

**REPORT
ON THE
RATE SETTING AUDIT**

**COUNTRY VILLA WILSHIRE CONVALESCENT CENTER
LOS ANGELES, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1578557526**

**FISCAL PERIOD ENDED
DECEMBER 31, 2011**

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

**Section Chief: Daniel J. Giardinelli
Audit Supervisor: Henry Kwan
Auditor: Yanique French**



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



EDMUND G. BROWN JR.
GOVERNOR

July 12, 2013

Ruth Santo Domingo Mendoza
Director of Reimbursement
Country Villa Health Services
5120 West Goldleaf Circle, Suite 400
Los Angeles, California 90056

COUNTRY VILLA WILSHIRE CONVALESCENT CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1578557526
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 that include a summary of the total due the State in the amount of \$1,148, 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—Burbank at (818) 295-2620.

Original Signed By

Daniel J. Giardinelli, Chief
Audits Section—Burbank
Financial Audits Branch

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:

COUNTRY VILLA WILSHIRE CONVALESCENT CENTER

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1578557526

OSHPD Facility No.:

206190443

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	\$ 2,522,233	\$ 92.45
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 661,223	\$ 24.24
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 519,453	\$ 19.04
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 264,738	\$ 9.70
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 25,565	\$ 0.94
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 14,565	\$ 0.53
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 110,285	\$ 4.04
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 274,425	\$ 10.06
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 645,807	\$ 23.67
11	Cost of Routine Service/Audited Total Costs	\$ 5,016,436	\$ 5,038,295	\$ 184.68
12	Total Patient Days (Adj)	27,281	27,281	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 183.88	\$ 184.68	
14	Overpayments (Adjs 7, 8)	\$ 0	\$ 1,148	
15	Medi-Cal Days (Adj 6)	17,995	17,933	
16	Medi-Cal Managed Care Days (Adj)		0	
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 VILLA WILSHIRE CONVALESCENT CENTER

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

Provider NPI:
1578557526

OSHPD Facility No.:
206190443

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	

* (From Subacute Care Schedule 1)

ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR

Provider Name:
COUNTRY VILLA WILSHIRE CONVALESCENT CENTER

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

Provider NPI:
1578557526

OSHPD Facility No.:
206190443

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	\$ 55,497	\$ 55,497		
160	Activities	66,452		\$ 66,452	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
ANCILLARY SERVICES					
075	Patient Supplies	6,288	0	0	6,288 *****
077	Specialized Support Surfaces	N/A	0	0	0 *****
080	Physical Therapy	418,650	0	0	418,650 *****
081	Respiratory Therapy	0	0	0	0 *****
082	Occupational Therapy	313,437	0	0	313,437 *****
083	Speech Pathology	78,353	0	0	78,353 *****
085	Pharmacy	0	0	0	0 *****
090	Laboratory	40,847	0	0	40,847 ***
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	2,400,284	55,497	66,452	2,522,233 *
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	\$ 3,379,808	\$ 55,497	\$ 66,452	\$ 3,379,808

* (To Schedule 1)
 ** (To Subacute Care Schedule 1)
 *** (To Subacute Care Schedule 2)
 **** (To Subacute Care - Pediatric Schedule 1)
 ***** (To Subacute Care Schedule 2 & Subacute Care - Pediatric Schedule 2)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
COUNTRY VILLA WILSHIRE CONVALESCENT CENTER

Provider NPI:
1578557526

OSHPD Facility Number:
206190443

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	\$ 44,780	\$ 44,780										
010	Housekeeping	129,734	908	\$ 130,642									
060	Laundry and Linen	80,460	2,266	6,748	\$ 89,474								
065	Dietary	295,298	5,036	14,997	0	\$ 315,331							
155	Social Services	N/A	559	1,663	0	\$ 2,222							
160	Activities	N/A	2,635	7,847	0	0	\$ 10,483						
165	Administration	N/A	2,577	7,675	0	0	0		\$ 10,253	\$ 10,253			
166	Medical Records	54,679	703	2,093	0	0	0		57,475		\$ 57,475		
170	Inservice Education - Nursing	85,767	1,018	3,030	0	0	0	\$ 89,814					
ANCILLARY SERVICES													
075	Patient Supplies		494	1,472	0	0	0	0	0	1,966	78	436	\$ 2,481 *****
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	74	413	487 *****
080	Physical Therapy		741	2,208	0	0	0	0	0	2,949	835	4,682	8,467 *****
081	Respiratory Therapy		0	0	0	0	0	0	0	0	13	75	89 *****
082	Occupational Therapy		1,027	3,059	0	0	0	0	0	4,086	639	3,584	8,309 *****
083	Speech Pathology		218	650	0	0	0	0	0	868	159	891	1,918 *****
085	Pharmacy		26	76	0	0	0	0	0	102	726	4,068	4,895 *****
090	Laboratory		0	0	0	0	0	0	0	0	89	498	586 ***
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	44	244	288 ***
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		26,099	77,718	89,474	315,331	2,222	10,483	89,814	611,141	7,582	42,501	661,223 *
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		472	1,405	0	0	0	0	0	1,877	15	84	1,976
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 690,718	\$ 44,780	\$ 130,642	\$ 89,474	\$ 315,331	\$ 2,222	\$ 10,483	\$ 89,814	\$ 622,990	\$ 10,253	\$ 57,475	\$ 690,718

* (To Schedule 1)
 ** (To Subacute Care Schedule 1)
 *** (To Subacute Care Schedule 2)
 **** (To Subacute Care - Pediatric Schedule 1)
 ***** (To Subacute Care Schedule 2 & Subacute Care - Pediatric Schedule 2)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
COUNTRY VILLA WILSHIRE CONVALESCENT CENTER

Provider NPI:
1578557526

OSHPD Facility Number:
206190443

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	\$ 172,215	\$ 172,215										
010	Housekeeping	23,059	3,493	\$ 26,552									
060	Laundry and Linen	22,892	8,715	1,372	\$ 32,979								
065	Dietary	171,719	19,368	3,048	0	\$ 194,135							
155	Social Services	2,771	2,148	338	0	0	\$ 5,257						
160	Activities	9,895	10,135	1,595	0	0	0	\$ 21,625					
165	Administration	N/A	9,912	1,560	0	0	0	0		\$ 11,472	\$ 11,472		
166	Medical Records	9,062	2,703	425	0	0	0	0		12,191		\$ 12,191	
170	Inservice Education - Nursing	39	3,913	616	0	0	0	0	\$ 4,568				
ANCILLARY SERVICES													
075	Patient Supplies	26,096	1,901	299	0	0	0	0	0	28,296	87	93	\$ 28,476 *****
077	Specialized Support Surfaces	37,990	0	0	0	0	0	0	0	37,990	82	88	38,160 *****
080	Physical Therapy	241	2,852	449	0	0	0	0	0	3,541	935	993	5,469 *****
081	Respiratory Therapy	6,910	0	0	0	0	0	0	0	6,910	15	16	6,941 *****
082	Occupational Therapy	0	3,950	622	0	0	0	0	0	4,572	715	760	6,047 *****
083	Speech Pathology	139	839	132	0	0	0	0	0	1,111	178	189	1,477 *****
085	Pharmacy	373,619	99	16	0	0	0	0	0	373,733	812	863	375,408 *****
090	Laboratory	4,905	0	0	0	0	0	0	0	4,905	99	106	5,110 ***
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	22,439	0	0	0	0	0	0	0	22,439	49	52	22,539 ***
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	127,224	100,371	15,796	32,979	194,135	5,257	21,625	4,568	501,954	8,483	9,015	519,453 *
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	327	1,815	286	0	0	0	0	0	2,427	17	18	2,462
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,011,542	\$ 172,215	\$ 26,552	\$ 32,979	\$ 194,135	\$ 5,257	\$ 21,625	\$ 4,568	\$ 987,879	\$ 11,472	\$ 12,191	\$ 1,011,542

* (To Schedule 1)
 ** (To Subacute Care Schedule 1)
 *** (To Subacute Care Schedule 2)
 **** (To Subacute Care - Pediatric Schedule 1)
 ***** (To Subacute Care Schedule 2 & Subacute Care - Pediatric Schedule 2)

ALLOCATION OF CAPITAL COSTS

Provider Name:
COUNTRY VILLA WILSHIRE CONVALESCENT CENTER

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

Provider NPI:
1578557526

OSHPD Facility Number:
206190443

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)	\$ 290,085	91%							
	Property Tax (line 40)	28,013	9%	\$ 318,098						
005	Plant Operations and Maintenance			13,326	\$ 13,326					
010	Housekeeping			6,182	270	\$ 6,453				
060	Laundry and Linen			15,423	674	333	\$ 16,431			
065	Dietary			34,276	1,499	741	0	\$ 36,516		
155	Social Services			3,801	166	82	0	0	\$ 4,050	
160	Activities			17,935	784	388	0	0	0	\$ 19,107
165	Administration			17,542	767	379	0	0	0	0
166	Medical Records			4,784	209	103	0	0	0	0
170	Inservice Education - Nursing			6,925	303	150	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			3,364	147	73	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			5,046	221	109	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			6,991	306	151	0	0	0	0
083	Speech Pathology			1,486	65	32	0	0	0	0
085	Pharmacy			175	8	4	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			177,629	7,767	3,839	16,431	36,516	4,050	19,107
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
NONREIMBURSABLE										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			3,211	140	69	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 318,098	100%	\$ 318,098	\$ 13,326	\$ 6,453	\$ 16,431	\$ 36,516	\$ 4,050	\$ 19,107

* (To Schedule 1)
 ** (To Subacute Care Schedule 1)
 *** (To Subacute Care Schedule 2)
 **** (To Subacute Care - Pediatric Schedule 1)
 ***** (To Subacute Care Schedule 2 & Subacute Care - Pediatric Schedule 2)

ALLOCATION OF CAPITAL COSTS

Provider Name:
COUNTRY VILLA WILSHIRE CONVALESCENT CENTER

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

Provider NPI:
1578557526

OSHPD Facility Number:
206190443

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 91% Of Total	Property Tax 9% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 290,085	91%							
	Property Tax (line 40)	28,013	9%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 18,688	\$ 18,688				
166	Medical Records				5,097		\$ 5,097			
170	Inservice Education - Nursing			\$ 7,378						
	ANCILLARY SERVICES									
075	Patient Supplies			0	3,584	142	39	\$ 3,765	\$ 3,433	\$ 332 *****
077	Specialized Support Surfaces			0	0	134	37	171	156	15 *****
080	Physical Therapy			0	5,376	1,522	415	7,314	6,670	644 *****
081	Respiratory Therapy			0	0	24	7	31	28	3 *****
082	Occupational Therapy			0	7,447	1,165	318	8,931	8,144	786 *****
083	Speech Pathology			0	1,583	290	79	1,951	1,779	172 *****
085	Pharmacy			0	186	1,323	361	1,869	1,705	165 *****
090	Laboratory			0	0	162	44	206	188	18 ***
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	79	22	101	92	9 ***
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0 ***
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0 *****
	ROUTINE SERVICES									
105	Skilled Nursing Care			7,378	272,715	13,819	3,769	290,304	264,738	25,565 *
110	Intermediate Care			0	0	0	0	0	0	0 *
115	Mentally Disordered Care			0	0	0	0	0	0	0 *
120	Developmentally Disabled Care			0	0	0	0	0	0	0 *
125	Subacute Care			0	0	0	0	0	0	0 **
126	Subacute Care - Pediatric			0	0	0	0	0	0	0 *****
128	Transitional Inpatient Care			0	0	0	0	0	0	0 *
130	Hospice Inpatient Care			0	0	0	0	0	0	0 *
135	Other Routine Services			0	0	0	0	0	0	0 *
	NONREIMBURSABLE									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	3,421	27	7	3,456	3,152	304
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 318,098	100%	\$ 7,378	\$ 294,313	\$ 18,688	\$ 5,097	\$ 318,098	\$ 290,085	\$ 28,013

* (To Schedule 1)
 ** (To Subacute Care Schedule 1)
 *** (To Subacute Care Schedule 2)
 **** (To Subacute Care - Pediatric Schedule 1)
 ***** (To Subacute Care Schedule 2 & Subacute Care - Pediatric Schedule 2)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
COUNTRY VILLA WILSHIRE CONVALESCENT CENTER

Provider NPI:
1578557526

OSHPD Facility Number:
206190443

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. 62% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 11% of Total	Quality Assur. Fees 26% of Total	Caregiver Training 0% of Total
	GENERAL SERVICES													
045	Property Insurance	\$ 3,007												
055	Interest - Other	1,254												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	869,087												
	Total Costs Allocable as Administration	873,348	62%											
167	CDPH Licensing Fees	19,697	1%											
168	Professional Liability Insurance	149,143	11%											
169	Quality Assurance Fees	371,115	26%											
174	Caregiver Training	0	0%											
	Total	1,413,303	100%						\$ 1,413,303					
	ANCILLARY SERVICES													
075	Patient Supplies			\$ 6,288	\$ 1,966	\$ 28,296	\$ 3,584	\$ 40,135	10,733	\$ 6,632	\$ 150	\$ 1,133	\$ 2,818	\$ -
077	Specialized Support Surfaces			0	0	37,990	0	37,990	10,159	6,278	142	1,072	2,668	0
080	Physical Therapy			418,650	2,949	3,541	5,376	430,517	115,128	71,143	1,605	12,149	30,231	0
081	Respiratory Therapy			0	0	6,910	0	6,910	1,848	1,142	26	195	485	0
082	Occupational Therapy			313,437	4,086	4,572	7,447	329,542	88,126	54,457	1,228	9,300	23,141	0
083	Speech Pathology			78,353	868	1,111	1,583	81,914	21,905	13,536	305	2,312	5,752	0
085	Pharmacy			0	102	373,733	186	374,022	100,020	61,807	1,394	10,555	26,264	0
090	Laboratory			40,847	0	4,905	0	45,752	12,235	7,561	171	1,291	3,213	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	22,439	0	22,439	6,001	3,708	84	633	1,576	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			2,522,233	611,141	501,954	272,715	3,908,044	1,045,083	645,807	14,565	110,285	274,425	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	1,877	2,427	3,421	7,725	2,066	1,277	29	218	542	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 1,413,303		\$ 3,379,808	\$ 622,990	\$ 987,879	\$ 294,313	\$ 5,284,990	\$ 1,413,303					
	Total Administrative Costs							\$ 1,413,303		\$ 873,348	\$ 19,697	\$ 149,143	\$ 371,115	\$ -
	Unit Cost Multiplier							0.26741831						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 67,728	\$ 23,663	\$ 23,785	\$ 115,176							
	TOTAL FACILITY COSTS							\$ 6,813,469						

* (To Schedule 1)
 ** (To Subacute Care Schedule 1)
 *** (To Subacute Care Schedule 2)
 **** (To Subacute Care - Pediatric Schedule 1)
 ***** (To Subacute Care Schedule 2 & Subacute Care - Pediatric Schedule 2)

STATISTICS FOR COST ALLOCATION

Provider Name:
COUNTRY VILLA WILSHIRE CONVALESCENT CENTER

Provider NPI:
1578557526

OSHPD Facility Number:
206190443

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj)	Plant Ops (SQ FT) 5 (Adj)	Hskpng (SQ FT) 10 (Adj)	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	610									
010	Housekeeping	283	283								
060	Laundry and Linen	706	706	706							
065	Dietary	1,569	1,569	1,569	0						
155	Social Services	174	174	174	0	0					
160	Activities	821	821	821	0	0					
165	Administration	803	803	803	0	0					
166	Medical Records	219	219	219	0	0					
170	Inservice Education - Nursing	317	317	317	0	0					
	ANCILLARY SERVICES										
075	Patient Supplies	154	154	154	0	0	0	0	0	40,135	40,135
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	37,990	37,990
080	Physical Therapy	231	231	231	0	0	0	0	0	430,517	430,517
081	Respiratory Therapy	0	0	0	0	0	0	0	0	6,910	6,910
082	Occupational Therapy	320	320	320	0	0	0	0	0	329,542	329,542
083	Speech Pathology	68	68	68	0	0	0	0	0	81,914	81,914
085	Pharmacy	8	8	8	0	0	0	0	0	374,022	374,022
090	Laboratory	0	0	0	0	0	0	0	0	45,752	45,752
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	22,439	22,439
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	8,131	8,131	8,131	264,360	79,308	2,527,508	2,527,508	2,527,508	3,908,044	3,908,044
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	147	147	147	0	0	0	0	0	7,725	7,725
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0
	TOTAL STATISTICS	14,561	13,951	13,668	264,360	79,308	2,527,508	2,527,508	2,527,508	5,284,990	5,284,990
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 55,497 0.021957201	\$ 66,452 0.026291509			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 44,780 3.20980575	\$ 130,642 9.55826566	\$ 89,474 0.33845611	\$ 315,331 3.97603147	\$ 2,222 0.00087899	\$ 10,483 0.00414740	\$ 89,814 0.03553480	\$ 10,253 0.00193998	\$ 57,475 0.01087518
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 172,215 12.34427640	\$ 26,552 1.94267122	\$ 32,979 0.12474877	\$ 194,135 2.44786429	\$ 5,257 0.00207989	\$ 21,625 0.00855569	\$ 4,568 0.00180730	\$ 11,472 0.00217076	\$ 12,191 0.00230669
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 318,098 21.84588971	\$ 13,326 0.95519982	\$ 6,453 0.47210333	\$ 16,431 0.06215341	\$ 36,516 0.46042820	\$ 4,050 0.00160219	\$ 19,107 0.00755974	\$ 7,378 0.00291892	\$ 18,688 0.00353612	\$ 5,097 0.00096440

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
COUNTRY VILLA WILSHIRE CONVALESCENT CENTER

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

Provider NPI:
1578557526

OSHPD Facility Number:
206190443

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	\$ 37,252	\$ 0	\$ 37,252	(Sch 3)
005	.20-.39	Fringe Benefits	6200	8,841	(1,313)	7,528	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	172,215	0	172,215	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 218,308	\$ (1,313)	\$ 216,995	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 0	\$ 0	\$ 0	(Sch 3)
010	.20-.39	Fringe Benefits	6300	(910)	3,639	2,729	(Sch 3)
010	.79	Agency Staff	6300	127,005	0	127,005	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	23,059	0	23,059	(Sch 4)
010		Housekeeping - Total	6300	\$ 149,154	\$ 3,639	\$ 152,793	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 33,405	\$ 0	\$ 33,405	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	34,403	0	34,403	(Sch 5)
025		Depreciation: Equipment	7140	22,514	0	22,514	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	31,932	37	31,969	(Sch 5)
040		Property Taxes	7300	28,013	0	28,013	(Sch 5)
045		Property Insurance	7400	3,007	0	3,007	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	167,794	0	167,794	(Sch 6)
055		Interest - Other	7600	\$ 1,254	\$ 0	\$ 1,254	(Sch 6)
057		Subtotal 005 - 055		\$ 689,784	\$ 2,363	\$ 692,147	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 0	\$ 0	\$ 0	(Sch 3)
060	.20-.39	Fringe Benefits	6400	(511)	511	0	(Sch 3)
060	.79	Agency Staff	6400	82,288	(1,828)	80,460	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	22,892	0	22,892	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 104,669	\$ (1,317)	\$ 103,352	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 239,363	\$ (725)	\$ 238,638	(Sch 3)
065	.20-.39	Fringe Benefits	6500	66,810	(10,150)	56,660	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	175,730	(4,011)	171,719	(Sch 4)
065		Dietary - Total	6500	\$ 481,903	\$ (14,886)	\$ 467,017	
070		Provision for Bad Debts	7700	\$ 0	0	0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$ 4,857	\$ 0	\$ 4,857	(Sch 2)
075	.20-.39	Fringe Benefits	8100	1,149	282	1,431	(Sch 2)
075	.79	Agency Staff	8100	0	0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	32,315	(6,219)	26,096	(Sch 4)
075		Patient Supplies - Total	8100	\$ 38,321	\$ (5,937)	\$ 32,384	
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	37,990	0	37,990	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 37,990	\$ 0	\$ 37,990	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
COUNTRY VILLA WILSHIRE CONVALESCENT CENTER

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

Provider NPI:
1578557526

OSHPD Facility Number:
206190443

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	(571)	571	0	(Sch 2)
080	.79	Agency Staff	8200	418,650	0	418,650	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	241	0	241	(Sch 4)
080		Physical Therapy - Total	8200	\$ 418,320	\$ 571	\$ 418,891	
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	7,526	(616)	6,910	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 7,526	\$ (616)	\$ 6,910	
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	313,437	0	313,437	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	0	0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 313,437	\$ 0	\$ 313,437	
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	78,369	(16)	78,353	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	139	0	139	(Sch 4)
083		Speech Pathology - Total	8280	\$ 78,508	\$ (16)	\$ 78,492	
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	373,619	0	373,619	(Sch 4)
085		Pharmacy - Total	8300	\$ 373,619	\$ 0	\$ 373,619	
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	\$ 521	\$ 0	\$ 521	(Sch 2)
090	.20-.39	Fringe Benefits	8400	123	0	123	(Sch 2)
090	.79	Agency Staff	8400	40,203	0	40,203	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	3,466	1,439	4,905	(Sch 4)
090		Laboratory - Total	8400	\$ 44,313	\$ 1,439	\$ 45,752	
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	22,439	0	22,439	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 22,439	\$ 0	\$ 22,439	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
COUNTRY VILLA WILSHIRE CONVALESCENT CENTER

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

Provider NPI:
1578557526

OSHPD Facility Number:
206190443

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		\$ 1,334,473	\$ (4,559)	\$ 1,329,914	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,881,817	\$ (11,241)	\$ 1,870,576	(Sch 2)
105	.20-.39	Fringe Benefits	6110	493,467	36,241	529,708	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	120,344	6,880	127,224	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,495,628	\$ 31,880	\$ 2,527,508	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	\$ 0	\$ 0	\$ 0	
110	.20-.39	Fringe Benefits	6120	0	0	0	
110	.49	Agency Staff	6120	0	0	0	
110	.40-.99	Other - Nonlabor	6120	0	0	0	
110		Intermediate Care - Total	6120	\$ 0	\$ 0	\$ 0	(Sch 2)
115		Mentally Disordered Care					
115	.01-.19	Salaries and Wages	6130	\$ 0	\$ 0	\$ 0	
115	.20-.39	Fringe Benefits	6130	0	0	0	
115	.49	Agency Staff	6130	0	0	0	
115	.40-.99	Other - Nonlabor	6130	0	0	0	
115		Mentally Disordered Care - Total	6130	\$ 0	\$ 0	\$ 0	(Sch 2)
120		Developmentally Disabled Care					
120	.01-.19	Salaries and Wages	6140	\$ 0	\$ 0	\$ 0	
120	.20-.39	Fringe Benefits	6140	0	0	0	
120	.49	Agency Staff	6140	0	0	0	
120	.40-.99	Other - Nonlabor	6140	0	0	0	
120		Developmentally Disabled Care - Total	6140	\$ 0	\$ 0	\$ 0	(Sch 2)
125		Subacute Care					
125	.01-.19	Salaries and Wages	6150	\$ 0	\$ 0	\$ 0	(Sch 2)
125	.20-.39	Fringe Benefits	6150	0	0	0	(Sch 2)
125	.49	Agency Staff	6150	0	0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150	0	0	0	(Sch 4)
125		Subacute Care - Total	6150	\$ 0	\$ 0	\$ 0	
126		Subacute Care - Pediatric					
126	.01-.19	Salaries and Wages	6160	\$ 0	\$ 0	\$ 0	(Sch 2)
126	.20-.39	Fringe Benefits	6160	0	0	0	(Sch 2)
126	.49	Agency Staff	6160	0	0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160	0	0	0	(Sch 4)
126		Subacute Care - Pediatric - Total	6160	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
COUNTRY VILLA WILSHIRE CONVALESCENT CENTER

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

Provider NPI:
1578557526

OSHPD Facility Number:
206190443

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	327	0	327	(Sch 4)
140		Beauty and Barber - Total	8900	\$ 327	\$ 0	\$ 327	
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	0	0	(Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0	
146		Subtotal 105 - 145		\$ 2,495,955	\$ 31,880	\$ 2,527,835	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	\$ 43,703	\$ 0	\$ 43,703	(Sch 2)
155	.20-.39	Fringe Benefits	6600	11,219	575	11,794	(Sch 2)
155	.49	Agency Staff	6600	0	0	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600	2,771	0	2,771	(Sch 4)
155		Social Services - Total	6600	\$ 57,693	\$ 575	\$ 58,268	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
COUNTRY VILLA WILSHIRE CONVALESCENT CENTER

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

Provider NPI:
1578557526

OSHPD Facility Number:
206190443

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	\$ 52,430	\$ 0	\$ 52,430	(Sch 2)
160	.20-.39	Fringe Benefits	6700	13,281	741	14,022	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	9,895	0	9,895	(Sch 4)
160		Activities - Total	6700	\$ 75,606	\$ 741	\$ 76,347	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 256,131	\$ 0	\$ 256,131	(Sch 6)
165	.20-.39	Fringe Benefits	6900	83,818	(15,488)	68,330	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	539,709	4,917	544,626	(Sch 6)
165		Administration - Total	6900	\$ 879,658	\$ (10,571)	\$ 869,087	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 39,623	\$ 4,413	\$ 44,036	(Sch 3)
166	.20-.39	Fringe Benefits	6900	10,419	224	10,643	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	9,062	0	9,062	(Sch 4)
166		Medical Records - Total	6900	\$ 59,104	\$ 4,637	\$ 63,741	
167		CDPH Licensing Fees	6900	\$ 19,697	\$ 0	\$ 19,697	(Sch 6)
168		Professional Liability Insurance	6900	\$ 152,579	\$ (3,436)	\$ 149,143	(Sch 6)
169		Quality Assurance Fees	6900	\$ 371,115	\$ 0	\$ 371,115	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 69,736	\$ (1,695)	\$ 68,041	(Sch 3)
170	.20-.39	Fringe Benefits	6800	20,674	(2,948)	17,726	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	39	0	39	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 90,449	\$ (4,643)	\$ 85,806	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$ 0	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900	0	0	0	(Sch 6)
174	.49	Agency Staff	6900	0	0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900	0	0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		Subtotal 155 - 174		\$ 1,705,901	\$ (12,697)	\$ 1,693,204	
200		Total		\$ 6,812,685	\$ 784	\$ 6,813,469	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 152,797	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name:
COUNTRY VILLA WILSHIRE CONVALESCENT CENTER

Provider NPI:
1578557526

OSHPD Facility Number:
206190443

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

Line No.	Sub No.	Description	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	(1,313)		(1,313)						
005	3	Plant Operations and Maintenance - Agency Staff	0								
005	4	Plant Operations and Maintenance - Other - Nonlabor	0								
010	1	Housekeeping - Salaries and Wages	0								
010	2	Housekeeping - Fringe Benefits	3,639		3,639						
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	37	37							
040	4	Property Taxes	0								
045	4	Property Insurance	0								
050	4	Interest - Property, Plant, and Equipment	0								
055	4	Interest - Other	0								
060	1	Laundry and Linen - Salaries and Wages	0								
060	2	Laundry and Linen - Fringe Benefits	511		511						
060	3	Laundry and Linen - Agency Staff	(1,828)		(1,828)						
060	4	Laundry and Linen - Other - Nonlabor	0								
065	1	Dietary - Salaries and Wages	(725)				(725)				
065	2	Dietary - Fringe Benefits	(10,150)		(9,958)		(192)				
065	3	Dietary - Agency Staff	0								
065	4	Dietary - Other - Nonlabor	(4,011)	(4,011)							
070	4	Provision for Bad Debts	0								
075	1	Patient Supplies - Salaries and Wages	0								
075	2	Patient Supplies - Fringe Benefits	282		282						
075	3	Patient Supplies - Agency Staff	0								
075	4	Patient Supplies - Other - Nonlabor	(6,219)	(6,219)							
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	571		571						
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	(616)	(616)							
082	1	Occupational Therapy - Salaries and Wages	0								
082	2	Occupational Therapy - Fringe Benefits	0								
082	3	Occupational Therapy - Agency Staff	0								
082	4	Occupational Therapy - Other - Nonlabor	0								
083	1	Speech Pathology - Salaries and Wages	0								
083	2	Speech Pathology - Fringe Benefits	0								
083	3	Speech Pathology - Agency Staff	(16)		(16)						

Provider Name							Fiscal Period			Provider NPI		Adjustments
COUNTRY VILLA WILSHIRE CONVALESCENT CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1578557526		8
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	Not Reported			8	210		Total Facility Group Health Insurance To include total group health insurance costs for informational purpose 42 CFR 413.20 and 413.24 / CMS. Pub. 15-1, Sections 2300 and 2300	\$0	\$152,797	\$152,797		

Provider Name							Fiscal Period	Provider NPI		Adjustments
COUNTRY VILLA WILSHIRE CONVALESCENT CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1578557526		8
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Cost Report			Audit Report						
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>ADJUSTMENTS TO REPORTED COSTS</u>										
2	10.5	035	4	8A-1	035	4	Leases and Rentals	\$31,932	\$37	\$31,969
	10.5	065	4	8A-1	065	4	Dietary - Other - Nonlabor	175,730	(4,011)	171,719
	10.5	075	4	8A-1	075	4	Patient Supplies - Other - Nonlabor	32,315	(6,219)	26,096
	10.5	081	4	8A-1	081	4	Respiratory Therapy - Other - Nonlabor	7,526	(616)	6,910
	10.5	090	4	8A-1	090	4	Laboratory - Other - Nonlabor	3,466	1,439	4,905
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	120,344	6,880	127,224
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	539,709	(34)	539,675 *
							To adjust TwinMed supplies expense to agree with the provider's records. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			
3	10.5	005	2	8A-1	005	2	Plant Operations and Maintenance - Fringe Benefits	\$8,841	(\$1,313)	\$7,528
	10.5	010	2	8A-1	010	2	Housekeeping - Fringe Benefits	(910)	3,639	2,729
	10.5	060	2	8A-1	060	2	Laundry and Linen - Fringe Benefits	(511)	511	0
	10.5	060	3	8A-1	060	3	Laundry and Linen - Agency Staff	82,288	(1,828)	80,460
	10.5	065	2	8A-1	065	2	Dietary - Fringe Benefits	66,810	(9,958)	56,852 *
	10.5	075	2	8A-1	075	2	Patient Supplies - Fringe Benefits	1,149	282	1,431
	10.5	080	2	8A-1	080	2	Physical Therapy - Fringe Benefits	(571)	571	0
	10.5	083	3	8A-1	083	3	Speech Pathology - Agency Staff	78,369	(16)	78,353
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	493,467	39,577	533,044 *
	10.5	155	2	8A-1	155	2	Social Services - Fringe Benefits	11,219	575	11,794
	10.5	160	2	8A-1	160	2	Activities - Fringe Benefits	13,281	741	14,022
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	83,818	(15,488)	68,330
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 539,675	(3,036)	536,639 *
	10.5	166	2	8A-1	166	2	Medical Records - Fringe Benefits	10,419	(1,418)	9,001 *
	10.5	170	2	8A-1	170	2	Inservice Education - Nursing - Fringe Benefits	20,674	(2,628)	18,046 *
							To adjust workers' compensation insurance expense to agree with the provider's schedule. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304			

Provider Name							Fiscal Period	Provider NPI		Adjustments
COUNTRY VILLA WILSHIRE CONVALESCENT CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1578557526		8
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>										
4	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance To adjust liability insurance expense to agree with the provider's invoices and to allocate the expense based on the number of licensed beds. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$152,579	(\$3,436)	\$149,143
5	10.5	065	1	8A-1	065	1	Dietary - Salaries and Wages	\$239,363	(\$725)	\$238,638
	10.5	065	2	8A-1	065	2	Dietary - Fringe Benefits	* 56,852	(192)	56,660
	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages	1,881,817	(11,241)	1,870,576
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	* 533,044	(3,336)	529,708
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 536,639	7,987	544,626
	10.5	166	1	8A-1	166	1	Medical Records - Salaries and Wages	39,623	4,413	44,036
	10.5	166	2	8A-1	166	2	Medical Records - Fringe Benefits	* 9,001	1,642	10,643
	10.5	170	1	8A-1	170	1	Inservice Education - Nursing - Salaries and Wages	69,736	(1,695)	68,041
	10.5	170	2	8A-1	170	2	Inservice Education - Nursing - Fringe Benefits To adjust reported home office costs to agree with Country Villa Health Services home office audit report for fiscal period ended December 31, 2011. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304	* 18,046	(320)	17,726

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
COUNTRY VILLA WILSHIRE CONVALESCENT CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1578557526		8
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 PATIENT DAYS										
6	4.1	5	2	1	15	Medi-Cal Days To adjust Medi-Cal settlement data to agree with the following paid claims summary report: Service Period: January 1, 2011 through December 31, 2011 Payment Period: January 1, 2011 through July 31, 2012 Report Date: August 6, 2012 42 CFR 413.20, 413.50, 413.53, 413.60, and 413.64 CMS Pub. 15-1, Sections 2304 and 2408	17,995	(62)	17,933	

Provider Name							Fiscal Period			Provider NPI		Adjustments
COUNTRY VILLA WILSHIRE CONVALESCENT CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1578557526		8
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>												
	Not Reported			1	14		Medi-Cal Overpayments		\$0			
7							To recover Medi-Cal overpayments because the Share of Cost was not properly deducted from the amount billed. 42 CFR 413.5 and 413.20 CMS Pub. 15-1, Sections 2300 and 2409 CCR, Title 22, Sections 50786 and 51458.1			\$582		
8							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			<u>566</u> <u>\$1,148</u>	\$1,148	