	0	\$ 3,645						
160	Activities	N/A	8,727	10,264	0	0	0	\$ 18,991					
165	Administration	N/A	8,833	10,388	0	0	0	0	\$ 19,221	\$ 19,221			
166	Medical Records	88,209	4,751	5,588	0	0	0	0	98,548		\$ 98,548		
170	Inservice Education - Nursing	77,124	5,809	6,832	0	0	0	0	\$ 89,765				
ANCILLARY SERVICES													
075	Patient Supplies		1,992	2,343	0	0	0	0	0	4,335	106	542	\$ 4,983
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	35	179	214
080	Physical Therapy		626	736	0	0	0	0	0	1,362	698	3,578	5,638
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		626	736	0	0	0	0	0	1,362	793	4,065	6,220
083	Speech Pathology		626	736	0	0	0	0	0	1,362	41	210	1,613
085	Pharmacy		0	0	0	0	0	0	0	0	599	3,073	3,673
090	Laboratory		0	0	0	0	0	0	0	0	116	594	710
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	85	437	522
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		123,213	144,902	65,716	329,723	3,645	18,991	89,765	775,955	16,626	85,243	877,824
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		793	933	0	0	0	0	0	1,726	19	95	1,840
145	Other Nonreimbursable		1,349	1,586	0	0	0	0	0	2,935	104	531	3,570
	TOTAL	\$ 906,807	\$ 184,753	\$ 215,668	\$ 65,716	\$ 329,723	\$ 3,645	\$ 18,991	\$ 89,765	\$ 789,038	\$ 19,221	\$ 98,548	\$ 906,807

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
COUNTRY MANOR HEALTHCARE

Provider NPI:
1790766376

OSHPD Facility Number:
206190214

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	\$ 241,131	\$ 241,131										
010	Housekeeping	48,116	1,783	\$ 49,899									
060	Laundry and Linen	26,472	9,285	1,936	\$ 37,693								
065	Dietary	193,380	22,516	4,694	0	\$ 220,590							
155	Social Services	6,720	2,186	456	0	0	\$ 9,362						
160	Activities	14,027	11,390	2,375	0	0	0	\$ 27,792					
165	Administration	N/A	11,528	2,403	0	0	0	0		\$ 13,932	\$ 13,932		
166	Medical Records	12,571	6,201	1,293	0	0	0	0		20,065		\$ 20,065	
170	Inservice Education - Nursing	0	7,582	1,581	0	0	0	0	\$ 9,163				
ANCILLARY SERVICES													
075	Patient Supplies	14,240	2,600	542	0	0	0	0	0	17,382	77	110	\$ 17,569
077	Specialized Support Surfaces	8,410	0	0	0	0	0	0	0	8,410	25	37	8,472
080	Physical Therapy	164,154	817	170	0	0	0	0	0	165,141	506	729	166,376
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	186,946	817	170	0	0	0	0	0	187,933	575	828	189,335
083	Speech Pathology	6,335	817	170	0	0	0	0	0	7,322	30	43	7,395
085	Pharmacy	144,004	0	0	0	0	0	0	0	144,004	434	626	145,064
090	Laboratory	27,823	0	0	0	0	0	0	0	27,823	84	121	28,028
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	20,478	0	0	0	0	0	0	0	20,478	62	89	20,629
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	113,894	160,812	33,526	37,693	220,590	9,362	27,792	9,163	612,831	12,051	17,356	642,238 *
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	0 *
NONREIMBURSABLE													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	0	1,035	216	0	0	0	0	0	1,251	13	19	1,284
145	Other Nonreimbursable	17,334	1,760	367	0	0	0	0	0	19,461	75	108	19,645
	TOTAL	\$ 1,246,035	\$ 241,131	\$ 49,899	\$ 37,693	\$ 220,590	\$ 9,362	\$ 27,792	\$ 9,163	\$ 1,212,038	\$ 13,932	\$ 20,065	\$ 1,246,035

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
COUNTRY MANOR HEALTHCARE

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

Provider NPI:
1790766376

OSHPD Facility Number:
206190214

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital	Plant Ops	Hskpng	Laundry	Dietary	Soc Srvs	Activities
				Various	5	10	60	65	155	160
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 279,411	82%							
	Property Tax (line 40)	60,411	18%	\$ 339,822						
005	Plant Operations and Maintenance			3,673	\$ 3,673					
010	Housekeeping			2,486	27	\$ 2,513				
060	Laundry and Linen			12,944	141	97	\$ 13,183			
065	Dietary			31,389	343	236	0	\$ 31,968		
155	Social Services			3,047	33	23	0	0	\$ 3,104	
160	Activities			15,879	174	120	0	0	0	\$ 16,172
165	Administration			16,071	176	121	0	0	0	0
166	Medical Records			8,645	94	65	0	0	0	0
170	Inservice Education - Nursing			10,570	115	80	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			3,625	40	27	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			1,139	12	9	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			1,139	12	9	0	0	0	0
083	Speech Pathology			1,139	12	9	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			224,180	2,450	1,689	13,183	31,968	3,104	16,172
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			1,444	16	11	0	0	0	0
145	Other Nonreimbursable			2,454	27	18	0	0	0	0
	TOTAL	\$ 339,822	100%	\$ 339,822	\$ 3,673	\$ 2,513	\$ 13,183	\$ 31,968	\$ 3,104	\$ 16,172

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
COUNTRY MANOR HEALTHCARE

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

Provider NPI:
1790766376

OSHPD Facility Number:
206190214

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 82% Of Total	Property Tax 18% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 279,411	82%							
	Property Tax (line 40)	60,411	18%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 16,368	\$ 16,368				
166	Medical Records				8,805		\$ 8,805			
170	Inservice Education - Nursing			\$ 10,765						
	ANCILLARY SERVICES									
075	Patient Supplies			0	3,692	90	48	\$ 3,830	\$ 3,149	\$ 681
077	Specialized Support Surfaces			0	0	30	16	46	38	8
080	Physical Therapy			0	1,160	594	320	2,074	1,705	369
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	1,160	675	363	2,198	1,807	391
083	Speech Pathology			0	1,160	35	19	1,213	998	216
085	Pharmacy			0	0	510	275	785	645	140
090	Laboratory			0	0	99	53	152	125	27
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	73	39	112	92	20
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			10,765	303,509	14,158	7,616	325,283	267,456	57,826 *
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	1,470	16	8	1,494	1,229	266
145	Other Nonreimbursable			0	2,499	88	47	2,635	2,167	468
	TOTAL	\$ 339,822	100%	\$ 10,765	\$ 314,649	\$ 16,368	\$ 8,805	\$ 339,822	\$ 279,411	\$ 60,411

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
COUNTRY MANOR HEALTHCARE

Provider NPI:
1790766376

OSHPD Facility Number:
206190214

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. 51% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 15% of Total	Quality Assur. Fees 33% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 30,257												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	657,236												
	Total Costs Allocable as Administration	687,493	51%											
167	CDPH Licensing Fees	25,039	2%											
168	Professional Liability Insurance	195,776	15%											
169	Quality Assurance Fees	440,008	33%											
174	Caregiver Training	0	0%											
	Total	1,348,316	100%						\$ 1,348,316					
ANCILLARY SERVICES														
075	Patient Supplies			\$ -	\$ 4,335	\$ 17,382	\$ 3,692	\$ 25,409	7,420	\$ 3,783	\$ 138	\$ 1,077	\$ 2,421	\$ -
077	Specialized Support Surfaces			0	0	8,410	0	8,410	2,456	1,252	46	357	801	0
080	Physical Therapy			0	1,362	165,141	1,160	167,663	48,958	24,963	909	7,109	15,977	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	1,362	187,933	1,160	190,455	55,614	28,357	1,033	8,075	18,149	0
083	Speech Pathology			0	1,362	7,322	1,160	9,844	2,874	1,466	53	417	938	0
085	Pharmacy			0	0	144,004	0	144,004	42,050	21,441	781	6,106	13,723	0
090	Laboratory			0	0	27,823	0	27,823	8,124	4,143	151	1,180	2,651	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	20,478	0	20,478	5,980	3,049	111	868	1,951	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			2,301,712	775,955	612,831	303,509	3,994,007	1,166,271	594,670	21,658	169,343	380,600	0
110	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE														
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	1,726	1,251	1,470	4,448	1,299	662	24	189	424	0
145	Other Nonreimbursable			0	2,935	19,461	2,499	24,896	7,270	3,707	135	1,056	2,372	0
	SUBTOTAL	\$ 1,348,316		\$ 2,301,712	\$ 789,038	\$ 1,212,038	\$ 314,649	\$ 4,617,437	\$ 1,348,316					
	Total Administrative Costs							\$ 1,348,316		\$ 687,493	\$ 25,039	\$ 195,776	\$ 440,008	\$ -
	Unit Cost Multiplier							0.29200529						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 117,769	\$ 33,997	\$ 25,173	\$ 176,939							
	TOTAL FACILITY COSTS							\$ 6,142,692						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
COUNTRY MANOR HEALTHCARE

Provider NPI:
1790766376

OSHPD Facility Number:
206190214

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 11)	Plant Ops (SQ FT) 5 (Adj 11)	Hskpng (SQ FT) 10 (Adj 11)	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	229									
010	Housekeeping	155	155								
060	Laundry and Linen	807	807	807							
065	Dietary	1,957	1,957	1,957							
155	Social Services	190	190	190							
160	Activities	990	990	990							
165	Administration	1,002	1,002	1,002							
166	Medical Records	539	539	539							
170	Inservice Education - Nursing	659	659	659							
ANCILLARY SERVICES											
075	Patient Supplies	226	226	226						25,409	25,409
077	Specialized Support Surfaces									8,410	8,410
080	Physical Therapy	71	71	71						167,663	167,663
081	Respiratory Therapy									0	0
082	Occupational Therapy	71	71	71						190,455	190,455
083	Speech Pathology	71	71	71						9,844	9,844
085	Pharmacy									144,004	144,004
090	Laboratory									27,823	27,823
095	Home Health Services									0	0
100	Other Ancillary Services									20,478	20,478
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
ROUTINE SERVICES											
105	Skilled Nursing Care	13,977	13,977	13,977	158,770	95,262	2,259,697	2,259,697	2,259,697	3,994,007	3,994,007
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	90	90	90						4,448	4,448
145	Other Nonreimbursable	153	153	153						24,896	24,896
TOTAL STATISTICS		21,187	20,958	20,803	158,770	95,262	2,259,697	2,259,697	2,259,697	4,617,437	4,617,437
TOTAL DIRECT SALARIES COSTS - SCH. 2							\$ 53,280	\$ 102,629			
UNIT COST MULTIPLIER (DIRECT SALARIES)							0.023578382	0.045417151			
TOTAL INDIRECT SALARIES COSTS - SCH. 3			\$ 184,753	\$ 215,668	\$ 65,716	\$ 329,723	\$ 3,645	\$ 18,991	\$ 89,765	\$ 19,221	\$ 98,548
UNIT COST MULTIPLIER (INDIRECT SALARIES)			8.81539269	10.36717713	0.41390901	3.46122577	0.00161291	0.00840411	0.03972449	0.00416269	0.02134266
TOTAL INDIRECT OTHER COSTS - SCH. 4			\$ 241,131	\$ 49,899	\$ 37,693	\$ 220,590	\$ 9,362	\$ 27,792	\$ 9,163	\$ 13,932	\$ 20,065
UNIT COST MULTIPLIER (INDIRECT OTHER)			11.50543945	2.39866092	0.23740385	2.31561719	0.00414294	0.01229902	0.00405488	0.00301724	0.00434555
TOTAL CAPITAL COSTS - SCH. 5		\$ 339,822	\$ 3,673	\$ 2,513	\$ 13,183	\$ 31,968	\$ 3,104	\$ 16,172	\$ 10,765	\$ 16,368	\$ 8,805
UNIT COST MULTIPLIER (CAPITAL COSTS)		16.03917497	0.17525389	0.12081125	0.08302915	0.33558045	0.00137350	0.00715666	0.00476388	0.00354480	0.00190684

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
COUNTRY MANOR HEALTHCARE

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

Provider NPI:
1790766376

OSHPD Facility Number:
206190214

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	\$ 179,236	\$ (33,281)	\$ 145,955	(Sch 3)
005	.20-.39	Fringe Benefits	6200	47,041	(8,243)	38,798	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	241,131	0	241,131	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 467,408	\$ (41,524)	\$ 425,884	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 168,458	\$ 0	\$ 168,458	(Sch 3)
010	.20-.39	Fringe Benefits	6300	45,844	0	45,844	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	48,116	0	48,116	(Sch 4)
010		Housekeeping - Total	6300	\$ 262,418	\$ 0	\$ 262,418	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 56,444	\$ 0	\$ 56,444	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	29,226	0	29,226	(Sch 5)
025		Depreciation: Equipment	7140	12,144	0	12,144	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	7,088	0	7,088	(Sch 5)
035		Leases and Rentals	7200	4,765	20,830	25,595	(Sch 5)
040		Property Taxes	7300	59,783	628	60,411	(Sch 5)
045		Property Insurance	7400	30,257	0	30,257	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	148,914	0	148,914	(Sch 5)
055		Interest - Other	7600	\$	\$ 0	\$ 0	(Sch 6)
057		Subtotal 005 - 055		\$ 1,078,447	\$ (20,066)	\$ 1,058,381	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 39,032	\$ 0	\$ 39,032	(Sch 3)
060	.20-.39	Fringe Benefits	6400	11,204	0	11,204	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	26,472	0	26,472	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 76,708	\$ 0	\$ 76,708	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 227,229	\$ 0	\$ 227,229	(Sch 3)
065	.20-.39	Fringe Benefits	6500	64,954	0	64,954	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	193,380	0	193,380	(Sch 4)
065		Dietary - Total	6500	\$ 485,563	\$ 0	\$ 485,563	
070		Provision for Bad Debts	7700	\$	0	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100		0	0	(Sch 2)
075	.79	Agency Staff	8100		0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	14,240	0	14,240	(Sch 4)
075		Patient Supplies - Total	8100	\$ 14,240	\$ 0	\$ 14,240	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	\$	\$ 0	\$ 0	N/A
077	.20-.39	Fringe Benefits	8150		0	0	N/A
077	.79	Agency Staff	8150		0	0	N/A
077	.40-.99	Other - Nonlabor	8150	8,410	0	8,410	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 8,410	\$ 0	\$ 8,410	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
COUNTRY MANOR HEALTHCARE

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

Provider NPI:
1790766376

OSHPD Facility Number:
206190214

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
080		Physical Therapy					
080	.01-.19	Salaries and Wages	8200	\$	\$ 0	\$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200		0	0	(Sch 2)
080	.79	Agency Staff	8200		0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	164,154	0	164,154	(Sch 4)
080		Physical Therapy - Total	8200	\$ 164,154	\$ 0	\$ 164,154	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$	\$ 0	\$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220		0	0	(Sch 2)
081	.79	Agency Staff	8220		0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220		0	0	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$	\$ 0	\$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250		0	0	(Sch 2)
082	.79	Agency Staff	8250		0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	186,946	0	186,946	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 186,946	\$ 0	\$ 186,946	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$	\$ 0	\$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280		0	0	(Sch 2)
083	.79	Agency Staff	8280		0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	6,335	0	6,335	(Sch 4)
083		Speech Pathology - Total	8280	\$ 6,335	\$ 0	\$ 6,335	
085		Pharmacy					
085	.01-.19	Salaries and Wages	8300	\$	\$ 0	\$ 0	(Sch 2)
085	.20-.39	Fringe Benefits	8300		0	0	(Sch 2)
085	.79	Agency Staff	8300		0	0	(Sch 2)
085	.40-.99	Other - Nonlabor	8300	144,004	0	144,004	(Sch 4)
085		Pharmacy - Total	8300	\$ 144,004	\$ 0	\$ 144,004	
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	\$	\$ 0	\$ 0	(Sch 2)
090	.20-.39	Fringe Benefits	8400		0	0	(Sch 2)
090	.79	Agency Staff	8400		0	0	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	27,823	0	27,823	(Sch 4)
090		Laboratory - Total	8400	\$ 27,823	\$ 0	\$ 27,823	
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	\$	\$ 0	\$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800		0	0	(Sch 2)
095	.79	Agency Staff	8800		0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800		0	0	(Sch 4)
095		Home Health Services - Total	8800	\$ 0	\$ 0	\$ 0	
100		Other Ancillary Services					
100	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0	(Sch 2)
100	.20-.39	Fringe Benefits	8900		0	0	(Sch 2)
100	.79	Agency Staff	8900		0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	20,478	0	20,478	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 20,478	\$ 0	\$ 20,478	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
COUNTRY MANOR HEALTHCARE

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

Provider NPI:
1790766376

OSHPD Facility Number:
206190214

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	\$ 1,686,099	\$ (1,686,099)	\$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900	424,099	(424,099)	0	(Sch 2)
101	.79	Agency Staff	8100-8900	65,066	(65,066)	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900	113,894	(113,894)	0	(Sch 4)
101		Subacute Care Ancillary Services - Total	8100-8900	\$ 2,289,158	\$ (2,289,158)	\$ 0	
102		Subacute Care - Pediatric Ancillary Services					
102	.01-.19	Salaries and Wages	8100-8900	\$	\$ 0	\$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
102	.79	Agency Staff	8100-8900		0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
104		Subtotal 075 - 102		\$ 2,861,548	\$ (2,289,158)	\$ 572,390	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$	\$ 1,661,124	\$ 1,661,124	(Sch 2)
105	.20-.39	Fringe Benefits	6110		419,613	419,613	(Sch 2)
105	.49	Agency Staff	6110		65,066	65,066	(Sch 2)
105	.40-.99	Other - Nonlabor	6110		113,894	113,894	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 0	\$ 2,259,697	\$ 2,259,697	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	\$	\$ 0	\$ 0	
110	.20-.39	Fringe Benefits	6120		0	0	
110	.49	Agency Staff	6120		0	0	
110	.40-.99	Other - Nonlabor	6120		0	0	
110		Intermediate Care - Total	6120	\$ 0	\$ 0	\$ 0	(Sch 2)
115		Mentally Disordered Care					
115	.01-.19	Salaries and Wages	6130	\$	\$ 0	\$ 0	
115	.20-.39	Fringe Benefits	6130		0	0	
115	.49	Agency Staff	6130		0	0	
115	.40-.99	Other - Nonlabor	6130		0	0	
115		Mentally Disordered Care - Total	6130	\$ 0	\$ 0	\$ 0	(Sch 2)
120		Developmentally Disabled Care					
120	.01-.19	Salaries and Wages	6140	\$	\$ 0	\$ 0	
120	.20-.39	Fringe Benefits	6140		0	0	
120	.49	Agency Staff	6140		0	0	
120	.40-.99	Other - Nonlabor	6140		0	0	
120		Developmentally Disabled Care - Total	6140	\$ 0	\$ 0	\$ 0	(Sch 2)
125		Subacute Care					
125	.01-.19	Salaries and Wages	6150	\$	\$ 0	\$ 0	(Sch 2)
125	.20-.39	Fringe Benefits	6150		0	0	(Sch 2)
125	.49	Agency Staff	6150		0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150		0	0	(Sch 4)
125		Subacute Care - Total	6150	\$ 0	\$ 0	\$ 0	
126		Subacute Care - Pediatric					
126	.01-.19	Salaries and Wages	6160	\$	\$ 0	\$ 0	(Sch 2)
126	.20-.39	Fringe Benefits	6160		0	0	(Sch 2)
126	.49	Agency Staff	6160		0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160		0	0	(Sch 4)
126		Subacute Care - Pediatric - Total	6160	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
COUNTRY MANOR HEALTHCARE

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

Provider NPI:
1790766376

OSHPD Facility Number:
206190214

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED
128		Transitional Inpatient Care				
128	.01-.19	Salaries and Wages	6170	\$	\$ 0	\$ 0
128	.20-.39	Fringe Benefits	6170		0	0
128	.49	Agency Staff	6170		0	0
128	.40-.99	Other - Nonlabor	6170		0	0
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0 (Sch 2)
130		Hospice Inpatient Care				
130	.01-.19	Salaries and Wages	6180	\$	\$ 0	\$ 0
130	.20-.39	Fringe Benefits	6180		0	0
130	.49	Agency Staff	6180		0	0
130	.40-.99	Other - Nonlabor	6180		0	0
130		Hospice Inpatient Care - Total	6180	\$ 0	\$ 0	\$ 0 (Sch 2)
135		Other Routine Services				
135	.01-.19	Salaries and Wages	6190	\$	\$ 0	\$ 0
135	.20-.39	Fringe Benefits	6190		0	0
135	.49	Agency Staff	6190		0	0
135	.40-.99	Other - Nonlabor	6190		0	0
135		Other Routine Services - Total	6190	\$ 0	\$ 0	\$ 0 (Sch 2)
		Other Nonreimbursable				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0 (Sch 2)
139	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
139	.49	Agency Staff	9100		0	0 (Sch 2)
139	.40-.99	Other - Nonlabor	9100		0	0 (Sch 4)
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0 (Sch 2)
140	.20-.39	Fringe Benefits	8900		0	0 (Sch 2)
140	.49	Agency Staff	8900		0	0 (Sch 2)
140	.40-.99	Other - Nonlabor	8900		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 (Sch 2)
145	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
145	.49	Agency Staff	9100		0	0 (Sch 2)
145	.40-.99	Other - Nonlabor	9100		17,334	17,334 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 17,334	\$ 17,334
146		Subtotal 105 - 145		\$ 0	\$ 2,277,031	\$ 2,277,031
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 46,758	\$ (5,323)	\$ 41,435 (Sch 2)
155	.20-.39	Fringe Benefits	6600	12,801	(956)	11,845 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	6,720	0	6,720 (Sch 4)
155		Social Services - Total	6600	\$ 66,279	\$ (6,279)	\$ 60,000

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
COUNTRY MANOR HEALTHCARE

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

Provider NPI:
1790766376

OSHPD Facility Number:
206190214

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	\$ 83,375	\$ 0	\$ 83,375	(Sch 2)
160	.20-.39	Fringe Benefits	6700	19,254	0	19,254	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	14,021	6	14,027	(Sch 4)
160		Activities - Total	6700	\$ 116,650	\$ 6	\$ 116,656	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 177,442	\$ 24,524	\$ 201,966	(Sch 6)
165	.20-.39	Fringe Benefits	6900	43,686	6,670	50,356	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	415,876	(10,962)	404,914	(Sch 6)
165		Administration - Total	6900	\$ 637,004	\$ 20,232	\$ 657,236	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 75,742	\$ (4,256)	\$ 71,486	(Sch 3)
166	.20-.39	Fringe Benefits	6900	17,488	(765)	16,723	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	12,571	0	12,571	(Sch 4)
166		Medical Records - Total	6900	\$ 105,801	\$ (5,021)	\$ 100,780	
167		CDPH Licensing Fees	6900	\$ 25,039	\$ 0	\$ 25,039	(Sch 6)
168		Professional Liability Insurance	6900	\$ 202,385	\$ (6,609)	\$ 195,776	(Sch 6)
169		Quality Assurance Fees	6900	\$ 440,008	\$ 0	\$ 440,008	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 64,638	\$ 0	\$ 64,638	(Sch 3)
170	.20-.39	Fringe Benefits	6800	12,486	0	12,486	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800		0	0	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 77,124	\$ 0	\$ 77,124	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900		0	0	(Sch 6)
174	.49	Agency Staff	6900		0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900		0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		Subtotal 155 - 174		\$ 1,670,290	\$ 2,329	\$ 1,672,619	
200		Total		\$ 6,172,556	\$ (29,864)	\$ 6,142,692	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 72,966	
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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 MANOR HEALTHCARE							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1790766376		13
Report References												
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.	Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
							<u>MEMORANDUM ADJUSTMENT</u>					
1	Not Reported			8	210		Total Facility Group Health Insurance To include Group Health Insurance in the audit for information purposes only. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 230			\$0	\$72,966	\$72,966

Provider Name							Fiscal Period	Provider NPI		Adjustments
COUNTRY MANOR HEALTHCARE							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1790766376		13
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				
RECLASSIFICATIONS OF REPORTED COSTS										
2	10.5	005	1	8A-1	005	1	Plant Operations and Maintenance - Salaries and Wage	\$179,236	(\$24,524)	\$154,712 *
	10.5	005	2	8A-1	005	2	Plant Operations and Maintenance - Fringe Benefit	47,041	(6,670)	40,371 *
	10.5	165	1	8A-1	165	1	Administration - Salaries and Wage:	177,442	24,524	201,966
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefit:	43,686	6,670	50,356
							To reclassify transportation expenses to the appropriate cost center 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.4			
3	10.5	101	1	8A-1	101	1	Subacute Care Ancillary Services - Salaries and Wage	\$1,686,099	(\$1,686,099)	\$0
	10.5	101	2	8A-1	101	2	Subacute Care Ancillary Services - Fringe Benefit	424,099	(424,099)	0
	10.5	101	3	8A-1	101	3	Subacute Care Ancillary Services - Agency Staff	65,066	(65,066)	0
	10.5	101	4	8A-1	101	4	Subacute Care Ancillary Services - Other - Nonlabo	113,894	(113,894)	0
	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wage:	0	1,686,099	1,686,099 *
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefit:	0	424,099	424,099 *
	10.5	105	3	8A-1	105	3	Skilled Nursing Care - Agency Staff	0	65,066	65,066
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabo	0	113,894	113,894
							To reclassify expenses for skilled nursing care to the appropriate cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.4			
4	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabo	\$415,876	(\$20,830)	\$395,046 *
	10.5	035	4	8A-1	035	4	Leases and Rentals	4,765	20,830	25,595
							To reclassify lease expenses from the using cost centers to the Leases and Rentals cost center 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2300.4 CCR, Title 22, Sections 52000(e) and 52500			

Provider Name							Fiscal Period	Provider NPI		Adjustments	
COUNTRY MANOR HEALTHCARE							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1790766376		13	
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>											
5	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	\$395,046	(\$628)	\$394,418 *
	10.5	040	4	8A-1	040	4	Property Taxes To reclassify personal property taxes to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8		59,783	628	60,411
6	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance		\$202,385	(\$6,609)	\$195,776
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To reclassify surplus line stamping fees and taxes associated with liability insurance to the Administration cost center. 42 CFR 413.24 / CMS Pub. 15-1, Section 2162 CCR, Title 22, Sections 52000(b) and 52501	*	394,418	6,609	401,027 *
7	10.5	160	4	8A-1	160	4	Activities - Other - Nonlabor		\$14,021	(\$17,334)	(\$3,313) *
	10.5	145	4	8A-1	145	4	Other Nonreimbursable To reclassify expenses related to the Country Store to a nonreimbursable cost center. 42 CFR 413.9, 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2304 and 2328		0	17,334	17,334

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments	
COUNTRY MANOR HEALTHCARE							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1790766376		13	
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 COSTS</u>											
8	10.5	005	1	8A-1	005	1	Plant Operations and Maintenance - Salaries and Wages	*	\$154,712	(\$8,757)	\$145,955
	10.5	005	2	8A-1	005	2	Plant Operations and Maintenance - Fringe Benefits	*	40,371	(1,573)	38,798
	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages	*	1,686,099	(24,975)	1,661,124
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	*	424,099	(4,486)	419,613
	10.5	155	1	8A-1	155	1	Social Services - Salaries and Wages		46,758	(5,323)	41,435
	10.5	155	2	8A-1	155	2	Social Services - Fringe Benefits		12,801	(956)	11,845
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	401,027	4,150	405,177 *
	10.5	166	1	8A-1	166	1	Medical Records - Salaries and Wages		75,742	(4,256)	71,486
	10.5	166	2	8A-1	166	2	Medical Records - Fringe Benefits		17,488	(765)	16,723
							To adjust reported home office costs to agree with the Unified Care Services Home Office Audit Report for the fiscal period ended December 31, 2011. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304				
9	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	\$405,177	(\$263)	\$404,914
							To reconcile surplus line stamping fees and taxes to agree with the provider's liability insurance records. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304				
10	10.5	160	4	8A-1	160	4	Activities - Other - Nonlabor	*	(\$3,313)	\$17,340	\$14,027
							To reverse the provider's abatement of the Country Store revenue. 42 CFR 413.9, 413.20, and 413.24 CMS Pub. 15-1, Sections 2102.3, 2300, 2304 and 2328D				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
COUNTRY MANOR HEALTHCARE							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1790766376		13
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>ADJUSTMENT TO REPORTED STATISTICS</u>										
11	10.7	145	1,2,3	7	145		Other Nonreimbursable (Square Feet)	0	153	153
	10.7	165	1,2,3	7	165		Administration	1,155	(153)	1,002
							To adjust the reported square footage due to lack of documentation. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304, 2306 and 2328			

Provider Name							Fiscal Period			Provider NPI		Adjustments
COUNTRY MANOR HEALTHCARE							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1790766376		13
Report References												
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
<u>ADJUSTMENT TO REPORTED PATIENT DAYS</u>												
12	Not Reported			1	16		Medi-Cal Managed Care Days To include Medi-Cal Managed Care days to agree with the provider's patient census records. 42 CFR 413.20 and 413.50 CMS Pub. 15-1, Sections 2205 and 2304			0	626	626

Provider Name							Fiscal Period	Provider NPI		Adjustments
COUNTRY MANOR HEALTHCARE							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1790766376		13
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.				
ADJUSTMENT TO REPORTED MEDI-CAL SETTLEMENT DATA										
13	4.1	5	2	1	15	Medi-Cal Days To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: January 1, 2011 through December 31, 2011 Payment Period: January 1, 2011 through June 30, 2012 Report Date: August 1, 2012 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408 CCR, Title 22, Section 51541	25,437	(1,280)	24,157	