

**REPORT
ON THE
RATE SETTING AUDIT**

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

**FISCAL PERIOD ENDED
DECEMBER 31, 2012**

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

**Section Chief: Allen Dervi
Audit Supervisor: Henry Kwan
Auditor: William Zhu**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

June 19, 2014

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

COUNTRY VILLA WILSHIRE CONVALESCENT CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1578557526
FISCAL PERIOD ENDED DECEMBER 31, 2012

We have examined the facility's Integrated Disclosure and Medi-Cal Cost Report for the above-referenced fiscal period. We also examined the facility's use of and Records of Noncovered Services deducted from patient share of cost. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code and 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, patient days, and use of share of cost for the above fiscal period in accordance with Medi-Cal reimbursement principles.

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules
2. Audit adjustments that include a summary of the total due the State in the amount of \$6,670, 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.

Ruth Santo Domingo Mendoza
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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:

Lisa Alder, Chief
Department of Health Care Services
Office of Administrative Hearings and Appeals
MS 0017
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

Allen Dervi, 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, 2012 THROUGH DECEMBER 31, 2012

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	\$ 2,612,743	\$ 95.92
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 696,384	\$ 25.57
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 526,817	\$ 19.34
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 298,499	\$ 10.96
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 26,313	\$ 0.97
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 17,215	\$ 0.63
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 110,027	\$ 4.04
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 308,363	\$ 11.32
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 743,762	\$ 27.31
11	Cost of Routine Service/Audited Total Costs	\$ 5,273,832	\$ 5,340,123	\$ 196.05
12	Total Patient Days (Adj 9)	27,238	27,239	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 193.62	\$ 196.05	
14	Overpayments (Adjs 11, 12)	\$ 0	\$ (6,670)	
15	Medi-Cal Days (Adj 10)	17,878	17,838	
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	
21	Medi-Cal Days (Adj)	0	0	
MENTALLY DISORDERED CARE				
22	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
23	Total Patient Days (Adj)	0	0	
24	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
25	Overpayments (Adj)	\$ 0	\$ 0	
DEVELOPMENTALLY DISABLED CARE				
26	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
27	Total Patient Days (Adj)	0	0	
28	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
29	Overpayments (Adj)	\$ 0	\$ 0	
30	Medi-Cal Days (Adj)	0	0	
SUBACUTE CARE				
31	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00
32	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
33	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
34	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
35	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00
36	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
37	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00
38	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
39	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
40	Cost of Administration (Subacute Care Sch.1, Ln. 34)	\$ N/A	\$ 0	\$ 0.00
41	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
42	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
43	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
44	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, 2012 THROUGH DECEMBER 31, 2012

NPI:

1578557526

OSHPD Facility No.:

206190443

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

**ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR**

Provider Name:
COUNTRY VILLA WILSHIRE CONVALESCENT CENTER

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1578557526

OSHPD Facility No.:
206190443

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs	Activities	Total
			155	160	
	GENERAL SERVICES				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 83,506	\$ 83,506		
160	Activities	70,123		\$ 70,123	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
	ANCILLARY SERVICES				
075	Patient Supplies	6,813	0	0	6,813
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	405,877	0	0	405,877
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	336,995	0	0	336,995
083	Speech Pathology	69,265	0	0	69,265
085	Pharmacy	0	0	0	0
090	Laboratory	35,653	0	0	35,653
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	2,459,114	83,506	70,123	2,612,743 *
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	\$ 3,467,346	\$ 83,506	\$ 70,123	\$ 3,467,346

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
COUNTRY VILLA WILSHIRE CONVALESCENT CENTER

NPI:
1578557526

OSHPD Facility Number:
206190443

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops	Hskpng	Laundry	Dietary	Soc Srvs	Activities	Inserv. Ed	Accumulated Costs	Admin	Medical Records	Total
			005	010	060	065	155	160	170		165	166	
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 44,191	\$ 44,191										
010	Housekeeping	125,783	896	\$ 126,679									
060	Laundry and Linen	81,734	2,236	6,543	\$ 90,513								
065	Dietary	329,844	4,970	14,541	0	\$ 349,355							
155	Social Services	N/A	551	1,613	0	0	\$ 2,164						
160	Activities	N/A	2,600	7,609	0	0	0	\$ 10,209					
165	Administration	N/A	2,543	7,442	0	0	0	0		\$ 9,985	\$ 9,985		
166	Medical Records	47,158	694	2,030	0	0	0	0		49,881		\$ 49,881	
170	Inservice Education - Nursing	93,377	1,004	2,938	0	0	0	0	\$ 97,319				
ANCILLARY SERVICES													
075	Patient Supplies		418	1,223	0	0	0	0	0	1,641	57	285	\$ 1,983
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	137	684	821
080	Physical Therapy		719	2,104	0	0	0	0	0	2,823	777	3,880	7,480
081	Respiratory Therapy		0	0	0	0	0	0	0	0	20	99	119
082	Occupational Therapy		1,048	3,068	0	0	0	0	0	4,116	659	3,292	8,066
083	Speech Pathology		196	575	0	0	0	0	0	771	135	674	1,579
085	Pharmacy		25	74	0	0	0	0	0	99	486	2,426	3,011
090	Laboratory		0	0	0	0	0	0	0	0	78	387	465
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	43	214	257
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		25,823	75,559	90,513	349,355	2,164	10,209	97,319	650,942	7,579	37,862	696,384 *
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		466	1,362	0	0	0	0	0	1,828	16	79	1,922
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 722,087	\$ 44,191	\$ 126,679	\$ 90,513	\$ 349,355	\$ 2,164	\$ 10,209	\$ 97,319	\$ 662,220	\$ 9,985	\$ 49,881	\$ 722,087

(To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
COUNTRY VILLA WILSHIRE CONVALESCENT CENTER

NPI:
1578557526

OSHPD Facility Number:
206190443

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

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	\$ 177,243	\$ 177,243										
010	Housekeeping	20,875	3,595	\$ 24,470									
060	Laundry and Linen	16,247	8,969	1,264	\$ 26,480								
065	Dietary	167,402	19,932	2,809	0	\$ 190,143							
155	Social Services	5,100	2,210	311	0	0	\$ 7,622						
160	Activities	11,909	10,430	1,470	0	0	0	\$ 23,809					
165	Administration	N/A	10,201	1,438	0	0	0	0		\$ 11,639	\$ 11,639		
166	Medical Records	8,216	2,782	392	0	0	0	0		11,390		\$ 11,390	
170	Inservice Education - Nursing	0	4,027	567	0	0	0	0	\$ 4,595				
ANCILLARY SERVICES													
075	Patient Supplies	16,872	1,677	236	0	0	0	0	0	18,785	66	65	\$ 18,917
077	Specialized Support Surfaces	73,636	0	0	0	0	0	0	0	73,636	160	156	73,952
080	Physical Therapy	0	2,884	406	0	0	0	0	0	3,290	905	886	5,081
081	Respiratory Therapy	10,699	0	0	0	0	0	0	0	10,699	23	23	10,745
082	Occupational Therapy	0	4,205	593	0	0	0	0	0	4,798	768	752	6,317
083	Speech Pathology	0	788	111	0	0	0	0	0	899	157	154	1,210
085	Pharmacy	260,842	102	14	0	0	0	0	0	260,958	566	554	262,078
090	Laboratory	6,046	0	0	0	0	0	0	0	6,046	90	88	6,225
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	23,056	0	0	0	0	0	0	0	23,056	50	49	23,155
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	138,520	103,574	14,595	26,480	190,143	7,622	23,809	4,595	509,337	8,834	8,646	526,817
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	700	1,867	263	0	0	0	0	0	2,831	18	18	2,867
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 937,363	\$ 177,243	\$ 24,470	\$ 26,480	\$ 190,143	\$ 7,622	\$ 23,809	\$ 4,595	\$ 914,334	\$ 11,639	\$ 11,390	\$ 937,363

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
COUNTRY VILLA WILSHIRE CONVALESCENT CENTER

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

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)	\$ 326,004	92%							
	Property Tax (line 40)	28,738	8%	\$ 354,742						
005	Plant Operations and Maintenance			14,860	\$ 14,860					
010	Housekeeping			6,894	301	\$ 7,196				
060	Laundry and Linen			17,199	752	372	\$ 18,322			
065	Dietary			38,222	1,671	826	0	\$ 40,719		
155	Social Services			4,239	185	92	0	0	\$ 4,516	
160	Activities			20,000	874	432	0	0	0	\$ 21,307
165	Administration			19,562	855	423	0	0	0	0
166	Medical Records			5,335	233	115	0	0	0	0
170	Inservice Education - Nursing			7,722	338	167	0	0	0	0
	ANCILLARY SERVICES									
075	Patient Supplies			3,216	141	69	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			5,530	242	119	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			8,063	353	174	0	0	0	0
083	Speech Pathology			1,510	66	33	0	0	0	0
085	Pharmacy			195	9	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			198,614	8,684	4,292	18,322	40,719	4,516	21,307
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			3,581	157	77	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 354,742	100%	\$ 354,742	\$ 14,860	\$ 7,196	\$ 18,322	\$ 40,719	\$ 4,516	\$ 21,307

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
COUNTRY VILLA WILSHIRE CONVALESCENT CENTER

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

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 92% Of Total	Property Tax 8% Of Total
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 326,004	92%							
	Property Tax (line 40)	28,738	8%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 20,840	\$ 20,840				
166	Medical Records				5,684		\$ 5,684			
170	Inservice Education - Nursing			\$ 8,227						
ANCILLARY SERVICES										
075	Patient Supplies			0	3,426	119	32	\$ 3,577	\$ 3,287	\$ 290
077	Specialized Support Surfaces			0	0	286	78	364	334	29
080	Physical Therapy			0	5,891	1,621	442	7,954	7,310	644
081	Respiratory Therapy			0	0	42	11	53	49	4
082	Occupational Therapy			0	8,590	1,375	375	10,340	9,503	838
083	Speech Pathology			0	1,609	281	77	1,967	1,808	159
085	Pharmacy			0	208	1,014	276	1,498	1,376	121
090	Laboratory			0	0	162	44	206	189	17
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	89	24	114	105	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			8,227	304,680	15,818	4,314	324,812	298,499	26,313 *
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	3,815	33	9	3,857	3,544	312
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 354,742	100%	\$ 8,227	\$ 328,219	\$ 20,840	\$ 5,684	\$ 354,742	\$ 326,004	\$ 28,738

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
COUNTRY VILLA WILSHIRE CONVALESCENT CENTER

NPI:
1578557526

OSHPD Facility Number:
206190443

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

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. 63% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 9% of Total	Quality Assur. Fees 26% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 4,280												
055	Interest - Other	143												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	975,437												
	Total Costs Allocable as Administration	979,860	63%											
167	CDPH Licensing Fees	22,680	1%											
168	Professional Liability Insurance	144,954	9%											
169	Quality Assurance Fees	406,249	26%											
174	Caregiver Training	0	0%											
	Total	1,553,743	100%						\$ 1,553,743					
ANCILLARY SERVICES														
075	Patient Supplies			\$ 6,813	\$ 1,641	\$ 18,785	\$ 3,426	\$ 30,665	8,869	\$ 5,593	\$ 129	\$ 827	\$ 2,319	\$ 0
077	Specialized Support Surfaces			0	0	73,636	0	73,636	21,297	13,431	311	1,987	5,568	0
080	Physical Therapy			405,877	2,823	3,290	5,891	417,881	120,861	76,220	1,764	11,276	31,601	0
081	Respiratory Therapy			0	0	10,699	0	10,699	3,094	1,951	45	289	809	0
082	Occupational Therapy			336,995	4,116	4,798	8,590	354,499	102,529	64,660	1,497	9,565	26,808	0
083	Speech Pathology			69,265	771	899	1,609	72,544	20,981	13,232	306	1,957	5,486	0
085	Pharmacy			0	99	260,958	208	261,265	75,564	47,654	1,103	7,050	19,757	0
090	Laboratory			35,653	0	6,046	0	41,699	12,060	7,606	176	1,125	3,153	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	23,056	0	23,056	6,668	4,205	97	622	1,744	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			2,612,743	650,942	509,337	304,680	4,077,702	1,179,367	743,762	17,215	110,027	308,363	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	1,828	2,831	3,815	8,474	2,451	1,546	36	229	641	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 1,553,743		\$ 3,467,346	\$ 662,220	\$ 914,334	\$ 328,219	\$ 5,372,119	\$ 1,553,743					
	Total Administrative Costs							\$ 1,553,743		\$ 979,860	\$ 22,680	\$ 144,954	\$ 406,249	\$ 0
	Unit Cost Multiplier							0.28922347						
	Accumulated Administration Costs (Sch 2 thru 5)				\$ 59,867	\$ 23,029	\$ 26,523	\$ 109,419						
	TOTAL FACILITY COSTS							\$ 7,035,281						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
COUNTRY VILLA WILSHIRE CONVALESCENT CENTER

NPI:
1578557526

OSHPD Facility Number:
206190443

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj)	Plant Ops (SQ FT) 5 (Adj 8)	Hskpng (SQ FT) 10 (Adj 8)	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							
155	Social Services	174	174	174							
160	Activities	821	821	821							
165	Administration	803	803	803							
166	Medical Records	219	219	219							
170	Inservice Education - Nursing	317	317	317							
	ANCILLARY SERVICES										
075	Patient Supplies	132	132	132						30,665	30,665
077	Specialized Support Surfaces									73,636	73,636
080	Physical Therapy	227	227	227						417,881	417,881
081	Respiratory Therapy									10,699	10,699
082	Occupational Therapy	331	331	331						354,499	354,499
083	Speech Pathology	62	62	62						72,544	72,544
085	Pharmacy	8	8	8						261,265	261,265
090	Laboratory									41,699	41,699
095	Home Health Services									0	0
100	Other Ancillary Services									23,056	23,056
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	8,153	8,153	8,153	264,770	79,431	2,597,634	2,597,634	2,597,634	4,077,702	4,077,702
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	147	147	147						8,474	8,474
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	14,562	13,952	13,669	264,770	79,431	2,597,634	2,597,634	2,597,634	5,372,119	5,372,119
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 83,506 0.032146946	\$ 70,123 0.02699495			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 44,191 3.16735952	\$ 126,679 9.26763938	\$ 90,513 0.34185561	\$ 349,355 4.39821371	\$ 2,164 0.00083295	\$ 10,209 0.00393017	\$ 97,319 0.03746444	\$ 9,985 0.00185873	\$ 49,881 0.00928521
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 177,243 12.70377007	\$ 24,470 1.79019438	\$ 26,480 0.10001034	\$ 190,143 2.39381388	\$ 7,622 0.00293419	\$ 23,809 0.00916547	\$ 4,595 0.00176876	\$ 11,639 0.00216649	\$ 11,390 0.00212024
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 354,742 24.36080209	\$ 14,860 1.06508667	\$ 7,196 0.52641207	\$ 18,322 0.06920091	\$ 40,719 0.51263562	\$ 4,516 0.00173839	\$ 21,307 0.00820240	\$ 8,227 0.00316707	\$ 20,840 0.00387923	\$ 5,684 0.00105797

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
COUNTRY VILLA WILSHIRE CONVALESCENT CENTER

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

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	\$ 34,915	\$ 0	\$ 34,915	(Sch 3)
005	.20-.39	Fringe Benefits	6200	9,295	(19)	9,276	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	158,353	18,890	177,243	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 202,563	\$ 18,871	\$ 221,434	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 0	\$ 0	\$ 0	(Sch 3)
010	.20-.39	Fringe Benefits	6300	(932)	932	0	(Sch 3)
010	.79	Agency Staff	6300	126,715	(932)	125,783	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	20,875	0	20,875	(Sch 4)
010		Housekeeping - Total	6300	\$ 146,658	\$ 0	\$ 146,658	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 33,365	\$ 0	\$ 33,365	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	47,493	0	47,493	(Sch 5)
025		Depreciation: Equipment	7140	23,791	0	23,791	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	57,806	0	57,806	(Sch 5)
040		Property Taxes	7300	28,738	0	28,738	(Sch 5)
045		Property Insurance	7400	4,280	0	4,280	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500	163,549	0	163,549	(Sch 5)
055		Interest - Other	7600	143	0	143	(Sch 6)
057		Subtotal 005 - 055		\$ 708,386	\$ 18,871	\$ 727,257	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 0	\$ 0	\$ 0	(Sch 3)
060	.20-.39	Fringe Benefits	6400	0	0	0	(Sch 3)
060	.79	Agency Staff	6400	81,734	0	81,734	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	24,106	(7,859)	16,247	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 105,840	\$ (7,859)	\$ 97,981	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 248,973	\$ 1,827	\$ 250,800	(Sch 3)
065	.20-.39	Fringe Benefits	6500	77,627	1,417	79,044	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	167,851	(449)	167,402	(Sch 4)
065		Dietary - Total	6500	\$ 494,451	\$ 2,795	\$ 497,246	
070		Provision for Bad Debts	7700	\$ 0	\$ 0	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$ 6,095	\$ 0	\$ 6,095	(Sch 2)
075	.20-.39	Fringe Benefits	8100	1,952	(1,234)	718	(Sch 2)
075	.79	Agency Staff	8100	0	0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	16,872	0	16,872	(Sch 4)
075		Patient Supplies - Total	8100	\$ 24,919	\$ (1,234)	\$ 23,685	
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	73,636	0	73,636	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 73,636	\$ 0	\$ 73,636	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
COUNTRY VILLA WILSHIRE CONVALESCENT CENTER

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

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	0	0	0	(Sch 2)
080	.79	Agency Staff	8200	405,877	0	405,877	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	0	0	0	(Sch 4)
080		Physical Therapy - Total	8200	\$ 405,877	\$ 0	\$ 405,877	
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	10,699	0	10,699	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 10,699	\$ 0	\$ 10,699	
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	336,995	0	336,995	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	0	0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 336,995	\$ 0	\$ 336,995	
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	69,265	0	69,265	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	0	0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 69,265	\$ 0	\$ 69,265	
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	260,842	0	260,842	(Sch 4)
085		Pharmacy - Total	8300	\$ 260,842	\$ 0	\$ 260,842	
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	\$ 879	\$ 0	\$ 879	(Sch 2)
090	.20-.39	Fringe Benefits	8400	282	56	338	(Sch 2)
090	.79	Agency Staff	8400	34,436	0	34,436	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	6,046	0	6,046	(Sch 4)
090		Laboratory - Total	8400	\$ 41,643	\$ 56	\$ 41,699	
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	23,056	0	23,056	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 23,056	\$ 0	\$ 23,056	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
COUNTRY VILLA WILSHIRE CONVALESCENT CENTER

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

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		\$ 1,246,932	\$ (1,178)	\$ 1,245,754	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,906,783	\$ 0	\$ 1,906,783	(Sch 2)
105	.20-.39	Fringe Benefits	6110	550,877	1,454	552,331	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	138,520	0	138,520	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,596,180	\$ 1,454	\$ 2,597,634	
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, 2012 THROUGH DECEMBER 31, 2012

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	700	0	700	(Sch 4)
140		Beauty and Barber - Total	8900	\$ 700	\$ 0	\$ 700	
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		\$ 2,596,880	\$ 1,454	\$ 2,598,334	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	\$ 64,652	\$ 0	\$ 64,652	(Sch 2)
155	.20-.39	Fringe Benefits	6600	18,889	(35)	18,854	(Sch 2)
155	.49	Agency Staff	6600	0	0	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600	5,100	0	5,100	(Sch 4)
155		Social Services - Total	6600	\$ 88,641	\$ (35)	\$ 88,606	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
COUNTRY VILLA WILSHIRE CONVALESCENT CENTER

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

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	\$ 54,404	\$ 0	\$ 54,404	(Sch 2)
160	.20-.39	Fringe Benefits	6700	15,749	(30)	15,719	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	11,909	0	11,909	(Sch 4)
160		Activities - Total	6700	\$ 82,062	\$ (30)	\$ 82,032	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 248,438	\$ 0	\$ 248,438	(Sch 6)
165	.20-.39	Fringe Benefits	6900	92,930	(70)	92,860	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	581,230	52,909	634,139	(Sch 6)
165		Administration - Total	6900	\$ 922,598	\$ 52,839	\$ 975,437	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 36,907	\$ 0	\$ 36,907	(Sch 3)
166	.20-.39	Fringe Benefits	6900	10,253	(2)	10,251	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	8,216	0	8,216	(Sch 4)
166		Medical Records - Total	6900	\$ 55,376	\$ (2)	\$ 55,374	
167		CDPH Licensing Fees	6900	\$ 22,680	\$ 0	\$ 22,680	(Sch 6)
168		Professional Liability Insurance	6900	\$ 147,181	\$ (2,227)	\$ 144,954	(Sch 6)
169		Quality Assurance Fees	6900	\$ 406,249	\$ 0	\$ 406,249	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 67,607	\$ 0	\$ 67,607	(Sch 3)
170	.20-.39	Fringe Benefits	6800	25,807	(37)	25,770	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	0	0	0	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 93,414	\$ (37)	\$ 93,377	
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		\$ 1,818,201	\$ 50,508	\$ 1,868,709	
200		Total		\$ 6,970,690	\$ 64,591	\$ 7,035,281	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 164,967
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name:
COUNTRY VILLA WILSHIRE CONVALESCENT CENTER

NPI:
1578557526

OSHPD Facility Number:
206190443

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

Line No.	Sub No.	TOTAL ADJ (Pages 1,2,3&4)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ	AUDIT ADJ
005	1	Plant Operations and Maintenance - Salaries and Wages	0							
005	2	Plant Operations and Maintenance - Fringe Benefits	(19)		(19)					
005	3	Plant Operations and Maintenance - Agency Staff	0							
005	4	Plant Operations and Maintenance - Other - Nonlabor	18,890	18,890						
010	1	Housekeeping - Salaries and Wages	0							
010	2	Housekeeping - Fringe Benefits	932		932					
010	3	Housekeeping - Agency Staff	(932)		(932)					
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	0							
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	0							
060	3	Laundry and Linen - Agency Staff	0							
060	4	Laundry and Linen - Other - Nonlabor	(7,859)	(7,859)						
065	1	Dietary - Salaries and Wages	1,827					1,827		
065	2	Dietary - Fringe Benefits	1,417		(83)			1,500		
065	3	Dietary - Agency Staff	0							
065	4	Dietary - Other - Nonlabor	(449)	(449)						
070	4	Provision for Bad Debts	0							
075	1	Patient Supplies - Salaries and Wages	0							
075	2	Patient Supplies - Fringe Benefits	(1,234)		(1,234)					
075	3	Patient Supplies - Agency Staff	0							
075	4	Patient Supplies - Other - Nonlabor	0							
077	1	Specialized Support Surfaces - Salaries and Wages	0							
077	2	Specialized Support Surfaces - Fringe Benefits	0							
077	3	Specialized Support Surfaces - Agency Staff	0							
077	4	Specialized Support Surfaces - Other - Nonlabor	0							
080	1	Physical Therapy - Salaries and Wages	0							
080	2	Physical Therapy - Fringe Benefits	0							
080	3	Physical Therapy - Agency Staff	0							
080	4	Physical Therapy - Other - Nonlabor	0							
081	1	Respiratory Therapy - Salaries and Wages	0							
081	2	Respiratory Therapy - Fringe Benefits	0							
081	3	Respiratory Therapy - Agency Staff	0							
081	4	Respiratory Therapy - Other - Nonlabor	0							
082	1	Occupational Therapy - Salaries and Wages	0							
082	2	Occupational Therapy - Fringe Benefits	0							
082	3	Occupational Therapy - Agency Staff	0							
082	4	Occupational Therapy - Other - Nonlabor	0							

Provider Name							Fiscal Period			NPI		Adjustments
COUNTRY VILLA WILSHIRE CONVALESCENT CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012			1578557526		12
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
<u>MEMORANDUM ADJUSTMENT</u>												
1	Not Reported			8	210		Total Facility Group Health Insurance To include total group health insurance costs for informational purposes. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304		\$0	\$164,967	\$164,967	

Provider Name							Fiscal Period	NPI	Adjustments		
COUNTRY VILLA WILSHIRE CONVALESCENT CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1578557526	12		
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
RECLASSIFICATIONS OF REPORTED COSTS											
2	10.5	060	4	8A-1	060	4	Laundry and Linen - Other - Nonlabor	\$24,106	(\$7,859)	\$16,247	
	10.5	065	4	8A-1	065	4	Dietary - Other - Nonlabor	167,851	(449)	167,402	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	581,230	(10,582)	570,648 *	
	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor	158,353	18,890	177,243	
							To reclassify repair and maintenance expense to the appropriate cost center.				
							42 CFR 413.20 and 413.24				
							CMS Pub. 15-1, Sections 2300, 2302.4, and 2302.8				
3	10.5	010	3	8A-1	010	3	Housekeeping - Agency Staff	\$126,715	(\$932)	\$125,783	
	10.5	010	2	8A-1	010	2	Housekeeping - Fringe Benefits	(932)	932	0	
							To reclassify workers' compensation insurance expense to agree with the provider's schedule.				
							42 CFR 413.20 and 413.24				
							CMS Pub. 15-1, Sections 2300 and 2304				
4	10.5	005	2	8A-1	005	2	Plant Operations and Maintenance - Fringe Benefits	\$9,295	(\$19)	\$9,276	
	10.5	065	2	8A-1	065	2	Dietary - Fringe Benefits	77,627	(83)	77,544 *	
	10.5	075	2	8A-1	075	2	Patient Supplies - Fringe Benefits	1,952	(1,234)	718	
	10.5	155	2	8A-1	155	2	Social Services - Fringe Benefits	18,889	(35)	18,854	
	10.5	160	2	8A-1	160	2	Activities - Fringe Benefits	15,749	(30)	15,719	
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	92,930	(70)	92,860	
	10.5	166	2	8A-1	166	2	Medical Records - Fringe Benefits	10,253	(2)	10,251	
	10.5	170	2	8A-1	170	2	Inservice Education - Nursing - Fringe Benefits	25,807	(37)	25,770	
	10.5	090	2	8A-1	090	2	Laboratory - Fringe Benefits	282	56	338	
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	550,877	1,454	552,331	
							To reclassify fringe benefits expense to agree with the audited amounts.				
							42 CFR 413.20 and 413.24				
							CMS Pub. 15-1, Sections 2300, 2302.4, and 2302.8				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	NPI		Adjustments	
COUNTRY VILLA WILSHIRE CONVALESCENT CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1578557526		12	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
ADJUSTMENTS TO REPORTED COSTS											
5	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To abate miscellaneous revenue against the related costs. 42 CFR 413.5 and 413.9 / CMS Pub. 15-1, Section 2328 CMS Pub. 15-2, Section 3613	*	\$570,648	(\$118)	\$570,530 *
6	10.5	168	4	8A-1	168	4	Professional Liability Insurance To adjust liability insurance expense to agree with the provider's invoices. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304		\$147,181	(\$2,227)	\$144,954
7	10.5	065	1	8A-1	065	1	Dietary - Salaries and Wages		\$248,973	\$1,827	\$250,800
	10.5	065	2	8A-1	065	2	Dietary - Fringe Benefits	*	77,544	1,500	79,044
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To adjust home office costs to agree with the Country Villa Health Services home office audit report for the fiscal period ended December 31, 2012. 42 CFR 413.7 / CMS Pub. 15-1, Sections 2150.2 and 2304	*	570,530	63,609	634,139

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	NPI	Adjustments	
COUNTRY VILLA WILSHIRE CONVALESCENT CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1578557526	12	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>ADJUSTMENT TO REPORTED STATISTICS</u>										
8	10.7	005	2,3	7	005		Plant Operations and Maintenance (Square Feet)	610	(610)	0
	10.7	010	3	7	010		Housekeeping	283	(283)	0
	10.7	175	2	7	N/A		Total Statistics - Square Feet	14,562	(610)	13,952
	10.7	175	3	7	N/A		Total Statistics - Square Feet	14,562	(893)	13,669
							To adjust square footage statistics to properly allocate indirect costs. 42 CFR 413.24 and 413.50 / CMS Pub. 15-1, Section 2304 and 2306			

Provider Name							Fiscal Period	NPI		Adjustments
COUNTRY VILLA WILSHIRE CONVALESCENT CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1578557526		12
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
ADJUSTMENTS TO REPORTED PATIENT DAYS										
9	4.1	5	6	1	12		Total Patient Days To adjust total patient days to agree with the provider's patient census reports. 42 CFR 413.20, 413.24, and 413.50 CMS Pub. 15-1, Sections 2205, 2300, and 2304	27,238	1	27,239
10	4.1	5	2	1	15		Medi-Cal Days To adjust reported Medi-Cal nursing facility days based on the following fiscal intermediary payment data: Service Period: January 1, 2012 through December 31, 2012 Payment Period: January 1, 2012 through January 31, 2014 Report Date: February 3, 2014 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 51511	17,878	(40)	17,838

Provider Name							Fiscal Period			NPI		Adjustments
COUNTRY VILLA WILSHIRE CONVALESCENT CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012			1578557526		12
Report References												
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
<u>ADJUSTMENTS TO OTHER MATTERS</u>												
	Not Reported			1	14		Overpayments			\$0		
11							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				\$270	
12							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				<u>6,400</u> <u>\$6,670</u>	\$6,670