

**REPORT
ON THE
RATE SETTING AUDIT**

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

**FISCAL PERIOD ENDED
DECEMBER 31, 2012**

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

**Section Chief: Maria Delgado
Audit Supervisor: Deborah Lee
Auditor: Ching Chen**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

May 9, 2014

Marcia Weldon, Administrator
Country Manor Healthcare
11723 Fenton Avenue
Lake View Terrace, CA 91342

COUNTRY MANOR HEALTHCARE
NATIONAL PROVIDER IDENTIFIER: 1790766376
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. 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.

Marcia Weldon
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If you disagree with the decision of the Department, you may appeal by writing to:

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

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

United States Postal Service (USPS)

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

Courier (UPS, FedEx, etc.)

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

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

If you have questions regarding this report, you may call the Audits Section—Gardena at (310) 516-4757.

Original Signed By:

Maria Delgado, Chief
Audits Section—Gardena
Financial Audits Branch

Certified

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

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
COUNTRY MANOR HEALTHCARE

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

NPI:
1790766376

OSHPD Facility No.:
206190214

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
SKILLED NURSING CARE				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 2,200,872	\$ 74.62
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 847,347	\$ 28.73
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 650,353	\$ 22.05
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 206,110	\$ 6.99
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 57,760	\$ 1.96
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 22,857	\$ 0.77
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 152,260	\$ 5.16
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 378,094	\$ 12.82
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 611,397	\$ 20.73
11	Cost of Routine Service/Audited Total Costs	\$ 5,228,481	\$ 5,127,051	\$ 173.83
12	Total Patient Days (Adj)	29,494	29,494	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 177.27	\$ 173.83	
14	Overpayments (Adj)	\$ 0	\$ 0	
15	Medi-Cal Days (Adj 9)	22,069	20,855	
16	Medi-Cal Managed Care Days (Adj 8)		859	
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 MANOR HEALTHCARE

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

NPI:
1790766376

OSHPD Facility No.:
206190214

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 MANOR HEALTHCARE

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

NPI:
1790766376

OSHPD Facility No.:
206190214

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	\$ 86,523	\$ 86,523		
160	Activities	103,343		\$ 103,343	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
ANCILLARY SERVICES					
075	Patient Supplies	0	0	0	0
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	0	0	0	0
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	0	0	0	0
083	Speech Pathology	0	0	0	0
085	Pharmacy	0	0	0	0
090	Laboratory	0	0	0	0
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	0	0	0	0
101	Subacute Care Ancillary Services	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
ROUTINE SERVICES					
105	Skilled Nursing Care	2,011,006	86,523	103,343	2,200,872 *
110	Intermediate Care	0	0	0	0 *
115	Mentally Disordered Care	0	0	0	0 *
120	Developmentally Disabled Care	0	0	0	0 *
125	Subacute Care	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0 *
128	Transitional Inpatient Care	0	0	0	0 *
130	Hospice Inpatient Care	0	0	0	0 *
135	Other Routine Services	0	0	0	0 *
NONREIMBURSABLE					
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	TOTAL	\$ 2,200,872	\$ 86,523	\$ 103,343	\$ 2,200,872

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
COUNTRY MANOR HEALTHCARE

NPI:
1790766376

OSHPD Facility Number:
206190214

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 225,852	\$ 225,852										
010	Housekeeping	179,362	1,808	\$ 181,170									
060	Laundry and Linen	58,173	5,187	4,195	\$ 67,555								
065	Dietary	298,177	15,520	12,550	0	\$ 326,248							
155	Social Services	N/A	2,465	1,993	0	0	\$ 4,459						
160	Activities	N/A	14,709	11,894	0	0	0	\$ 26,603					
165	Administration	N/A	12,398	10,025	0	0	0	0		\$ 22,423	\$ 22,423		
166	Medical Records	71,954	1,972	1,595	0	0	0	0		75,521		\$ 75,521	
170	Inservice Education - Nursing	46,411	822	664	0	0	0	0	\$ 47,897				
ANCILLARY SERVICES													
075	Patient Supplies		247	199	0	0	0	0	0	446	34	114	\$ 593
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	55	185	240
080	Physical Therapy		2,537	2,052	0	0	0	0	0	4,589	991	3,336	8,915
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		2,537	2,052	0	0	0	0	0	4,589	956	3,221	8,766
083	Speech Pathology		2,527	2,043	0	0	0	0	0	4,570	83	280	4,933
085	Pharmacy		0	0	0	0	0	0	0	0	609	2,050	2,659
090	Laboratory		0	0	0	0	0	0	0	0	170	571	741
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	124	417	541
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		160,555	129,831	67,555	326,248	4,459	26,603	47,897	763,147	19,277	64,923	847,347 *
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		924	748	0	0	0	0	0	1,672	20	67	1,759
145	Other Nonreimbursable		1,643	1,329	0	0	0	0	0	2,972	106	356	3,434
	TOTAL	\$ 879,929	\$ 225,852	\$ 181,170	\$ 67,555	\$ 326,248	\$ 4,459	\$ 26,603	\$ 47,897	\$ 781,985	\$ 22,423	\$ 75,521	\$ 879,929

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
COUNTRY MANOR HEALTHCARE

NPI:
1790766376

OSHPD Facility Number:
206190214

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 Srvs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 233,825	\$ 233,825										
010	Housekeeping	45,737	1,872	\$ 47,609									
060	Laundry and Linen	22,075	5,370	1,102	\$ 28,548								
065	Dietary	185,724	16,068	3,298	0	\$ 205,090							
155	Social Services	7,025	2,552	524	0	0	\$ 10,101						
160	Activities	21,154	15,228	3,126	0	0	0	\$ 39,508					
165	Administration	N/A	12,835	2,634	0	0	0	0		\$ 15,470	\$ 15,470		
166	Medical Records	14,919	2,042	419	0	0	0	0		17,380		\$ 17,380	
170	Inservice Education - Nursing	0	851	175	0	0	0	0	\$ 1,025				
ANCILLARY SERVICES													
075	Patient Supplies	5,653	255	52	0	0	0	0	0	5,961	23	26	\$ 6,010
077	Specialized Support Surfaces	10,936	0	0	0	0	0	0	0	10,936	38	43	11,017
080	Physical Therapy	186,120	2,627	539	0	0	0	0	0	189,286	683	768	190,737
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	179,333	2,627	539	0	0	0	0	0	182,499	660	741	183,900
083	Speech Pathology	5,659	2,616	537	0	0	0	0	0	8,812	57	64	8,934
085	Pharmacy	121,097	0	0	0	0	0	0	0	121,097	420	472	121,989
090	Laboratory	33,738	0	0	0	0	0	0	0	33,738	117	131	33,986
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	24,616	0	0	0	0	0	0	0	24,616	85	96	24,797
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	137,500	166,223	34,117	28,548	205,090	10,101	39,508	1,025	622,113	13,299	14,941	650,353 *
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	0	957	196	0	0	0	0	0	1,154	14	16	1,183
145	Other Nonreimbursable	13,950	1,701	349	0	0	0	0	0	16,001	73	82	16,156
	TOTAL	\$ 1,249,061	\$ 233,825	\$ 47,609	\$ 28,548	\$ 205,090	\$ 10,101	\$ 39,508	\$ 1,025	\$ 1,216,211	\$ 15,470	\$ 17,380	\$ 1,249,061

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
COUNTRY MANOR HEALTHCARE

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

NPI:
1790766376

OSHPD Facility Number:
206190214

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital	Plant Ops	Hskpng	Laundry	Dietary	Soc Svcs	Activities
				Various	5	10	60	65	155	160
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 218,219	78%							
	Property Tax (line 40)	61,153	22%	\$ 279,372						
005	Plant Operations and Maintenance			6,333	\$ 6,333					
010	Housekeeping			2,186	51	\$ 2,236				
060	Laundry and Linen			6,271	145	52	\$ 6,468			
065	Dietary			18,763	435	155	0	\$ 19,353		
155	Social Services			2,980	69	25	0	0	\$ 3,074	
160	Activities			17,782	412	147	0	0	0	\$ 18,341
165	Administration			14,988	348	124	0	0	0	0
166	Medical Records			2,384	55	20	0	0	0	0
170	Inservice Education - Nursing			993	23	8	0	0	0	0
	ANCILLARY SERVICES									
075	Patient Supplies			298	7	2	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			3,067	71	25	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			3,067	71	25	0	0	0	0
083	Speech Pathology			3,055	71	25	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			194,100	4,502	1,603	6,468	19,353	3,074	18,341
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			1,118	26	9	0	0	0	0
145	Other Nonreimbursable			1,987	46	16	0	0	0	0
	TOTAL	\$ 279,372	100%	\$ 279,372	\$ 6,333	\$ 2,236	\$ 6,468	\$ 19,353	\$ 3,074	\$ 18,341

*(To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
COUNTRY MANOR HEALTHCARE

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

NPI:
1790766376

OSHPD Facility Number:
206190214

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	Capital Related 78% Of Total	Property Tax 22% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 218,219	78%							
	Property Tax (line 40)	61,153	22%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 15,459	\$ 15,459				
166	Medical Records				2,459		\$ 2,459			
170	Inservice Education - Nursing			\$ 1,025						
	ANCILLARY SERVICES									
075	Patient Supplies			0	307	23	4	\$ 334	\$ 261	\$ 73
077	Specialized Support Surfaces			0	0	38	6	44	34	10
080	Physical Therapy			0	3,164	683	109	3,955	3,089	866
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	3,164	659	105	3,928	3,068	860
083	Speech Pathology			0	3,151	57	9	3,217	2,513	704
085	Pharmacy			0	0	420	67	486	380	106
090	Laboratory			0	0	117	19	136	106	30
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	85	14	99	77	22
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			1,025	248,466	13,290	2,114	263,870	206,110	57,760 *
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	1,153	14	2	1,169	913	256
145	Other Nonreimbursable			0	2,049	73	12	2,134	1,667	467
	TOTAL	\$ 279,372	100%	\$ 1,025	\$ 261,453	\$ 15,459	\$ 2,459	\$ 279,372	\$ 218,219	\$ 61,153

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
COUNTRY MANOR HEALTHCARE

NPI:
1790766376

OSHPD Facility Number:
206190214

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. 52% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 13% of Total	Quality Assur. Fees 32% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 17,197												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	693,999												
	Total Costs Allocable as Administration	711,196	52%											
167	CDPH Licensing Fees	26,588	2%											
168	Professional Liability Insurance	177,114	13%											
169	Quality Assurance Fees	439,810	32%											
174	Caregiver Training	0	0%											
	Total	1,354,708	100%						\$ 1,354,708					
ANCILLARY SERVICES														
075	Patient Supplies			\$ 0	\$ 446	\$ 5,961	\$ 307	\$ 6,714	2,039	\$ 1,070	\$ 40	\$ 267	\$ 662	\$ 0
077	Specialized Support Surfaces			0	0	10,936	0	10,936	3,321	1,744	65	434	1,078	0
080	Physical Therapy			0	4,589	189,286	3,164	197,038	59,843	31,416	1,174	7,824	19,428	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	4,589	182,499	3,164	190,251	57,781	30,334	1,134	7,554	18,759	0
083	Speech Pathology			0	4,570	8,812	3,151	16,533	5,021	2,636	99	656	1,630	0
085	Pharmacy			0	0	121,097	0	121,097	36,778	19,308	722	4,808	11,940	0
090	Laboratory			0	0	33,738	0	33,738	10,247	5,379	201	1,340	3,327	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	24,616	0	24,616	7,476	3,925	147	977	2,427	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			2,200,872	763,147	622,113	248,466	3,834,598	1,164,608	611,397	22,857	152,260	378,094	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	1,672	1,154	1,153	3,978	1,208	634	24	158	392	0
145	Other Nonreimbursable			0	2,972	16,001	2,049	21,022	6,385	3,352	125	835	2,073	0
	SUBTOTAL	\$ 1,354,708		\$ 2,200,872	\$ 781,985	\$ 1,216,211	\$ 261,453	\$ 4,460,522	\$ 1,354,708					
	Total Administrative Costs							\$ 1,354,708		\$ 711,196	\$ 26,588	\$ 177,114	\$ 439,810	\$ 0
	Unit Cost Multiplier							0.30371068						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 97,944	\$ 32,850	\$ 17,919	\$ 148,712							
	TOTAL FACILITY COSTS							\$ 5,963,942						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
COUNTRY MANOR HEALTHCARE

NPI:
1790766376

OSHPD Facility Number:
206190214

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 7)	Plant Ops (SQ FT) 5 (Adj 7)	Hskpng (SQ FT) 10 (Adj 7)	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	510									
010	Housekeeping	176	176								
060	Laundry and Linen	505	505	505							
065	Dietary	1,511	1,511	1,511							
155	Social Services	240	240	240							
160	Activities	1,432	1,432	1,432							
165	Administration	1,207	1,207	1,207							
166	Medical Records	192	192	192							
170	Inservice Education - Nursing	80	80	80							
	ANCILLARY SERVICES										
075	Patient Supplies	24	24	24						6,714	6,714
077	Specialized Support Surfaces									10,936	10,936
080	Physical Therapy	247	247	247						197,038	197,038
081	Respiratory Therapy									0	0
082	Occupational Therapy	247	247	247						190,251	190,251
083	Speech Pathology	246	246	246						16,533	16,533
085	Pharmacy									121,097	121,097
090	Laboratory									33,738	33,738
095	Home Health Services									0	0
100	Other Ancillary Services									24,616	24,616
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	15,631	15,631	15,631	143,935	86,361	2,148,506	2,148,506	2,148,506	3,834,598	3,834,598
110	Intermediate Care						0	0	0	0	0
115	Mentally Disordered Care						0	0	0	0	0
120	Developmentally Disabled Care						0	0	0	0	0
125	Subacute Care						0	0	0	0	0
126	Subacute Care - Pediatric						0	0	0	0	0
128	Transitional Inpatient Care						0	0	0	0	0
130	Hospice Inpatient Care						0	0	0	0	0
135	Other Routine Services						0	0	0	0	0
	NONREIMBURSABLE										
139	Residential Care									0	0
140	Beauty and Barber	90	90	90						3,978	3,978
145	Other Nonreimbursable	160	160	160						21,022	21,022
	TOTAL STATISTICS	22,498	21,988	21,812	143,935	86,361	2,148,506	2,148,506	2,148,506	4,460,522	4,460,522
	TOTAL DIRECT SALARIES COSTS - SCH. 2						\$ 86,523	\$ 103,343			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.04027124	0.048099935			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		\$ 225,852	\$ 181,170	\$ 67,555	\$ 326,248	\$ 4,459	\$ 26,603	\$ 47,897	\$ 22,423	\$ 75,521
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		10.27160269	8.30596929	0.46934154	3.77772040	0.00207522	0.01238213	0.02229326	0.00502702	0.01693096
	TOTAL INDIRECT OTHER COSTS - SCH. 4		\$ 233,825	\$ 47,609	\$ 28,548	\$ 205,090	\$ 10,101	\$ 39,508	\$ 1,025	\$ 15,470	\$ 17,380
	UNIT COST MULTIPLIER (INDIRECT OTHER)		10.63420957	2.18268022	0.19833626	2.37480252	0.00470143	0.01838849	0.00047724	0.00346820	0.00389637
	TOTAL CAPITAL COSTS - SCH. 5	\$ 279,372	\$ 6,333	\$ 2,236	\$ 6,468	\$ 19,353	\$ 3,074	\$ 18,341	\$ 1,025	\$ 15,459	\$ 2,459
	UNIT COST MULTIPLIER (CAPITAL COSTS)	12.41763712	0.28802051	0.10252135	0.04493786	0.22409604	0.00143074	0.00853678	0.00047692	0.00346584	0.00055132

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
COUNTRY MANOR HEALTHCARE

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

NPI:
1790766376

OSHPD Facility Number:
206190214

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
005		Plant Operations and Maintenance					
005	.01-.19	Salaries and Wages	6200	\$ 182,959	\$ 0	\$ 182,959	(Sch 3)
005	.20-.39	Fringe Benefits	6200	42,893	0	42,893	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	233,825	0	233,825	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 459,677	\$ 0	\$ 459,677	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 151,180	\$ (7,883)	\$ 143,297	(Sch 3)
010	.20-.39	Fringe Benefits	6300	37,558	(1,493)	36,065	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	45,737	0	45,737	(Sch 4)
010		Housekeeping - Total	6300	\$ 234,475	\$ (9,376)	\$ 225,099	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 35,233	\$ 0	\$ 35,233	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	32,226	0	32,226	(Sch 5)
025		Depreciation: Equipment	7140	16,545	0	16,545	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	11,434	0	11,434	(Sch 5)
035		Leases and Rentals	7200	4,877	19,175	24,052	(Sch 5)
040		Property Taxes	7300	61,153	0	61,153	(Sch 5)
045		Property Insurance	7400	17,197	0	17,197	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500	98,729	0	98,729	(Sch 5)
055		Interest - Other	7600		0	0	(Sch 6)
057		Subtotal 005 - 055		\$ 971,546	\$ 9,799	\$ 981,345	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 46,774	\$ 0	\$ 46,774	(Sch 3)
060	.20-.39	Fringe Benefits	6400	11,399	0	11,399	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	22,075	0	22,075	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 80,248	\$ 0	\$ 80,248	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 228,466	\$ 0	\$ 228,466	(Sch 3)
065	.20-.39	Fringe Benefits	6500	69,711	0	69,711	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	185,724	0	185,724	(Sch 4)
065		Dietary - Total	6500	\$ 483,901	\$ 0	\$ 483,901	
070		Provision for Bad Debts	7700	\$	\$ 0	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100		0	0	(Sch 2)
075	.79	Agency Staff	8100		0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	5,653	0	5,653	(Sch 4)
075		Patient Supplies - Total	8100	\$ 5,653	\$ 0	\$ 5,653	
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	10,936	0	10,936	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 10,936	\$ 0	\$ 10,936	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
COUNTRY MANOR HEALTHCARE

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

NPI:
1790766376

OSHPD Facility Number:
206190214

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
080		Physical Therapy					
080	.01-.19	Salaries and Wages	8200	\$	\$ 0	\$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200		0	0	(Sch 2)
080	.79	Agency Staff	8200		0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	186,120	0	186,120	(Sch 4)
080		Physical Therapy - Total	8200	\$ 186,120	\$ 0	\$ 186,120	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$	\$ 0	\$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220		0	0	(Sch 2)
081	.79	Agency Staff	8220		0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220		0	0	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$	\$ 0	\$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250		0	0	(Sch 2)
082	.79	Agency Staff	8250		0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	179,333	0	179,333	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 179,333	\$ 0	\$ 179,333	
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	5,659	0	5,659	(Sch 4)
083		Speech Pathology - Total	8280	\$ 5,659	\$ 0	\$ 5,659	
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	121,097	0	121,097	(Sch 4)
085		Pharmacy - Total	8300	\$ 121,097	\$ 0	\$ 121,097	
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	33,738	0	33,738	(Sch 4)
090		Laboratory - Total	8400	\$ 33,738	\$ 0	\$ 33,738	
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	24,616	0	24,616	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 24,616	\$ 0	\$ 24,616	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
COUNTRY MANOR HEALTHCARE

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

NPI:
1790766376

OSHPD Facility Number:
206190214

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
101		Subacute Care Ancillary Services					
101	.01-.19	Salaries and Wages	8100-8900	\$	\$ 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		\$ 567,152	\$ 0	\$ 567,152	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,615,856	\$ (34,294)	\$ 1,581,562	(Sch 2)
105	.20-.39	Fringe Benefits	6110	402,979	(6,313)	396,666	(Sch 2)
105	.49	Agency Staff	6110	32,778	0	32,778	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	137,500	0	137,500	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,189,113	\$ (40,607)	\$ 2,148,506	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	\$	\$ 0	\$ 0	
110	.20-.39	Fringe Benefits	6120		0	0	
110	.49	Agency Staff	6120		0	0	
110	.40-.99	Other - Nonlabor	6120		0	0	
110		Intermediate Care - Total	6120	\$ 0	\$ 0	\$ 0	(Sch 2)
115		Mentally Disordered Care					
115	.01-.19	Salaries and Wages	6130	\$	\$ 0	\$ 0	
115	.20-.39	Fringe Benefits	6130		0	0	
115	.49	Agency Staff	6130		0	0	
115	.40-.99	Other - Nonlabor	6130		0	0	
115		Mentally Disordered Care - Total	6130	\$ 0	\$ 0	\$ 0	(Sch 2)
120		Developmentally Disabled Care					
120	.01-.19	Salaries and Wages	6140	\$	\$ 0	\$ 0	
120	.20-.39	Fringe Benefits	6140		0	0	
120	.49	Agency Staff	6140		0	0	
120	.40-.99	Other - Nonlabor	6140		0	0	
120		Developmentally Disabled Care - Total	6140	\$ 0	\$ 0	\$ 0	(Sch 2)
125		Subacute Care					
125	.01-.19	Salaries and Wages	6150	\$	\$ 0	\$ 0	(Sch 2)
125	.20-.39	Fringe Benefits	6150		0	0	(Sch 2)
125	.49	Agency Staff	6150		0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150		0	0	(Sch 4)
125		Subacute Care - Total	6150	\$ 0	\$ 0	\$ 0	
126		Subacute Care - Pediatric					
126	.01-.19	Salaries and Wages	6160	\$	\$ 0	\$ 0	(Sch 2)
126	.20-.39	Fringe Benefits	6160		0	0	(Sch 2)
126	.49	Agency Staff	6160		0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160		0	0	(Sch 4)
126		Subacute Care - Pediatric - Total	6160	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
COUNTRY MANOR HEALTHCARE

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

NPI:
1790766376

OSHPD Facility Number:
206190214

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
128		Transitional Inpatient Care					
128	.01-.19	Salaries and Wages	6170	\$	\$ 0	\$ 0	
128	.20-.39	Fringe Benefits	6170		0	0	
128	.49	Agency Staff	6170		0	0	
128	.40-.99	Other - Nonlabor	6170		0	0	
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0	(Sch 2)
130		Hospice Inpatient Care					
130	.01-.19	Salaries and Wages	6180	\$	\$ 0	\$ 0	
130	.20-.39	Fringe Benefits	6180		0	0	
130	.49	Agency Staff	6180		0	0	
130	.40-.99	Other - Nonlabor	6180		0	0	
130		Hospice Inpatient Care - Total	6180	\$ 0	\$ 0	\$ 0	(Sch 2)
135		Other Routine Services					
135	.01-.19	Salaries and Wages	6190	\$	\$ 0	\$ 0	
135	.20-.39	Fringe Benefits	6190		0	0	
135	.49	Agency Staff	6190		0	0	
135	.40-.99	Other - Nonlabor	6190		0	0	
135		Other Routine Services - Total	6190	\$ 0	\$ 0	\$ 0	(Sch 2)
		Other Nonreimbursable					
139		Residential Care					
139	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0	(Sch 2)
139	.20-.39	Fringe Benefits	9100		0	0	(Sch 2)
139	.49	Agency Staff	9100		0	0	(Sch 2)
139	.40-.99	Other - Nonlabor	9100		0	0	(Sch 4)
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0	
140		Beauty and Barber					
140	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0	(Sch 2)
140	.20-.39	Fringe Benefits	8900		0	0	(Sch 2)
140	.49	Agency Staff	8900		0	0	(Sch 2)
140	.40-.99	Other - Nonlabor	8900		0	0	(Sch 4)
140		Beauty and Barber - Total	8900	\$ 0	\$ 0	\$ 0	
145		Other Nonreimbursable					
145	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0	(Sch 2)
145	.20-.39	Fringe Benefits	9100		0	0	(Sch 2)
145	.49	Agency Staff	9100		0	0	(Sch 2)
145	.40-.99	Other - Nonlabor	9100	13,950	0	13,950	(Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 13,950	\$ 0	\$ 13,950	
146		Subtotal 105 - 145		\$ 2,203,063	\$ (40,607)	\$ 2,162,456	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	\$ 71,755	\$ (4,747)	\$ 67,008	(Sch 2)
155	.20-.39	Fringe Benefits	6600	20,414	(899)	19,515	(Sch 2)
155	.49	Agency Staff	6600		0	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600	7,025	0	7,025	(Sch 4)
155		Social Services - Total	6600	\$ 99,194	\$ (5,646)	\$ 93,548	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
COUNTRY MANOR HEALTHCARE

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

NPI:
1790766376

OSHPD Facility Number:
206190214

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
160		Activities					
160	.01-.19	Salaries and Wages	6700	\$ 83,918	\$ 0	\$ 83,918	(Sch 2)
160	.20-.39	Fringe Benefits	6700	19,425	0	19,425	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	21,154	0	21,154	(Sch 4)
160		Activities - Total	6700	\$ 124,497	\$ 0	\$ 124,497	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 198,733	\$ 2,310	\$ 201,043	(Sch 6)
165	.20-.39	Fringe Benefits	6900	58,455	256	58,711	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	466,286	(32,041)	434,245	(Sch 6)
165		Administration - Total	6900	\$ 723,474	\$ (29,475)	\$ 693,999	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 59,912	\$ 0	\$ 59,912	(Sch 3)
166	.20-.39	Fringe Benefits	6900	12,042	0	12,042	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	14,919	0	14,919	(Sch 4)
166		Medical Records - Total	6900	\$ 86,873	\$ 0	\$ 86,873	
167		CDPH Licensing Fees	6900	\$ 26,588	\$ 0	\$ 26,588	(Sch 6)
168		Professional Liability Insurance	6900	\$ 182,859	\$ (5,745)	\$ 177,114	(Sch 6)
169		Quality Assurance Fees	6900	\$ 439,810	\$ 0	\$ 439,810	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 39,592	\$ 0	\$ 39,592	(Sch 3)
170	.20-.39	Fringe Benefits	6800	6,819	0	6,819	(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	\$ 46,411	\$ 0	\$ 46,411	
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		\$ 1,729,706	\$ (40,866)	\$ 1,688,840	
200		Total		\$ 6,035,616	\$ (71,674)	\$ 5,963,942	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 73,332	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name:
COUNTRY MANOR HEALTHCARE

NPI:
1790766376

OSHPD Facility Number:
206190214 JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

Fiscal Period:

Line No.	Sub No.	TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
005	1	Plant Operations and Maintenance - Salaries and Wages	0							
005	2	Plant Operations and Maintenance - Fringe Benefits	0							
005	3	Plant Operations and Maintenance - Agency Staff	0							
005	4	Plant Operations and Maintenance - Other - Nonlabor	0							
010	1	Housekeeping - Salaries and Wages	(7,883)				(7,883)			
010	2	Housekeeping - Fringe Benefits	(1,493)				(1,493)			
010	3	Housekeeping - Agency Staff	0							
010	4	Housekeeping - Other - Nonlabor	0							
015	4	Depreciation: Buildings and Improvements	0							
020	4	Depreciation: Leasehold Improvements	0							
025	4	Depreciation: Equipment	0							
030	4	Depreciation and Amortization - Other	0							
035	4	Leases and Rentals	19,175	19,175						
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	0							
065	1	Dietary - Salaries and Wages	0							
065	2	Dietary - Fringe Benefits	0							
065	3	Dietary - Agency Staff	0							
065	4	Dietary - Other - Nonlabor	0							
070	4	Provision for Bad Debts	0							
075	1	Patient Supplies - Salaries and Wages	0							
075	2	Patient Supplies - Fringe Benefits	0							
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							
083	1	Speech Pathology - Salaries and Wages	0							
083	2	Speech Pathology - Fringe Benefits	0							
083	3	Speech Pathology - Agency Staff	0							

Provider Name							Fiscal Period	NPI	Adjustments	
COUNTRY MANOR HEALTHCARE							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1790766376	9	
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 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	\$73,332	\$73,332

Provider Name							Fiscal Period	NPI	Adjustments		
COUNTRY MANOR HEALTHCARE							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1790766376	9		
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>RECLASSIFICATIONS OF REPORTED COSTS</u>											
2	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages	\$1,615,856	(\$2,310)	\$1,613,546 *	
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	402,979	(256)	402,723 *	
	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	198,733	2,310	201,043	
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	58,455	256	58,711	
							To reclassify Central Supply Clerk wages and benefits to the Administration cost center. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000(b) and 52501				
3	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	\$466,286	(\$19,175)	\$447,111 *	
	10.5	035	4	8A-1	035	4	Leases and Rentals	4,877	19,175	24,052	
							To reclassify equipment rental expense from the using cost center to the Leases and Rentals cost center. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000(e) and 52501				
4	10.5	168	4	8A-1	168	4	Professional Liability Insurance	\$182,859	(\$5,745)	\$177,114	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 447,111	5,745	452,856 *	
							To reclassify all other insurance expense from the Professional Liability Insurance cost center to Administration cost center. 42 CFR 413.24 / CMS Pub. 15-1, Sections 2304 and 2162 CCR, Title 22, Sections 52000(b), 52501 and 52507				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	NPI	Adjustments		
COUNTRY MANOR HEALTHCARE							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1790766376	9		
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>ADJUSTMENTS TO REPORTED COSTS</u>											
5	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To reconcile related organization expenses to agree with the provider's records. 42 CFR 413.17, 413.134(h), 413.20 and 413.24 CMS Pub. 15-1, Sections 1005, 1011.4, 1011.5, 2300 and 2304	*	\$452,856	(\$42,295)	\$410,561 *
6	10.5	010	1	8A-1	010	1	Housekeeping - Salaries and Wages		\$151,180	(\$7,883)	\$143,297
	10.5	010	2	8A-1	010	2	Housekeeping - Fringe Benefits		37,558	(1,493)	36,065
	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages	*	1,613,546	(31,984)	1,581,562
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	*	402,723	(6,057)	396,666
	10.5	155	1	8A-1	155	1	Social Services - Salaries and Wages		71,755	(4,747)	67,008
	10.5	155	2	8A-1	155	2	Social Services - Fringe Benefits		20,414	(899)	19,515
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To adjust reported home office costs to agree with the Unified Care Services Home Office Audit Report for fiscal period ended December 31, 2012. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304	*	410,561	23,684	434,245

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	NPI	Adjustments	
COUNTRY MANOR HEALTHCARE							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1790766376	9	
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>										
7	10.7	005	1	7	005	Plant Operations and Maintenance (Square Feet)	229	281	510	
	10.7	010	1,2	7	010	Housekeeping	155	21	176	
	10.7	060	1,2,3	7	060	Laundry and Linen	807	(302)	505	
	10.7	065	1,2,3	7	065	Dietary	1,957	(446)	1,511	
	10.7	075	1,2,3	7	075	Patient Supplies	226	(202)	24	
	10.7	080	1,2,3	7	080	Physical Therapy	71	176	247	
	10.7	082	1,2,3	7	082	Occupational Therapy	71	176	247	
	10.7	083	1,2,3	7	083	Speech Pathology	71	175	246	
	10.7	105	1,2,3	7	105	Skilled Nursing Care	13,977	1,654	15,631	
	10.7	145	1,2,3	7	145	Other Nonreimbursable	153	7	160	
	10.7	155	1,2,3	7	155	Social Services	190	50	240	
	10.7	160	1,2,3	7	160	Activities	990	442	1,432	
	10.7	165	1,2,3	7	165	Administration	1,002	205	1,207	
	10.7	166	1,2,3	7	166	Medical Records	539	(347)	192	
	10.7	170	1,2,3	7	170	Inservice Education - Nursing	659	(579)	80	
	10.7	175	1	7	N/A	Total - Square Feet	21,187	1,311	22,498	
	10.7	175	2	7	N/A	Total - Square Feet	20,958	1,030	21,988	
	10.7	175	3	7	N/A	Total - Square Feet	20,803	1,009	21,812	
To establish the proper square footage statistics to properly allocate indirect costs. 42 CFR 413.24 and 413.50 / CMS Pub. 15-1, Sections 2304 and 2306										

Provider Name							Fiscal Period		NPI		Adjustments
COUNTRY MANOR HEALTHCARE							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012		1790766376		9
Report References							Explanation of Audit Adjustments				
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	As Reported	Increase (Decrease)	As Adjusted		
<u>ADJUSTMENT TO REPORTED PATIENT DAYS</u>											
8	Not Reported			1	16		0	859	859		
Medi-Cal Managed Care Days - Skilled Nursing Care											
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											

Provider Name							Fiscal Period	NPI	Adjustments	
COUNTRY MANOR HEALTHCARE							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1790766376	9	
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 MEDI-CAL SETTLEMENT DATA</u>										
9	4.1	5	2	1	15	Medi-Cal Days - Skilled Nursing Care 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 November 30, 2013 Report Date: December 2, 2013 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	22,069	(1,214)	20,855	