

**REPORT
ON THE
RATE SETTING AUDIT**

**IDYLWOOD CARE CENTER
SUNNYVALE, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1770501744**

**FISCAL PERIOD ENDED
DECEMBER 31, 2011**

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

**Section Chief: Louise Wong
Audit Supervisor: David Mui
Auditor: Philip Chang**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

August 5, 2013

Willard Maloney, Administrator
Idylwood Care Center
1002 West Fremont Avenue
Sunnyvale, CA 94087

IDYLLWOOD CARE CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1770501744
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, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

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

This audit report includes the:

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

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

John Melton, 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 - Richmond at (510) 620-3100.

Original Signed by

Louise Wong, Chief
Audits Section - Richmond
Financial Audits Branch

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
IDYLLWOOD CARE CENTER

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

Provider NPI:
1770501744

OSHPD Facility No.:
206430801

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	\$ 7,758,858	\$ 139.59
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 2,046,110	\$ 36.81
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 1,391,095	\$ 25.03
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 985,141	\$ 17.72
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 127,518	\$ 2.29
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 35,696	\$ 0.64
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 300,677	\$ 5.41
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 608,608	\$ 10.95
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 1,883,168	\$ 33.88
11	Cost of Routine Service/Audited Total Costs	\$ 16,129,208	\$ 15,136,870	\$ 272.33
12	Total Patient Days (Adj)	55,582	55,582	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 290.19	\$ 272.33	
14	Overpayments (Adj)	\$ 0	\$ 0	
15	Medi-Cal Days (Adj 5)	46,799	45,804	
16	Medi-Cal Managed Care Days (Adj 6)		126	
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:
IDYLLWOOD CARE CENTER

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

Provider NPI:
1770501744

OSHPD Facility No.:
206430801

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	

* (From Subacute Care Schedule 1)

**ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR**

Provider Name:
IDYLLWOOD CARE CENTER

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

Provider NPI:
1770501744

OSHPD Facility No.:
206430801

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	\$ 269,368	\$ 269,368		
160	Activities	580,944		\$ 580,944	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
	ANCILLARY SERVICES				
075	Patient Supplies	128,545	0	0	128,545 ***
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	6,908,546	269,368	580,944	7,758,858 *
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	743,269	0	0	743,269
	TOTAL	\$ 8,630,672	\$ 269,368	\$ 580,944	\$ 8,630,672

* (To Schedule 1)

** (To Subacute Care Schedule 1)

*** (To Subacute Care Schedule 2)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
IDYLLWOOD CARE CENTER

Provider NPI:
1770501744

OSHPD Facility Number:
206430801

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 Srvs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 327,153	\$ 327,153										
010	Housekeeping	450,005	1,958	\$ 451,963									
060	Laundry and Linen	217,282	15,419	21,429	\$ 254,130								
065	Dietary	821,382	39,793	55,306	0	\$ 916,481							
155	Social Services	N/A	1,819	2,528	0	0	\$ 4,347						
160	Activities	N/A	26,461	36,776	0	0	0	\$ 63,237					
165	Administration	N/A	23,219	32,270	0	0	0	0		\$ 55,489	\$ 55,489		
166	Medical Records	207,970	2,953	4,104	0	0	0	0		215,028		\$ 215,028	
170	Inservice Education - Nursing	75,252	2,868	3,985	0	0	0	0	\$ 82,105				
ANCILLARY SERVICES													
075	Patient Supplies		0	0	0	0	0	0	0	0	1,109	4,299	\$ 5,408
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		0	0	0	0	0	0	0	0	963	3,733	4,697
081	Respiratory Therapy		0	0	0	0	0	0	0	0	116	450	566
082	Occupational Therapy		0	0	0	0	0	0	0	0	699	2,708	3,407
083	Speech Pathology		0	0	0	0	0	0	0	0	403	1,562	1,965
085	Pharmacy		0	0	0	0	0	0	0	0	1,201	4,654	5,854
090	Laboratory		0	0	0	0	0	0	0	0	95	368	463
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	0	0	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		206,628	287,176	254,130	916,481	4,347	63,237	82,105	1,814,105	47,590	184,415	2,046,110
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	0	0	0	0	0	0	0	6	25	31
145	Other Nonreimbursable		6,035	8,387	0	0	0	0	0	14,422	3,307	12,814	30,543
	TOTAL	\$ 2,099,044	\$ 327,153	\$ 451,963	\$ 254,130	\$ 916,481	\$ 4,347	\$ 63,237	\$ 82,105	\$ 1,828,527	\$ 55,489	\$ 215,028	\$ 2,099,044

* (To Schedule 1)

** (To Subacute Care Schedule 1)

*** (To Subacute Care Schedule 2)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
IDYLLWOOD CARE CENTER

Provider NPI:
1770501744

OSHPD Facility Number:
206430801

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 Srvs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 443,704	\$ 443,704										
010	Housekeeping	49,611	2,656	\$ 52,267									
060	Laundry and Linen	34,628	20,912	2,478	\$ 58,018								
065	Dietary	410,194	53,970	6,396	0	\$ 470,560							
155	Social Services	406	2,467	292	0	0	\$ 3,165						
160	Activities	28,477	35,888	4,253	0	0	0	\$ 68,618					
165	Administration	N/A	31,491	3,732	0	0	0	0		\$ 35,223	\$ 35,223		
166	Medical Records	23,614	4,005	475	0	0	0	0		28,094		\$ 28,094	
170	Inservice Education - Nursing	0	3,889	461	0	0	0	0	\$ 4,350				
ANCILLARY SERVICES													
075	Patient Supplies	149,845	0	0	0	0	0	0	0	149,845	704	562	\$ 151,111
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	241,774	0	0	0	0	0	0	0	241,774	612	488	242,873
081	Respiratory Therapy	29,157	0	0	0	0	0	0	0	29,157	74	59	29,290
082	Occupational Therapy	175,372	0	0	0	0	0	0	0	175,372	444	354	176,169
083	Speech Pathology	101,157	0	0	0	0	0	0	0	101,157	256	204	101,617
085	Pharmacy	301,376	0	0	0	0	0	0	0	301,376	762	608	302,746
090	Laboratory	23,843	0	0	0	0	0	0	0	23,843	60	48	23,951
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
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	418,630	280,241	33,210	58,018	470,560	3,165	68,618	4,350	1,336,792	30,208	24,094	1,391,095
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	1,607	0	0	0	0	0	0	0	1,607	4	3	1,614
145	Other Nonreimbursable	41,748	8,185	970	0	0	0	0	0	50,903	2,099	1,674	54,676
	TOTAL	\$ 2,475,143	\$ 443,704	\$ 52,267	\$ 58,018	\$ 470,560	\$ 3,165	\$ 68,618	\$ 4,350	\$ 2,411,826	\$ 35,223	\$ 28,094	\$ 2,475,143

* (To Schedule 1)

** (To Subacute Care Schedule 1)

*** (To Subacute Care Schedule 2)

ALLOCATION OF CAPITAL COSTS

Provider Name:
IDYLLWOOD CARE CENTER

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

Provider NPI:
1770501744

OSHPD Facility Number:
206430801

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital	Plant Ops	Hskpng	Laundry	Dietary	Soc Svcs	Activities
				Various	5	10	60	65	155	160
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 1,015,625	89%							
	Property Tax (line 40)	131,464	11%	\$ 1,147,089						
005	Plant Operations and Maintenance			49,881	\$ 49,881					
010	Housekeeping			6,567	299	\$ 6,866				
060	Laundry and Linen			51,711	2,351	326	\$ 54,388			
065	Dietary			133,459	6,067	840	0	\$ 140,367		
155	Social Services			6,101	277	38	0	0	\$ 6,416	
160	Activities			88,746	4,035	559	0	0	0	\$ 93,339
165	Administration			77,872	3,540	490	0	0	0	0
166	Medical Records			9,904	450	62	0	0	0	0
170	Inservice Education - Nursing			9,617	437	61	0	0	0	0
	ANCILLARY SERVICES									
075	Patient Supplies			0	0	0	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	0	0	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	0	0	0	0	0
083	Speech Pathology			0	0	0	0	0	0	0
085	Pharmacy			0	0	0	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
	ROUTINE SERVICES									
105	Skilled Nursing Care			692,990	31,505	4,362	54,388	140,367	6,416	93,339
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	0	0	0	0	0	0
145	Other Nonreimbursable			20,240	920	127	0	0	0	0
	TOTAL	\$ 1,147,089	100%	\$ 1,147,089	\$ 49,881	\$ 6,866	\$ 54,388	\$ 140,367	\$ 6,416	\$ 93,339

* (To Schedule 1)

** (To Subacute Care Schedule 1)

*** (To Subacute Care Schedule 2)

ALLOCATION OF CAPITAL COSTS

Provider Name:
IDYLYWOOD CARE CENTER

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

Provider NPI:
1770501744

OSHPD Facility Number:
206430801

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 89% Of Total	Property Tax 11% Of Total
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 1,015,625	89%							
	Property Tax (line 40)	131,464	11%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 81,903	\$ 81,903				
166	Medical Records				10,417		\$ 10,417			
170	Inservice Education - Nursing			\$ 10,115						
ANCILLARY SERVICES										
075	Patient Supplies			0	0	1,637	208	\$ 1,846	\$ 1,634	\$ 212 ***
077	Specialized Support Surfaces			0	0	0	0	0	0	0 ***
080	Physical Therapy			0	0	1,422	181	1,603	1,419	184 ***
081	Respiratory Therapy			0	0	171	22	193	171	22 ***
082	Occupational Therapy			0	0	1,031	131	1,163	1,029	133 ***
083	Speech Pathology			0	0	595	76	671	594	77 ***
085	Pharmacy			0	0	1,773	225	1,998	1,769	229 ***
090	Laboratory			0	0	140	18	158	140	18 ***
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			10,115	1,033,482	70,242	8,934	1,112,659	985,141	127,518 *
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	0	9	1	11	9	1
145	Other Nonreimbursable			0	21,287	4,881	621	26,789	23,719	3,070
	TOTAL	\$ 1,147,089	100%	\$ 10,115	\$ 1,054,769	\$ 81,903	\$ 10,417	\$ 1,147,089	\$ 1,015,625	\$ 131,464

* (To Schedule 1)
** (To Subacute Care Schedule 1)
*** (To Subacute Care Schedule 2)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
IDYLLWOOD CARE CENTER

Provider NPI:
1770501744

OSHPD Facility Number:
206430801

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. 67% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 11% of Total	Quality Assur. Fees 22% of Total	Caregiver Training 0% of Total
	GENERAL SERVICES													
045	Property Insurance	\$ 9,604												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	2,186,167												
	Total Costs Allocable as Administration	2,195,771	67%											
167	CDPH Licensing Fees	41,621	1%											
168	Professional Liability Insurance	350,589	11%											
169	Quality Assurance Fees	709,636	22%											
174	Caregiver Training	0	0%											
	Total	3,297,617	100%						\$ 3,297,617					
	ANCILLARY SERVICES													
075	Patient Supplies			\$ 128,545	\$ -	\$ 149,845	\$ -	\$ 278,390	65,923	\$ 43,896	\$ 832	\$ 7,009	\$ 14,186	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			0	0	241,774	0	241,774	57,252	38,122	723	6,087	12,320	0
081	Respiratory Therapy			0	0	29,157	0	29,157	6,904	4,597	87	734	1,486	0
082	Occupational Therapy			0	0	175,372	0	175,372	41,528	27,652	524	4,415	8,937	0
083	Speech Pathology			0	0	101,157	0	101,157	23,954	15,950	302	2,547	5,155	0
085	Pharmacy			0	0	301,376	0	301,376	71,366	47,520	901	7,587	15,358	0
090	Laboratory			0	0	23,843	0	23,843	5,646	3,759	71	600	1,215	0
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	0	0	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			7,758,858	1,814,105	1,336,792	1,033,482	11,943,238	2,828,149	1,883,168	35,696	300,677	608,608	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	0	1,607	0	1,607	381	253	5	40	82	0
145	Other Nonreimbursable			743,269	14,422	50,903	21,287	829,881	196,515	130,853	2,480	20,893	42,289	0
	SUBTOTAL	\$ 3,297,617		\$ 8,630,672	\$ 1,828,527	\$ 2,411,826	\$ 1,054,769	\$ 13,925,794	\$ 3,297,617					
	Total Administrative Costs							\$ 3,297,617		\$ 2,195,771	\$ 41,621	\$ 350,589	\$ 709,636	\$ -
	Unit Cost Multiplier							0.23679920						
	Accumulated Administration Costs (Sch 2 thru 5)				\$ 270,517	\$ 63,317	\$ 92,320	\$ 426,154						
	TOTAL FACILITY COSTS							\$ 17,649,565						

* (To Schedule 1)
 ** (To Subacute Care Schedule 1)
 *** (To Subacute Care Schedule 2)

STATISTICS FOR COST ALLOCATION

Provider Name:
IDYLLWOOD CARE CENTER

Provider NPI:
1770501744

OSHPD Facility Number:
206430801

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS	Plant Ops (SQ FT) 5	Hskpng (SQ FT) 10	Laundry (LBS) 60	Dietary (MEALS) 65	Soc Srvs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	Inserv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
		(Adj 4)	(Adj 4)	(Adj 4)							
	GENERAL SERVICES										
005	Plant Operations and Maintenance	1,390									
010	Housekeeping	183	183								
060	Laundry and Linen	1,441	1,441	1,441							
065	Dietary	3,719	3,719	3,719							
155	Social Services	170	170	170							
160	Activities	2,473	2,473	2,473							
165	Administration	2,170	2,170	2,170							
166	Medical Records	276	276	276							
170	Inservice Education - Nursing	268	268	268							
	ANCILLARY SERVICES										
075	Patient Supplies									278,390	278,390
077	Specialized Support Surfaces									0	0
080	Physical Therapy									241,774	241,774
081	Respiratory Therapy									29,157	29,157
082	Occupational Therapy									175,372	175,372
083	Speech Pathology									101,157	101,157
085	Pharmacy									301,376	301,376
090	Laboratory									23,843	23,843
095	Home Health Services									0	0
100	Other Ancillary Services									0	0
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	19,311	19,311	19,311	111,164	164,139	7,327,176	7,327,176	7,327,176	11,943,238	11,943,238
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									1,607	1,607
145	Other Nonreimbursable	564	564	564						829,881	829,881
	TOTAL STATISTICS	31,965	30,575	30,392	111,164	164,139	7,327,176	7,327,176	7,327,176	13,925,794	13,925,794
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 269,368 0.036762867	\$ 580,944 0.079286208			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 327,153 10.70001635	\$ 451,963 14.87112079	\$ 254,130 2.28608190	\$ 916,481 5.58356673	\$ 4,347 0.00059328	\$ 63,237 0.00863053	\$ 82,105 0.01120555	\$ 55,489 0.00398465	\$ 215,028 0.01544096
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 443,704 14.51198692	\$ 52,267 1.71975170	\$ 58,018 0.52191299	\$ 470,560 2.86683747	\$ 3,165 0.00043201	\$ 68,618 0.00936488	\$ 4,350 0.00059370	\$ 35,223 0.00252933	\$ 28,094 0.00201740
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 1,147,089 35.88578132	\$ 49,881 1.63143863	\$ 6,866 0.22590324	\$ 54,388 0.48925768	\$ 140,367 0.85516955	\$ 6,416 0.00087569	\$ 93,339 0.01273871	\$ 10,115 0.00138050	\$ 81,903 0.00588136	\$ 10,417 0.00074804

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
IDYWOOD CARE CENTER

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

Provider NPI:
1770501744

OSHPD Facility Number:
206430801

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	Reported ADJUSTMENTS 10.1 Col.13	AS AUDITED	
005		Plant Operations and Maintenance					
005	.01-.19	Salaries and Wages	6200	\$ 244,349	\$ (14,783)	\$ 229,566	(Sch 3)
005	.20-.39	Fringe Benefits	6200	89,221	(5,398)	83,823	(Sch 3)
005	.79	Agency Staff	6200	14,650	(886)	13,764	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	472,277	(28,573)	443,704	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 820,497	\$ (49,640)	\$ 770,857	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 350,928	\$ (21,231)	\$ 329,697	(Sch 3)
010	.20-.39	Fringe Benefits	6300	128,055	(7,747)	120,308	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	52,806	(3,195)	49,611	(Sch 4)
010		Housekeeping - Total	6300	\$ 531,789	\$ (32,173)	\$ 499,616	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 126,320	\$ (7,642)	\$ 118,678	(Sch 5)
020		Depreciation: Leasehold Improvements	7130		0	0	(Sch 5)
025		Depreciation: Equipment	7140	248,060	(15,008)	233,052	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	591,529	(35,788)	555,741	(Sch 5)
040		Property Taxes	7300	139,930	(8,466)	131,464	(Sch 5)
045		Property Insurance	7400	10,222	(618)	9,604	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	115,119	(6,965)	108,154	(Sch 5)
055		Interest - Other	7600	\$	\$ 0	\$ 0	(Sch 6)
057		Subtotal 005 - 055		\$ 2,583,466	\$ (156,300)	\$ 2,427,166	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 169,333	\$ (10,245)	\$ 159,088	(Sch 3)
060	.20-.39	Fringe Benefits	6400	61,941	(3,747)	58,194	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	36,858	(2,230)	34,628	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 268,132	\$ (16,222)	\$ 251,910	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 640,311	\$ (38,739)	\$ 601,572	(Sch 3)
065	.20-.39	Fringe Benefits	6500	233,965	(14,155)	219,810	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	436,609	(26,415)	410,194	(Sch 4)
065		Dietary - Total	6500	\$ 1,310,885	\$ (79,309)	\$ 1,231,576	
070		Provision for Bad Debts	7700	\$	0	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$ 100,236	\$ (6,064)	\$ 94,172	(Sch 2)
075	.20-.39	Fringe Benefits	8100	36,587	(2,214)	34,373	(Sch 2)
075	.79	Agency Staff	8100		0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	159,494	(9,649)	149,845	(Sch 4)
075		Patient Supplies - Total	8100	\$ 296,317	\$ (17,927)	\$ 278,390	
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		0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
IDYWOOD CARE CENTER

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

Provider NPI:
1770501744

OSHPD Facility Number:
206430801

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	Reported ADJUSTMENTS 10.1 Col.13	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	257,343	(15,569)	241,774	(Sch 4)
080		Physical Therapy - Total	8200	\$ 257,343	\$ (15,569)	\$ 241,774	
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	31,035	(1,878)	29,157	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 31,035	\$ (1,878)	\$ 29,157	
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	186,665	(11,293)	175,372	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 186,665	\$ (11,293)	\$ 175,372	
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	107,671	(6,514)	101,157	(Sch 4)
083		Speech Pathology - Total	8280	\$ 107,671	\$ (6,514)	\$ 101,157	
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	320,783	(19,407)	301,376	(Sch 4)
085		Pharmacy - Total	8300	\$ 320,783	\$ (19,407)	\$ 301,376	
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	25,378	(1,535)	23,843	(Sch 4)
090		Laboratory - Total	8400	\$ 25,378	\$ (1,535)	\$ 23,843	
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	\$ 541,590	\$ (541,590)	\$ 0	(Sch 2)
100	.20-.39	Fringe Benefits	8900	197,699	(197,699)	0	(Sch 2)
100	.79	Agency Staff	8900	3,980	(3,980)	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	41,748	(41,748)	0	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 785,017	\$ (785,017)	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
IDYWOOD CARE CENTER

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

Provider NPI:
1770501744

OSHPD Facility Number:
206430801

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	Reported ADJUSTMENTS 10.1 Col.13	AS AUDITED	
101		Subacute Care Ancillary Services					
101	.01-.19	Salaries and Wages	8100-8900	\$	\$ 0	\$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
101	.79	Agency Staff	8100-8900		0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
101		Subacute Care Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
102		Subacute Care - Pediatric Ancillary Services					
102	.01-.19	Salaries and Wages	8100-8900	\$	\$ 0	\$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
102	.79	Agency Staff	8100-8900		0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
104		Subtotal 075 - 102		\$ 2,010,209	\$ (859,140)	\$ 1,151,069	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 5,386,063	\$ (325,857)	\$ 5,060,206	(Sch 2)
105	.20-.39	Fringe Benefits	6110	1,967,366	(119,026)	1,848,340	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	445,588	(26,958)	418,630	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 7,799,017	\$ (471,841)	\$ 7,327,176	
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:
IDYWOOD CARE CENTER

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

Provider NPI:
1770501744

OSHPD Facility Number:
206430801

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	Reported ADJUSTMENTS 10.1 Col.13	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	1,607	0	1,607 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 1,607	\$ 0	\$ 1,607
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$ 0	\$ 541,590	\$ 541,590 (Sch 2)
145	.20-.39	Fringe Benefits	9100	0	197,699	197,699 (Sch 2)
145	.49	Agency Staff	9100	0	3,980	3,980 (Sch 2)
145	.40-.99	Other - Nonlabor	9100	0	41,748	41,748 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 785,017	\$ 785,017
146		Subtotal 105 - 145		\$ 7,800,624	\$ 313,176	\$ 8,113,800
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 209,281	\$ (12,662)	\$ 196,619 (Sch 2)
155	.20-.39	Fringe Benefits	6600	76,384	(4,621)	71,763 (Sch 2)
155	.49	Agency Staff	6600	1,050	(64)	986 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	432	(26)	406 (Sch 4)
155		Social Services - Total	6600	\$ 287,147	\$ (17,373)	\$ 269,774

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
IDYWOOD CARE CENTER

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

Provider NPI:
1770501744

OSHPD Facility Number:
206430801

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	Reported ADJUSTMENTS 10.1 Col.13	AS AUDITED	
160		Activities					
160	.01-.19	Salaries and Wages	6700	\$ 449,533	\$ (27,197)	\$ 422,336	(Sch 2)
160	.20-.39	Fringe Benefits	6700	164,321	(9,941)	154,380	(Sch 2)
160	.49	Agency Staff	6700	4,500	(272)	4,228	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	30,311	(1,834)	28,477	(Sch 4)
160		Activities - Total	6700	\$ 648,665	\$ (39,244)	\$ 609,421	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 476,971	\$ (28,857)	\$ 448,114	(Sch 6)
165	.20-.39	Fringe Benefits	6900	174,271	(10,543)	163,728	(Sch 6)
165	.49	Agency Staff	6900	78,615	(4,756)	73,859	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	1,597,090	(96,624)	1,500,466	(Sch 6)
165		Administration - Total	6900	\$ 2,326,947	\$ (140,780)	\$ 2,186,167	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 159,472	\$ (9,648)	\$ 149,824	(Sch 3)
166	.20-.39	Fringe Benefits	6900	58,090	(3,514)	54,576	(Sch 3)
166	.49	Agency Staff	6900	3,800	(230)	3,570	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	25,135	(1,521)	23,614	(Sch 4)
166		Medical Records - Total	6900	\$ 246,497	\$ (14,913)	\$ 231,584	
167		CDPH Licensing Fees	6900	\$ 44,301	\$ (2,680)	\$ 41,621	(Sch 6)
168		Professional Liability Insurance	6900	\$ 373,165	\$ (22,576)	\$ 350,589	(Sch 6)
169		Quality Assurance Fees	6900	\$ 755,334	\$ (45,698)	\$ 709,636	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 58,595	\$ (3,545)	\$ 55,050	(Sch 3)
170	.20-.39	Fringe Benefits	6800	21,503	(1,301)	20,202	(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	\$ 80,098	\$ (4,846)	\$ 75,252	
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		\$ 4,762,154	\$ (288,110)	\$ 4,474,044	
200		Total		\$ 18,735,470	\$ (1,085,905)	\$ 17,649,565	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 837,921	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name							Fiscal Period			Provider NPI		Adjustments
IDYLWOOD CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1770501744		6
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.						
<u>MEMORANDUM ADJUSTMENT</u>												
1	N/A			8	210	N/A	Total Facility Group Health Insurance To include Group Health Insurance in the audit report for informational purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$0	\$837,921	\$837,921		

Provider Name							Fiscal Period	Provider NPI		Adjustments
IDYLWOOD CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1770501744		6
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>RECLASSIFICATION OF REPORTED COSTS</u>										
2	10.5	100	1	8A-1	100	1	Other Ancillary Services - Salaries and Wages	\$541,590	(\$541,590)	\$0
	10.5	100	2	8A-1	100	2	Other Ancillary Services - Fringe Benefits	197,699	(197,699)	0
	10.5	100	3	8A-1	100	3	Other Ancillary Services - Agency Staff	3,980	(3,980)	0
	10.5	100	4	8A-1	100	4	Other Ancillary Services - Other - Nonlabor	41,748	(41,748)	0
	10.5	135	1	8A-1	145	1	Other Nonreimbursable Services - Salaries and Wages	0	541,590	541,590
	10.5	135	2	8A-1	145	2	Other Nonreimbursable Services - Fringe Benefits	0	197,699	197,699
	10.5	135	3	8A-1	145	3	Other Nonreimbursable Services - Agency Staff	0	3,980	3,980
	10.5	135	4	8A-1	145	4	Other Nonreimbursable Services - Other - Nonlabor	0	41,748	41,748
							To reclassify neurobehavioral expenses to the Other Nonreimbursable Services cost center.			
							42 CFR 413.9, 413.20 and 413.24			
							CMS Pub. 15-1, Sections 2300, 2304, and 2328			

Provider Name							Fiscal Period	Provider NPI		Adjustments
IDYLLWOOD CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1770501744		6
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 COSTS										
3	10.5	005	1	8A-1	005	1	Plant Operations and Maintenance - Salaries and Wages	\$244,349	(\$14,783)	\$229,566
	10.5	005	2	8A-1	005	2	Plant Operations and Maintenance - Fringe Benefits	89,221	(5,398)	83,823
	10.5	005	3	8A-1	005	3	Plant Operations and Maintenance - Agency Staff	14,650	(886)	13,764
	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor	472,277	(28,573)	443,704
	10.5	010	1	8A-1	010	1	Housekeeping - Salaries and Wages	350,928	(21,231)	329,697
	10.5	010	2	8A-1	010	2	Housekeeping - Fringe Benefits	128,055	(7,747)	120,308
	10.5	010	4	8A-1	010	4	Housekeeping - Other - Nonlabor	52,806	(3,195)	49,611
	10.5	015	4	8A-1	015	4	Depreciation - Buildings and Improvements	126,320	(7,642)	118,678
	10.5	025	4	8A-1	025	4	Depreciation - Equipment	248,060	(15,008)	233,052
	10.5	035	4	8A-1	035	4	Leases and Rentals	591,529	(35,788)	555,741
	10.5	040	4	8A-1	040	4	Property Taxes	139,930	(8,466)	131,464
	10.5	045	4	8A-1	045	4	Property Insurance	10,222	(618)	9,604
	10.5	050	4	8A-1	050	4	Interest - Property, Plant, and Equipment	115,119	(6,965)	108,154
	10.5	060	1	8A-1	060	1	Laundry and Linen - Salaries and Wages	169,333	(10,245)	159,088
	10.5	060	2	8A-1	060	2	Laundry and Linen - Fringe Benefits	61,941	(3,747)	58,194
	10.5	060	4	8A-1	060	4	Laundry and Linen - Other - Nonlabor	36,858	(2,230)	34,628
	10.5	065	1	8A-1	065	1	Dietary - Salaries and Wages	640,311	(38,739)	601,572
	10.5	065	2	8A-1	065	2	Dietary - Fringe Benefits	233,965	(14,155)	219,810
	10.5	065	4	8A-1	065	4	Dietary - Other - Nonlabor	436,609	(26,415)	410,194
	10.5	075	1	8A-1	075	1	Patient Supplies - Salaries and Wages	100,236	(6,064)	94,172
	10.5	075	2	8A-1	075	2	Patient Supplies - Fringe Benefits	36,587	(2,214)	34,373
	10.5	075	4	8A-1	075	4	Patient Supplies - Other - Nonlabor	159,494	(9,649)	149,845
	10.5	080	4	8A-1	080	4	Physical Therapy - Other - Nonlabor	257,343	(15,569)	241,774
	10.5	081	4	8A-1	081	4	Respiratory Therapy - Other - Nonlabor	31,035	(1,878)	29,157
	10.5	082	4	8A-1	082	4	Occupational Therapy - Other - Nonlabor	186,665	(11,293)	175,372
	10.5	083	4	8A-1	083	4	Speech Pathology - Other - Nonlabor	107,671	(6,514)	101,157
	10.5	085	4	8A-1	085	4	Pharmacy - Other - Nonlabor	320,783	(19,407)	301,376
	10.5	090	4	8A-1	090	4	Laboratory - Other - Nonlabor	25,378	(1,535)	23,843
	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages	5,386,063	(325,857)	5,060,206
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	1,967,366	(119,026)	1,848,340
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	445,588	(26,958)	418,630

-Continued on next page-

Provider Name							Fiscal Period	Provider NPI		Adjustments
IDYLLWOOD CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1770501744		6
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.				
-Continued from previous page-							ADJUSTMENT TO REPORTED COSTS			
3	10.5	155	1	8A-1	155	1	Social Services - Salaries and Wages	\$209,281	(\$12,662)	\$196,619
	10.5	155	2	8A-1	155	2	Social Services - Fringe Benefits	76,384	(4,621)	71,763
	10.5	155	3	8A-1	155	3	Social Services - Agency Staff	1,050	(64)	986
	10.5	155	4	8A-1	155	4	Social Services - Other - Nonlabor	432	(26)	406
	10.5	160	1	8A-1	160	1	Activities - Salaries and Wages	449,533	(27,197)	422,336
	10.5	160	2	8A-1	160	2	Activities - Fringe Benefits	164,321	(9,941)	154,380
	10.5	160	3	8A-1	160	3	Activities - Agency Staff	4,500	(272)	4,228
	10.5	160	4	8A-1	160	4	Activities - Other - Nonlabor	30,311	(1,834)	28,477
	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	476,971	(28,857)	448,114
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	174,271	(10,543)	163,728
	10.5	165	3	8A-1	165	3	Administration - Agency Staff	78,615	(4,756)	73,859
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	1,597,090	(96,624)	1,500,466
	10.5	166	1	8A-1	166	1	Medical Records - Salaries and Wages	159,472	(9,648)	149,824
	10.5	166	2	8A-1	166	2	Medical Records - Fringe Benefits	58,090	(3,514)	54,576
	10.5	166	3	8A-1	166	3	Medical Records - Agency Staff	3,800	(230)	3,570
	10.5	166	4	8A-1	166	4	Medical Records - Other - Nonlabor	25,135	(1,521)	23,614
	10.5	167	4	8A-1	167	4	Administration - CDPH Licensing Fees	44,301	(2,680)	41,621
	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance	373,165	(22,576)	350,589
	10.5	169	4	8A-1	169	4	Administration - Quality Assurance Fees	755,334	(45,698)	709,636
	10.5	170	1	8A-1	170	1	Inservice Education - Nursing - Salaries and Wages	58,595	(3,545)	55,050
	10.5	170	2	8A-1	170	2	Inservice Education - Nursing - Fringe Benefits	21,503	(1,301)	20,202
	10.5	175	5	8A-1	200	N/A	Total	18,735,470	(1,085,905)	17,649,565
							To eliminate Neurobehavioral expenses not related to patient care.			
							42 CFR 413.9(c)(3)			
							CMS Pub. 15-1, Sections 2102.3 and 2105			

Provider Name							Fiscal Period		Provider NPI		Adjustments
IDYLWOOD CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1770501744		6
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>											
4	10.7	100	1,2,3	7	100	N/A	Other Ancillary Services (Square Feet)	564	(564)	0	
	10.7	145	1,2,3	7	145	N/A	Other Nonreimbursable	0	564	564	
							To reclassify Other Nonreimbursable statistics to agree with adjustment number 2.				
							42 CFR 413.24 and 413.50				
							CMS Pub. 15-1, Sections 2304 and 2306				

Provider Name							Fiscal Period	Provider NPI	Adjustments	
IDYLWOOD CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1770501744	6	
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 PATIENT DAYS</u>										
5	4.1	005	2	1	15	N/A	Medi-Cal Days To adjust reported Medi-Cal Nursing Facility days based on the followir Fiscal Intermediary Payment Data Service Period: January 1, 2011 through December 31, 2011 Payment Period: January 1, 2011 through March 12, 2013 March 13, 2013 Report Date: 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	46,799	(995)	45,804
6	Not Reported			1	16	N/A	Medi-Cal Managed Care Days To include Medi-Cal Managed Care days to agree with the provider's patient census records. 42 CFR 413.20 and 413.50 CMS Pub. 15-1, Sections 2205 and 2304	0	126	126