

**REPORT
ON THE
RATE SETTING AUDIT**

**TOWN AND COUNTRY MANOR
SANTA ANA, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1376532051**

**FISCAL PERIOD ENDED
JUNE 30, 2011**

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

**Section Chief: Margaret A. Varho
Audit Supervisor: Felipe Avila
Auditor: Andre Shammass**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

Date: July 31, 2013

Dirk E. De Wolfe, Administrator
Town and Country Manor
555 East Memory Lane
Santa Ana, CA 92706

TOWN AND COUNTRY MANOR
NATIONAL PROVIDER IDENTIFIER (NPI) 1376532051
FISCAL PERIOD ENDED JUNE 30, 2011

We have examined the facility's Integrated Disclosure and Medi-Cal Cost Report for the above-referenced fiscal period. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code and was limited to a review of the cost report and accompanying financial statements, Medi-Cal payment data reports, prior fiscal period's Medi-Cal program audit report, and Medicare audit report for the current fiscal period, if applicable and available.

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

This audit report includes the:

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

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

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

Dirk E. De Wolfe
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If you disagree with the decision of the Department, you may appeal by writing to:

Chief
Department of Health Care Services
Office of Administrative Hearings and Appeals
1029 J Street, Suite 200
Sacramento, CA 95814
(916) 322-5603

The written notice of disagreement must be received by the Department within 60 calendar days from the day you receive this letter. A copy of this notice should be sent to:

United States Postal Service (USPS)

Assistant Chief Counsel
Department of Health Care Services
Office of Legal Services
MS 0010
PO Box 997413
Sacramento, CA 95899

Courier (UPS, FedEx, etc.)

Assistant Chief Counsel
Department of Health Care Services
Office of Legal Services
MS 0010
1501 Capitol Avenue, Suite 71.5001
Sacramento, CA 95814
(916) 440-7700

The procedures that govern an appeal are contained in Welfare and Institutions Code, Section 14171, and California Code of Regulations, Title 22, Section 51016, et seq.

If you have questions regarding this report, you may call the Audits Section—Santa Ana at (714) 558-4434.

(Original signed by Margaret Varho)

Margaret A. Varho, Chief
Audits Section—Santa Ana
Financial Audits Branch

Certified

cc: Bill Azevedo
Accurate Business Results
4541 E. Anaheim St.
Long Beach, CA 90804

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
TOWN AND COUNTRY MANOR

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 2011

Provider NPI:
1376532051

OSHPD Facility No.:
206301754

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	\$ 3,909,992	\$ 157.17
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 838,158	\$ 33.69
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 793,501	\$ 31.90
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 98,021	\$ 3.94
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 4,518	\$ 0.18
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 18,098	\$ 0.73
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 139,835	\$ 5.62
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 682,708	\$ 27.44
11	Cost of Routine Service/Audited Total Costs	\$ 6,525,358	\$ 6,484,830	\$ 260.68
12	Total Patient Days (Adj)	24,877	24,877	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 262.30	\$ 260.68	
14	Overpayments (Adj)	\$ 0	\$ 0	
15	Medi-Cal Days (Adj 2)	8,131	338	
16	Medi-Cal Managed Care Days (Adj 3)		7,793	
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:
TOWN AND COUNTRY MANOR

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 2011

Provider NPI:
1376532051

OSHPD Facility No.:
206301754

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

**ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR**

Provider Name:
TOWN AND COUNTRY MANOR

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 2011

Provider NPI:
1376532051

OSHPD Facility No.:
206301754

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	\$ 78,034	\$ 78,034		
160	Activities	166,016		\$ 166,016	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
	ANCILLARY SERVICES				
075	Patient Supplies	9,474	0	0	9,474
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	707,513	0	0	707,513
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	587,190	0	0	587,190
083	Speech Pathology	100,644	0	0	100,644
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	3,665,942	78,034	166,016	3,909,992 *
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	454,925	0	0	454,925
	TOTAL	\$ 5,769,738	\$ 78,034	\$ 166,016	\$ 5,769,738

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
TOWN AND COUNTRY MANOR

Provider NPI:
1376532051

OSHPD Facility Number:
206301754

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 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	\$ 49,128	\$ 49,128										
010	Housekeeping	81,300	2,239	\$ 83,539									
060	Laundry and Linen	48,407	3,303	5,884	\$ 57,594								
065	Dietary	491,665	5,568	9,920	0	\$ 507,154							
155	Social Services	N/A	6,604	11,766	0	0	\$ 18,370						
160	Activities	N/A	188	335	0	0	0	\$ 523					
165	Administration	N/A	8,457	15,067	0	0	0	0		\$ 23,525	\$ 23,525		
166	Medical Records	155,594	83	148	0	0	0	0		155,826		\$ 155,826	
170	Inservice Education - Nursing	77,300	461	821	0	0	0	0	\$ 78,582				
ANCILLARY SERVICES													
075	Patient Supplies		97	172	0	0	0	0	0	269	295	1,952	\$ 2,516
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		567	1,010	0	0	0	0	0	1,577	2,024	13,408	17,010
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		293	522	0	0	0	0	0	815	1,675	11,096	13,586
083	Speech Pathology		0	0	0	0	0	0	0	0	288	1,909	2,197
085	Pharmacy		0	0	0	0	0	0	0	0	1,390	9,208	10,598
090	Laboratory		0	0	0	0	0	0	0	0	292	1,936	2,228
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	448	2,968	3,416
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		20,450	36,433	57,594	507,154	18,370	523	78,582	719,106	15,615	103,436	838,158 *
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		818	1,458	0	0	0	0	0	2,276	76	506	2,858
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	1,420	9,407	10,828
	TOTAL	\$ 903,394	\$ 49,128	\$ 83,539	\$ 57,594	\$ 507,154	\$ 18,370	\$ 523	\$ 78,582	\$ 724,044	\$ 23,525	\$ 155,826	\$ 903,394

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
TOWN AND COUNTRY MANOR

Provider NPI:
1376532051

OSHPD Facility Number:
206301754

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 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	\$ 100,619	\$ 100,619										
010	Housekeeping	7,186	4,585	\$ 11,771									
060	Laundry and Linen	9,962	6,764	829	\$ 17,556								
065	Dietary	410,078	11,404	1,398	0	\$ 422,880							
155	Social Services	0	13,526	1,658	0	0	\$ 15,184						
160	Activities	15,813	385	47	0	0	0	\$ 16,246					
165	Administration	N/A	17,321	2,123	0	0	0	0		\$ 19,444	\$ 19,444		
166	Medical Records	6,408	171	21	0	0	0	0		6,600		\$ 6,600	
170	Inservice Education - Nursing	3,145	944	116	0	0	0	0	\$ 4,205				
ANCILLARY SERVICES													
075	Patient Supplies	93,477	198	24	0	0	0	0	0	93,699	244	83	\$ 94,026
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	425	1,161	142	0	0	0	0	0	1,729	1,673	568	3,970
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	0	600	74	0	0	0	0	0	673	1,385	470	2,528
083	Speech Pathology	746	0	0	0	0	0	0	0	746	238	81	1,065
085	Pharmacy	489,072	0	0	0	0	0	0	0	489,072	1,149	390	490,611
090	Laboratory	102,826	0	0	0	0	0	0	0	102,826	242	82	103,150
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	157,623	0	0	0	0	0	0	0	157,623	370	126	158,119
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	253,127	41,883	5,134	17,556	422,880	15,184	16,246	4,205	776,213	12,907	4,381	793,501 *
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	20,712	1,676	205	0	0	0	0	0	22,593	63	21	22,678
145	Other Nonreimbursable	44,759	0	0	0	0	0	0	0	44,759	1,174	398	46,331
	TOTAL	\$ 1,715,978	\$ 100,619	\$ 11,771	\$ 17,556	\$ 422,880	\$ 15,184	\$ 16,246	\$ 4,205	\$ 1,689,934	\$ 19,444	\$ 6,600	\$ 1,715,978

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
TOWN AND COUNTRY MANOR

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 2011

Provider NPI:
1376532051

OSHPD Facility Number:
206301754

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)	\$ 108,802	96%							
	Property Tax (line 40)	5,015	4%	\$ 113,817						
005	Plant Operations and Maintenance			13,133	\$ 13,133					
010	Housekeeping			4,588	598	\$ 5,186				
060	Laundry and Linen			6,769	883	365	\$ 8,017			
065	Dietary			11,412	1,488	616	0	\$ 13,516		
155	Social Services			13,535	1,765	730	0	0	\$ 16,031	
160	Activities			386	50	21	0	0	0	\$ 457
165	Administration			17,332	2,261	935	0	0	0	0
166	Medical Records			171	22	9	0	0	0	0
170	Inservice Education - Nursing			945	123	51	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			198	26	11	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			1,162	152	63	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			600	78	32	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			41,910	5,467	2,262	8,017	13,516	16,031	457
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
NONREIMBURSABLE										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			1,677	219	91	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 113,817	100%	\$ 113,817	\$ 13,133	\$ 5,186	\$ 8,017	\$ 13,516	\$ 16,031	\$ 457

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
TOWN AND COUNTRY MANOR

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 2011

Provider NPI:
1376532051

OSHPD Facility Number:
206301754

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 96% Of Total	Property Tax 4% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 108,802	96%							
	Property Tax (line 40)	5,015	4%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 20,529	\$ 20,529				
166	Medical Records				202		\$ 202			
170	Inservice Education - Nursing			\$ 1,119						
	ANCILLARY SERVICES									
075	Patient Supplies			0	235	257	3	\$ 495	\$ 473	\$ 22
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	1,376	1,766	17	3,160	3,021	139
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	711	1,462	14	2,187	2,091	96
083	Speech Pathology			0	0	251	2	254	243	11
085	Pharmacy			0	0	1,213	12	1,225	1,171	54
090	Laboratory			0	0	255	3	258	246	11
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	391	4	395	377	17
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
	ROUTINE SERVICES									
105	Skilled Nursing Care			1,119	88,778	13,627	134	102,539	98,021	4,518 *
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	1,986	67	1	2,054	1,963	90
145	Other Nonreimbursable			0	0	1,239	12	1,252	1,196	55
	TOTAL	\$ 113,817	100%	\$ 1,119	\$ 93,086	\$ 20,529	\$ 202	\$ 113,817	\$ 108,802	\$ 5,015

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
TOWN AND COUNTRY MANOR

Provider NPI:
1376532051

OSHPD Facility Number:
206301754

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 2011

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Accum Costs (From Sch 2)	Accum Costs (From Sch 3)	Accum Costs (From Sch 4)	Accum Costs (From Sch 5)	Total Accum Costs	Allocated Admin. Costs	Admin. 81% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 17% of Total	Quality Assur. Fees 0% of Total	Caregiver Training 0% of Total
	GENERAL SERVICES													
045	Property Insurance	\$ 9,116												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,019,378												
	Total Costs Allocable as Administration	1,028,494	81%											
167	CDPH Licensing Fees	27,265	2%											
168	Professional Liability Insurance	210,660	17%											
169	Quality Assurance Fees	0	0%											
174	Caregiver Training	0	0%											
	Total	1,266,419	100%						\$ 1,266,419					
	ANCILLARY SERVICES													
075	Patient Supplies			\$ 9,474	\$ 269	\$ 93,699	\$ 235	\$ 103,677	15,863	\$ 12,883	\$ 342	\$ 2,639	\$ -	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			707,513	1,577	1,729	1,376	712,195	108,972	88,499	2,346	18,127	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			587,190	815	673	711	589,389	90,181	73,239	1,942	15,001	0	0
083	Speech Pathology			100,644	0	746	0	101,390	15,514	12,599	334	2,581	0	0
085	Pharmacy			0	0	489,072	0	489,072	74,832	60,773	1,611	12,448	0	0
090	Laboratory			0	0	102,826	0	102,826	15,733	12,777	339	2,617	0	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	157,623	0	157,623	24,118	19,587	519	4,012	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			3,909,992	719,106	776,213	88,778	5,494,089	840,641	682,708	18,098	139,835	0	0
110	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0
	NONREIMBURSABLE													
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	2,276	22,593	1,986	26,856	4,109	3,337	88	684	0	0
145	Other Nonreimbursable			454,925	0	44,759	0	499,684	76,456	62,092	1,646	12,718	0	0
	SUBTOTAL	\$ 1,266,419		\$ 5,769,738	\$ 724,044	\$ 1,689,934	\$ 93,086	\$ 8,276,802	\$ 1,266,419					
	Total Administrative Costs							\$ 1,266,419		\$ 1,028,494	\$ 27,265	\$ 210,660	\$ -	\$ -
	Unit Cost Multiplier							0.15300825						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 179,350	\$ 26,044	\$ 20,731	\$ 226,125							
	TOTAL FACILITY COSTS							\$ 9,769,346						

*(To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
TOWN AND COUNTRY MANOR

Provider NPI:
1376532051

OSHPD Facility Number:
206301754

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 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	4,769									
010	Housekeeping	1,666	1,666								
060	Laundry and Linen	2,458	2,458	2,458							
065	Dietary	4,144	4,144	4,144							
155	Social Services	4,915	4,915	4,915							
160	Activities	140	140	140							
165	Administration	6,294	6,294	6,294							
166	Medical Records	62	62	62							
170	Inservice Education - Nursing	343	343	343							
	ANCILLARY SERVICES										
075	Patient Supplies	72	72	72						103,677	103,677
077	Specialized Support Surfaces									0	0
080	Physical Therapy	422	422	422						712,195	712,195
081	Respiratory Therapy									0	0
082	Occupational Therapy	218	218	218						589,389	589,389
083	Speech Pathology									101,390	101,390
085	Pharmacy									489,072	489,072
090	Laboratory									102,826	102,826
095	Home Health Services									0	0
100	Other Ancillary Services									157,623	157,623
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	15,219	15,219	15,219	124,260	74,556	3,919,069	3,919,069	3,919,069	5,494,089	5,494,089
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	609	609	609						26,856	26,856
145	Other Nonreimbursable									499,684	499,684
	TOTAL STATISTICS	41,331	36,562	34,896	124,260	74,556	3,919,069	3,919,069	3,919,069	8,276,802	8,276,802
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 78,034 0.019911362	\$ 166,016 0.042361081			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 49,128 1.34369017	\$ 83,539 2.39393019	\$ 57,594 0.46349647	\$ 507,154 6.80231905	\$ 18,370 0.00468744	\$ 523 0.00013352	\$ 78,582 0.02005119	\$ 23,525 0.00284223	\$ 155,826 0.01882680
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 100,619 2.75201028	\$ 11,771 0.33731228	\$ 17,556 0.14128082	\$ 422,880 5.67198016	\$ 15,184 0.00387440	\$ 16,246 0.00414525	\$ 4,205 0.00107287	\$ 19,444 0.00234924	\$ 6,600 0.00079735
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 113,817 2.75379255	\$ 13,133 0.35919361	\$ 5,186 0.14861975	\$ 8,017 0.06451817	\$ 13,516 0.18128782	\$ 16,031 0.00409046	\$ 457 0.00011651	\$ 1,119 0.00028546	\$ 20,529 0.00248025	\$ 202 0.00002443

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
TOWN AND COUNTRY MANOR

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 2011

Provider NPI:
1376532051

OSHPD Facility Number:
206301754

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	\$ 36,507	\$ 0	\$ 36,507	(Sch 3)
005	.20-.39	Fringe Benefits	6200	12,621	0	12,621	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	100,619	0	100,619	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 149,747	\$ 0	\$ 149,747	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 58,007	\$ 0	\$ 58,007	(Sch 3)
010	.20-.39	Fringe Benefits	6300	23,293	0	23,293	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	7,186	0	7,186	(Sch 4)
010		Housekeeping - Total	6300	\$ 88,486	\$ 0	\$ 88,486	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 56,990	\$ 0	\$ 56,990	(Sch 5)
020		Depreciation: Leasehold Improvements	7130		0	0	(Sch 5)
025		Depreciation: Equipment	7140	42,296	0	42,296	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	4,094	0	4,094	(Sch 5)
035		Leases and Rentals	7200		0	0	(Sch 5)
040		Property Taxes	7300	5,015	0	5,015	(Sch 5)
045		Property Insurance	7400	9,116	0	9,116	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	5,422	0	5,422	(Sch 6)
055		Interest - Other	7600	\$	\$ 0	\$ 0	(Sch 6)
057		Subtotal 005 - 055		\$ 361,166	\$ 0	\$ 361,166	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 35,702	\$ 0	\$ 35,702	(Sch 3)
060	.20-.39	Fringe Benefits	6400	12,705	0	12,705	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	9,962	0	9,962	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 58,369	\$ 0	\$ 58,369	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 368,552	\$ 0	\$ 368,552	(Sch 3)
065	.20-.39	Fringe Benefits	6500	123,113	0	123,113	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	410,078	0	410,078	(Sch 4)
065		Dietary - Total	6500	\$ 901,743	\$ 0	\$ 901,743	
070		Provision for Bad Debts	7700	\$	0	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100		0	0	(Sch 2)
075	.79	Agency Staff	8100	9,474	0	9,474	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	93,477	0	93,477	(Sch 4)
075		Patient Supplies - Total	8100	\$ 102,951	\$ 0	\$ 102,951	
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:
TOWN AND COUNTRY MANOR

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 2011

Provider NPI:
1376532051

OSHPD Facility Number:
206301754

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
080		Physical Therapy					
080	.01-.19	Salaries and Wages	8200	\$	\$ 0	\$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200		0	0	(Sch 2)
080	.79	Agency Staff	8200	707,513	0	707,513	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	425	0	425	(Sch 4)
080		Physical Therapy - Total	8200	\$ 707,938	\$ 0	\$ 707,938	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$	\$ 0	\$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220		0	0	(Sch 2)
081	.79	Agency Staff	8220		0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220		0	0	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$	\$ 0	\$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250		0	0	(Sch 2)
082	.79	Agency Staff	8250	587,190	0	587,190	(Sch 2)
082	.40-.99	Other - Nonlabor	8250		0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 587,190	\$ 0	\$ 587,190	
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	100,644	0	100,644	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	746	0	746	(Sch 4)
083		Speech Pathology - Total	8280	\$ 101,390	\$ 0	\$ 101,390	
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	489,072	0	489,072	(Sch 4)
085		Pharmacy - Total	8300	\$ 489,072	\$ 0	\$ 489,072	
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	102,826	0	102,826	(Sch 4)
090		Laboratory - Total	8400	\$ 102,826	\$ 0	\$ 102,826	
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	\$	\$ 0	\$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800		0	0	(Sch 2)
095	.79	Agency Staff	8800		0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800		0	0	(Sch 4)
095		Home Health Services - Total	8800	\$ 0	\$ 0	\$ 0	
100		Other Ancillary Services					
100	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0	(Sch 2)
100	.20-.39	Fringe Benefits	8900		0	0	(Sch 2)
100	.79	Agency Staff	8900		0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	157,623	0	157,623	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 157,623	\$ 0	\$ 157,623	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
TOWN AND COUNTRY MANOR

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 2011

Provider NPI:
1376532051

OSHPD Facility Number:
206301754

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	(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		\$ 2,248,990	\$ 0	\$ 2,248,990	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 2,814,185	\$ 0	\$ 2,814,185	(Sch 2)
105	.20-.39	Fringe Benefits	6110	851,757	0	851,757	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	278,662	(25,535)	253,127	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 3,944,604	\$ (25,535)	\$ 3,919,069	
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:
TOWN AND COUNTRY MANOR

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 2011

Provider NPI:
1376532051

OSHPD Facility Number:
206301754

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED
128		Transitional Inpatient Care				
128	.01-.19	Salaries and Wages	6170	\$	\$ 0	\$ 0
128	.20-.39	Fringe Benefits	6170		0	0
128	.49	Agency Staff	6170		0	0
128	.40-.99	Other - Nonlabor	6170		0	0
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0 (Sch 2)
130		Hospice Inpatient Care				
130	.01-.19	Salaries and Wages	6180	\$	\$ 0	\$ 0
130	.20-.39	Fringe Benefits	6180		0	0
130	.49	Agency Staff	6180		0	0
130	.40-.99	Other - Nonlabor	6180		0	0
130		Hospice Inpatient Care - Total	6180	\$ 0	\$ 0	\$ 0 (Sch 2)
135		Other Routine Services				
135	.01-.19	Salaries and Wages	6190	\$	\$ 0	\$ 0
135	.20-.39	Fringe Benefits	6190		0	0
135	.49	Agency Staff	6190		0	0
135	.40-.99	Other - Nonlabor	6190		0	0
135		Other Routine Services - Total	6190	\$ 0	\$ 0	\$ 0 (Sch 2)
		Other Nonreimbursable				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0 (Sch 2)
139	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
139	.49	Agency Staff	9100		0	0 (Sch 2)
139	.40-.99	Other - Nonlabor	9100		0	0 (Sch 4)
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0 (Sch 2)
140	.20-.39	Fringe Benefits	8900		0	0 (Sch 2)
140	.49	Agency Staff	8900		0	0 (Sch 2)
140	.40-.99	Other - Nonlabor	8900	20,712	0	20,712 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 20,712	\$ 0	\$ 20,712
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$ 355,243	\$ 0	\$ 355,243 (Sch 2)
145	.20-.39	Fringe Benefits	9100	99,682	0	99,682 (Sch 2)
145	.49	Agency Staff	9100		0	0 (Sch 2)
145	.40-.99	Other - Nonlabor	9100	19,224	25,535	44,759 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 474,149	\$ 25,535	\$ 499,684
146		Subtotal 105 - 145		\$ 4,439,465	\$ 0	\$ 4,439,465
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 58,925	\$ 0	\$ 58,925 (Sch 2)
155	.20-.39	Fringe Benefits	6600	19,109	0	19,109 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600		0	0 (Sch 4)
155		Social Services - Total	6600	\$ 78,034	\$ 0	\$ 78,034

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
TOWN AND COUNTRY MANOR

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 2011

Provider NPI:
1376532051

OSHPD Facility Number:
206301754

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	\$ 118,779	\$ 0	\$ 118,779	(Sch 2)
160	.20-.39	Fringe Benefits	6700	47,237	0	47,237	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	15,813	0	15,813	(Sch 4)
160		Activities - Total	6700	\$ 181,829	\$ 0	\$ 181,829	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 472,228	\$ 0	\$ 472,228	(Sch 6)
165	.20-.39	Fringe Benefits	6900	178,375	0	178,375	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	368,775	0	368,775	(Sch 6)
165		Administration - Total	6900	\$ 1,019,378	\$ 0	\$ 1,019,378	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 126,355	\$ 0	\$ 126,355	(Sch 3)
166	.20-.39	Fringe Benefits	6900	29,239	0	29,239	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	6,408	0	6,408	(Sch 4)
166		Medical Records - Total	6900	\$ 162,002	\$ 0	\$ 162,002	
167		CDPH Licensing Fees	6900	\$ 27,265	\$ 0	\$ 27,265	(Sch 6)
168		Professional Liability Insurance	6900	\$ 210,660	\$ 0	\$ 210,660	(Sch 6)
169		Quality Assurance Fees	6900	\$	\$ 0	\$ 0	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 61,362	\$ 0	\$ 61,362	(Sch 3)
170	.20-.39	Fringe Benefits	6800	15,938	0	15,938	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	3,145	0	3,145	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 80,445	\$ 0	\$ 80,445	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900		0	0	(Sch 6)
174	.49	Agency Staff	6900		0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900		0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		Subtotal 155 - 174		\$ 1,759,613	\$ 0	\$ 1,759,613	
200		Total		\$ 9,769,346	\$ 0	\$ 9,769,346	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 0	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name							Fiscal Period		Provider NPI		Adjustments
TOWN AND COUNTRY MANOR							JULY 1, 2010 THROUGH JUNE 30, 2011		1376532051		3
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>											
1	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	\$278,662	(\$25,535)	\$253,127	
	10.5	145	4	8A-1	145	4	Other Nonreimbursable	19,224	25,535	44,759	
							To reclassify Assited Living's Beauty and Barber expense to the proper cost center.				
							42 CFR 413.20 and 413.24				
							CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8				

Provider Name							Fiscal Period		Provider NPI		Adjustments
TOWN AND COUNTRY MANOR							JULY 1, 2010 THROUGH JUNE 30, 2011		1376532051		3
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
ADJUSTMENTS TO REPORTED PATIENT DAYS											
2	4.1	5	2	1	15	N/A	Medi-Cal Days To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: July 1, 2010 through June 30, 2011 Payment Period: July 1, 2010 through September 30, 2011 Report Date: October 26, 2012 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408 CCR, Title 22, Section 51541	8,131	(7,793)	338	
3	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	7,793	7,793	