

**REPORT
ON THE
RATE SETTING AUDIT**

**SHERMAN VILLAGE HEALTHCARE CENTER
NORTH HOLLYWOOD, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1790854180**

**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

April 16, 2014

Brennan Lowery, Administrator
Sherman Village Healthcare Center
12750 Riverside Drive
North Hollywood, CA 91607

SHERMAN VILLAGE HEALTHCARE CENTER
NATIONAL PROVIDER IDENTIFIER (NPI): 1790854180
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 that include a summary of the total due the State in the amount of \$3,516 which resulted from Medi-Cal overpayments

The audit settlement will be incorporated into a Statement of Account Status, which may reflect tentative retroactive adjustment determinations, payments from the provider, and other financial transactions initiated by the Department. The Statement of Account Status will be forwarded to the provider by the State's fiscal intermediary. Instructions regarding payment will be included with the Statement of Account Status.

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

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

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

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

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

United States Postal Service (USPS)

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

Courier (UPS, FedEx, etc.)

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

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

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

Original Signed By:

Maria Delgado, Chief
Audits Section—Gardena
Financial Audits Branch

Certified

Brennan Lowery
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cc: Zaid Pervaiz
Chief Financial Officer
Longwood Management, Inc.
4032 Wilshire Boulevard, Suite 600
Los Angeles, CA 90010

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:

SHERMAN VILLAGE HEALTHCARE CENTER

Fiscal Period:

JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:

1790854180

OSHPD Facility No.:

206190653

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
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SKILLED NURSING CARE

1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$	N/A	\$	2,002,873	\$	85.52
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$	N/A	\$	427,423	\$	18.25
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$	N/A	\$	440,157	\$	18.79
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$	N/A	\$	41,346	\$	1.77
5	Property Taxes (Sch. 5, Ln. 105)	\$	N/A	\$	30,392	\$	1.30
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$	N/A	\$	10,888	\$	0.46
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$	N/A	\$	33,058	\$	1.41
8	Caregiver Training (Sch. 6, Ln. 105)	\$	N/A	\$	0	\$	0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$	N/A	\$	195,394	\$	8.34
10	Cost of Administration (Sch. 6, Ln. 105)	\$	N/A	\$	360,848	\$	15.41
11	Cost of Routine Service/Audited Total Costs	\$	3,712,808	\$	3,542,379	\$	151.25
12	Total Patient Days (Adj 9)		23,428		23,420		
13	Cost Per Patient Day (Cost Divided by Days)	\$	158.48	\$	151.25		
14	Overpayments (Adj 16)	\$	0	\$	(3,516)		
15	Medi-Cal Days (Adj 13)		17,711		17,694		
16	Medi-Cal Managed Care Days (Adj 10)				45		

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	\$	3,314,988	\$	235.61
32	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$	N/A	\$	278,318	\$	19.78
33	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$	N/A	\$	880,095	\$	62.55
34	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$	N/A	\$	27,922	\$	1.98
35	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$	N/A	\$	20,524	\$	1.46
36	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$	N/A	\$	16,733	\$	1.19
37	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$	N/A	\$	50,806	\$	3.61
38	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$	N/A	\$	300,301	\$	21.34
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	\$	554,586	\$	39.42
41	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$	5,549,859	\$	5,444,274	\$	386.94
42	Total Patient Days (Subacute Care Sch. 1, Ln. 36)		14,069		14,070		
43	Cost Per Patient Day (Cost Divided by Days)	\$	394.47	\$	386.94		
44	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$	0	\$	0		

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:

SHERMAN VILLAGE HEALTHCARE CENTER

Fiscal Period:

JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:

1790854180

OSHPD Facility No.:

206190653

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	

* (From Subacute Care Schedule 1)

ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR

Provider Name:
SHERMAN VILLAGE HEALTHCARE CENTER

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

NPI:
1790854180

OSHPD Facility No.:
206190653

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	\$ 97,292	\$ 97,292		
160	Activities	150,451		\$ 150,451	
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	251,101	0	0	251,101 ***
081	Respiratory Therapy	0	0	0	0 ***
082	Occupational Therapy	193,410	0	0	193,410 ***
083	Speech Pathology	78,135	0	0	78,135 ***
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	892,086	0	0	892,086 ***
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
ROUTINE SERVICES					
105	Skilled Nursing Care	1,899,869	40,451	62,553	2,002,873 *
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	2,223,880	56,841	87,898	2,368,619 **
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	\$ 5,786,224	\$ 97,292	\$ 150,451	\$ 5,786,224

* (To Schedule 1)

** (To Subacute Care Schedule 1)

*** (To Subacute Care Schedule 2)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
SHERMAN VILLAGE HEALTHCARE CENTER

NPI:
1790854180

OSHPD Facility Number:
206190653

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	\$ 51,250	\$ 51,250										
010	Housekeeping	192,559	94	\$ 192,653									
060	Laundry and Linen	37,613	2,375	8,944	\$ 48,932								
065	Dietary	271,272	1,274	4,799	0	\$ 277,346							
155	Social Services	N/A	250	941	0	0	\$ 1,191						
160	Activities	N/A	100	375	0	0	0	\$ 475					
165	Administration	N/A	1,566	5,897	0	0	0	0		\$ 7,463	\$ 7,463		
166	Medical Records	90,508	174	654	0	0	0	0		91,336		\$ 91,336	
170	Inservice Education - Nursing	75,967	181	682	0	0	0	0	\$ 76,830				
ANCILLARY SERVICES													
075	Patient Supplies		686	2,584	0	0	0	0	0	3,270	47	579	\$ 3,896
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		514	1,936	0	0	0	0	0	2,450	242	2,960	5,652
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		0	0	0	0	0	0	0	0	181	2,218	2,400
083	Speech Pathology		0	0	0	0	0	0	0	0	73	896	969
085	Pharmacy		300	1,132	0	0	0	0	0	1,432	108	1,320	2,860
090	Laboratory		0	0	0	0	0	0	0	0	28	342	370
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	13	160	173
101	Subacute Care Ancillary Services		0	0	0	0	0	0	0	0	836	10,232	11,068
102	Subacute Care - Pediatric Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES													
105	Skilled Nursing Care		26,461	99,653	30,584	202,149	495	197	31,944	391,483	2,715	33,225	427,423
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		16,849	63,454	18,349	75,197	696	277	44,886	219,707	3,213	39,319	262,239
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		425	1,602	0	0	0	0	0	2,027	7	84	2,118
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 719,169	\$ 51,250	\$ 192,653	\$ 48,932	\$ 277,346	\$ 1,191	\$ 475	\$ 76,830	\$ 620,370	\$ 7,463	\$ 91,336	\$ 719,169

* (To Schedule 1)

** (To Subacute Care Schedule 1)

*** (To Subacute Care Schedule 2)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
SHERMAN VILLAGE HEALTHCARE CENTER

NPI:
1790854180

OSHPD Facility Number:
206190653

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	\$ 274,008	\$ 274,008										
010	Housekeeping	49,455	503	\$ 49,958									
060	Laundry and Linen	17,579	12,698	2,319	\$ 32,596								
065	Dietary	141,556	6,813	1,245	0	\$ 149,614							
155	Social Services	0	1,336	244	0	0	\$ 1,580						
160	Activities	6,010	532	97	0	0	0	\$ 6,640					
165	Administration	N/A	8,372	1,529	0	0	0	0		\$ 9,901	\$ 9,901		
166	Medical Records	11,239	929	170	0	0	0	0		12,338		\$ 12,338	
170	Inservice Education - Nursing	150	968	177	0	0	0	0	\$ 1,295				
ANCILLARY SERVICES													
075	Patient Supplies	41,198	3,668	670	0	0	0	0	0	45,536	63	78	\$ 45,677 ***
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0 ***
080	Physical Therapy	0	2,749	502	0	0	0	0	0	3,251	321	400	3,971 ***
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0 ***
082	Occupational Therapy	0	0	0	0	0	0	0	0	0	240	300	540 ***
083	Speech Pathology	0	0	0	0	0	0	0	0	0	97	121	218 ***
085	Pharmacy	111,058	1,607	293	0	0	0	0	0	112,958	143	178	113,280 ***
090	Laboratory	29,859	0	0	0	0	0	0	0	29,859	37	46	29,942 ***
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0 ***
100	Other Ancillary Services	13,967	0	0	0	0	0	0	0	13,967	17	22	14,006 ***
101	Subacute Care Ancillary Services	0	0	0	0	0	0	0	0	0	1,109	1,382	2,491 ***
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0 ***
ROUTINE SERVICES													
105	Skilled Nursing Care	131,372	141,475	25,842	20,373	109,049	657	2,761	538	432,067	3,602	4,488	440,157 *
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	630,353	90,084	16,455	12,223	40,565	923	3,879	756	795,238	4,262	5,311	804,811 **
126	Subacute Care - Pediatric	0	0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
NONREIMBURSABLE													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	1,545	2,274	415	0	0	0	0	0	4,235	9	11	4,255
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,459,349	\$ 274,008	\$ 49,958	\$ 32,596	\$ 149,614	\$ 1,580	\$ 6,640	\$ 1,295	\$ 1,437,110	\$ 9,901	\$ 12,338	\$ 1,459,349

* (To Schedule 1)

** (To Subacute Care Schedule 1)

*** (To Subacute Care Schedule 2)

ALLOCATION OF CAPITAL COSTS

Provider Name:
SHERMAN VILLAGE HEALTHCARE CENTER

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

NPI:
1790854180

OSHPD Facility Number:
206190653

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)	\$ 71,149	58%							
	Property Tax (line 40)	52,298	42%	\$ 123,447						
005	Plant Operations and Maintenance			1,046	\$ 1,046					
010	Housekeeping			225	2	\$ 227				
060	Laundry and Linen			5,672	48	11	\$ 5,731			
065	Dietary			3,044	26	6	0	\$ 3,075		
155	Social Services			597	5	1	0	0	\$ 603	
160	Activities			238	2	0	0	0	0	\$ 240
165	Administration			3,740	32	7	0	0	0	0
166	Medical Records			415	4	1	0	0	0	0
170	Inservice Education - Nursing			432	4	1	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			1,639	14	3	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			1,228	10	2	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	0	0	0	0	0
083	Speech Pathology			0	0	0	0	0	0	0
085	Pharmacy			718	6	1	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			63,198	540	117	3,582	2,241	251	100
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			40,241	344	75	2,149	834	352	140
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			1,016	9	2	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 123,447	100%	\$ 123,447	\$ 1,046	\$ 227	\$ 5,731	\$ 3,075	\$ 603	\$ 240

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

ALLOCATION OF CAPITAL COSTS

Provider Name:
SHERMAN VILLAGE HEALTHCARE CENTER

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

NPI:
1790854180

OSHPD Facility Number:
206190653

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 58% Of Total	Property Tax 42% Of Total
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 71,149	58%							
	Property Tax (line 40)	52,298	42%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 3,779	\$ 3,779				
166	Medical Records				419		\$ 419			
170	Inservice Education - Nursing			\$ 437						
ANCILLARY SERVICES										
075	Patient Supplies			0	1,656	24	3	\$ 1,682	\$ 970	\$ 713 ***
077	Specialized Support Surfaces			0	0	0	0	0	0	0 ***
080	Physical Therapy			0	1,241	122	14	1,377	793	583 ***
081	Respiratory Therapy			0	0	0	0	0	0	0 ***
082	Occupational Therapy			0	0	92	10	102	59	43 ***
083	Speech Pathology			0	0	37	4	41	24	17 ***
085	Pharmacy			0	725	55	6	786	453	333 ***
090	Laboratory			0	0	14	2	16	9	7 ***
095	Home Health Services			0	0	0	0	0	0	0 ***
100	Other Ancillary Services			0	0	7	1	7	4	3 ***
101	Subacute Care Ancillary Services			0	0	423	47	470	271	199 ***
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
ROUTINE SERVICES										
105	Skilled Nursing Care			182	70,211	1,374	153	71,738	41,346	30,392 *
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			255	44,390	1,627	181	46,198	26,626	19,571 **
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	1,027	3	0	1,030	594	437
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 123,447	100%	\$ 437	\$ 119,249	\$ 3,779	\$ 419	\$ 123,447	\$ 71,149	\$ 52,298

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

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
SHERMAN VILLAGE HEALTHCARE CENTER

NPI:
1790854180

OSHPD Facility Number:
206190653

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. 60% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 6% of Total	Quality Assur. Fees 33% of Total	Caregiver Training 0% of Total
	GENERAL SERVICES													
045	Property Insurance	\$ 4,123												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	987,861												
	Total Costs Allocable as Administration	991,984	60%											
167	CDPH Licensing Fees	29,931	2%											
168	Professional Liability Insurance	90,877	6%											
169	Quality Assurance Fees	537,146	33%											
174	Caregiver Training	0	0%											
	Total	1,649,938	100%						\$ 1,649,938					
	ANCILLARY SERVICES													
075	Patient Supplies			\$ 0	\$ 3,270	\$ 45,536	\$ 1,656	\$ 50,461	10,456	\$ 6,286	\$ 190	\$ 576	\$ 3,404	\$ 0
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			251,101	2,450	3,251	1,241	258,042	53,467	32,146	970	2,945	17,406	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			193,410	0	0	0	193,410	40,075	24,094	727	2,207	13,047	0
083	Speech Pathology			78,135	0	0	0	78,135	16,190	9,734	294	892	5,271	0
085	Pharmacy			0	1,432	112,958	725	115,115	23,852	14,340	433	1,314	7,765	0
090	Laboratory			0	0	29,859	0	29,859	6,187	3,720	112	341	2,014	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	13,967	0	13,967	2,894	1,740	52	159	942	0
101	Subacute Care Ancillary Services			892,086	0	0	0	892,086	184,842	111,132	3,353	10,181	60,176	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
	ROUTINE SERVICES													
105	Skilled Nursing Care			2,002,873	391,483	432,067	70,211	2,896,635	600,188	360,848	10,888	33,058	195,394	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			2,368,619	219,707	795,238	44,390	3,427,954	710,278	427,037	12,885	39,121	231,235	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0
	NONREIMBURSABLE													
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	2,027	4,235	1,027	7,289	1,510	908	27	83	492	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 1,649,938		\$ 5,786,224	\$ 620,370	\$ 1,437,110	\$ 119,249	\$ 7,962,954	\$ 1,649,938					
	Total Administrative Costs							\$ 1,649,938		\$ 991,984	\$ 29,931	\$ 90,877	\$ 537,146	\$ 0
	Unit Cost Multiplier							0.20720176						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 98,799	\$ 22,239	\$ 4,198	\$ 125,235							
	TOTAL FACILITY COSTS							\$ 9,738,127						

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

STATISTICS FOR COST ALLOCATION

Provider Name:
SHERMAN VILLAGE HEALTHCARE CENTER

NPI:
1790854180

OSHPD Facility Number:
206190653

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS	Plant Ops (SQ FT) 5	Hskpng (SQ FT) 10	Laundry (LBS) 60	Dietary (MEALS) 65	Soc Srvs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	Inserv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
		(Adj 6)	(Adj 6)	(Adj 6)	(Adj 7)	(Adj 8)	(Adj)	(Adj)	(Adj)		
	GENERAL SERVICES)))		
005	Plant Operations and Maintenance	242									
010	Housekeeping	52	52								
060	Laundry and Linen	1,312	1,312	1,312							
065	Dietary	704	704	704							
155	Social Services	138	138	138							
160	Activities	55	55	55							
165	Administration	865	865	865							
166	Medical Records	96	96	96							
170	Inservice Education - Nursing	100	100	100							
	ANCILLARY SERVICES										
075	Patient Supplies	379	379	379						50,461	50,461
077	Specialized Support Surfaces									0	0
080	Physical Therapy	284	284	284						258,042	258,042
081	Respiratory Therapy									0	0
082	Occupational Therapy									193,410	193,410
083	Speech Pathology									78,135	78,135
085	Pharmacy	166	166	166						115,115	115,115
090	Laboratory									29,859	29,859
095	Home Health Services									0	0
100	Other Ancillary Services									13,967	13,967
101	Subacute Care Ancillary Services									892,086	892,086
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	14,618	14,618	14,618	231,370	69,414	2,031,241	2,031,241	2,031,241	2,896,635	2,896,635
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	9,308	9,308	9,308	138,810	25,821	2,854,233	2,854,233	2,854,233	3,427,954	3,427,954
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	235	235	235						7,289	7,289
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	28,554	28,312	28,260	370,180	95,235	4,885,474	4,885,474	4,885,474	7,962,954	7,962,954
	TOTAL DIRECT SALARIES COSTS - SCH. 2						\$ 97,292	\$ 150,451			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.019914547	0.030795579			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		\$ 51,250	\$ 192,653	\$ 48,932	\$ 277,346	\$ 1,191	\$ 475	\$ 76,830	\$ 7,463	\$ 91,336
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		1.81018649	6.81716666	0.13218458	2.91222404	0.00024370	0.00009713	0.01572616	0.00093717	0.01147014
	TOTAL INDIRECT OTHER COSTS - SCH. 4		\$ 274,008	\$ 49,958	\$ 32,596	\$ 149,614	\$ 1,580	\$ 6,640	\$ 1,295	\$ 9,901	\$ 12,338
	UNIT COST MULTIPLIER (INDIRECT OTHER)		9.67815767	1.76780836	0.08805475	1.57099764	0.00032331	0.00135904	0.00026499	0.00124335	0.00154940
	TOTAL CAPITAL COSTS - SCH. 5	\$ 123,447	\$ 1,046	\$ 227	\$ 5,731	\$ 3,075	\$ 603	\$ 240	\$ 437	\$ 3,779	\$ 419
	UNIT COST MULTIPLIER (CAPITAL COSTS)	4.32328220	0.03695374	0.00802308	0.01548208	0.03229122	0.00012339	0.00004918	0.00008941	0.00047452	0.00005266

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
SHERMAN VILLAGE HEALTHCARE CENTER

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

NPI:
1790854180

OSHPD Facility Number:
206190653

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	\$ 98,545	\$ (56,553)	\$ 41,992	(Sch 3)
005	.20-.39	Fringe Benefits	6200	9,258	0	9,258	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	274,008	0	274,008	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 381,811	\$ (56,553)	\$ 325,258	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 157,773	\$ 0	\$ 157,773	(Sch 3)
010	.20-.39	Fringe Benefits	6300	34,786	0	34,786	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	49,455	0	49,455	(Sch 4)
010		Housekeeping - Total	6300	\$ 242,014	\$ 0	\$ 242,014	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	3,228	0	3,228	(Sch 5)
025		Depreciation: Equipment	7140	23,380	0	23,380	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	44,541	0	44,541	(Sch 5)
040		Property Taxes	7300	52,298	0	52,298	(Sch 5)
045		Property Insurance	7400	4,123	0	4,123	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600		0	0	(Sch 6)
057		Subtotal 005 - 055		\$ 751,395	\$ (56,553)	\$ 694,842	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 26,516	\$ 0	\$ 26,516	(Sch 3)
060	.20-.39	Fringe Benefits	6400	5,846	0	5,846	(Sch 3)
060	.79	Agency Staff	6400	5,251	0	5,251	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	17,579	0	17,579	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 55,192	\$ 0	\$ 55,192	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 238,960	\$ (16,693)	\$ 222,267	(Sch 3)
065	.20-.39	Fringe Benefits	6500	49,005	0	49,005	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	141,556	0	141,556	(Sch 4)
065		Dietary - Total	6500	\$ 429,521	\$ (16,693)	\$ 412,828	
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	41,198	0	41,198	(Sch 4)
075		Patient Supplies - Total	8100	\$ 41,198	\$ 0	\$ 41,198	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	\$	\$ 0	\$ 0	N/A
077	.20-.39	Fringe Benefits	8150		0	0	N/A
077	.79	Agency Staff	8150		0	0	N/A
077	.40-.99	Other - Nonlabor	8150		0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
SHERMAN VILLAGE HEALTHCARE CENTER

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

NPI:
1790854180

OSHPD Facility Number:
206190653

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	251,101	0	251,101	(Sch 2)
080	.40-.99	Other - Nonlabor	8200		0	0	(Sch 4)
080		Physical Therapy - Total	8200	\$ 251,101	\$ 0	\$ 251,101	
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	193,410	0	193,410	(Sch 2)
082	.40-.99	Other - Nonlabor	8250		0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 193,410	\$ 0	\$ 193,410	
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	78,135	0	78,135	(Sch 2)
083	.40-.99	Other - Nonlabor	8280		0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 78,135	\$ 0	\$ 78,135	
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	111,058	0	111,058	(Sch 4)
085		Pharmacy - Total	8300	\$ 111,058	\$ 0	\$ 111,058	
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	29,859	0	29,859	(Sch 4)
090		Laboratory - Total	8400	\$ 29,859	\$ 0	\$ 29,859	
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	13,967	0	13,967	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 13,967	\$ 0	\$ 13,967	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
SHERMAN VILLAGE HEALTHCARE CENTER

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

NPI:
1790854180

OSHPD Facility Number:
206190653

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	\$ 730,931	\$ 0	\$ 730,931	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900	161,155	0	161,155	(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	\$ 892,086	\$ 0	\$ 892,086	
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		\$ 1,610,814	\$ 0	\$ 1,610,814	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,634,623	\$ (77,965)	\$ 1,556,658	(Sch 2)
105	.20-.39	Fringe Benefits	6110	348,347	(5,136)	343,211	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	131,877	(505)	131,372	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,114,847	\$ (83,606)	\$ 2,031,241	
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	\$ 1,822,137	\$ 0	\$ 1,822,137	(Sch 2)
125	.20-.39	Fringe Benefits	6150	401,743	0	401,743	(Sch 2)
125	.49	Agency Staff	6150		0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150	630,353	0	630,353	(Sch 4)
125		Subacute Care - Total	6150	\$ 2,854,233	\$ 0	\$ 2,854,233	
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:
SHERMAN VILLAGE HEALTHCARE CENTER

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

NPI:
1790854180

OSHPD Facility Number:
206190653

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	1,545	0	1,545	(Sch 4)
140		Beauty and Barber - Total	8900	\$ 1,545	\$ 0	\$ 1,545	
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		0	0	(Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0	
146		Subtotal 105 - 145		\$ 4,970,625	\$ (83,606)	\$ 4,887,019	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	\$ 79,716	\$ 0	\$ 79,716	(Sch 2)
155	.20-.39	Fringe Benefits	6600	17,576	0	17,576	(Sch 2)
155	.49	Agency Staff	6600		0	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600		0	0	(Sch 4)
155		Social Services - Total	6600	\$ 97,292	\$ 0	\$ 97,292	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
SHERMAN VILLAGE HEALTHCARE CENTER

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

NPI:
1790854180

OSHPD Facility Number:
206190653

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	\$ 123,272	\$ 0	\$ 123,272	(Sch 2)
160	.20-.39	Fringe Benefits	6700	27,179	0	27,179	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	6,010	0	6,010	(Sch 4)
160		Activities - Total	6700	\$ 156,461	\$ 0	\$ 156,461	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 412,252	\$ (72,635)	\$ 339,617	(Sch 6)
165	.20-.39	Fringe Benefits	6900	69,742	5,136	74,878	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	633,297	(59,931)	573,366	(Sch 6)
165		Administration - Total	6900	\$ 1,115,291	\$ (127,430)	\$ 987,861	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 74,158	\$ 0	\$ 74,158	(Sch 3)
166	.20-.39	Fringe Benefits	6900	16,350	0	16,350	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	11,239	0	11,239	(Sch 4)
166		Medical Records - Total	6900	\$ 101,747	\$ 0	\$ 101,747	
167		CDPH Licensing Fees	6900	\$ 29,931	\$ 0	\$ 29,931	(Sch 6)
168		Professional Liability Insurance	6900	\$ 91,757	\$ (880)	\$ 90,877	(Sch 6)
169		Quality Assurance Fees	6900	\$ 537,146	\$ 0	\$ 537,146	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 62,244	\$ 0	\$ 62,244	(Sch 3)
170	.20-.39	Fringe Benefits	6800	13,723	0	13,723	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	150	0	150	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 76,117	\$ 0	\$ 76,117	
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		\$ 2,205,742	\$ (128,310)	\$ 2,077,432	
200		Total		\$ 10,023,289	\$ (285,162)	\$ 9,738,127	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 129,220	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name:
SHERMAN VILLAGE HEALTHCARE CENTER

NPI:
1790854180

OSHPD Facility Number:
206190653

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

Line No.	Sub No.	Description	TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
174	3	Caregiver Training - Agency Staff	0								
174	4	Caregiver Training - Other - Nonlabor	0								
200		Total	(\$285,162) (To Sch 8)	0	0	0	(285,162)	0	0	0	0

SUMMARY OF AUDITED SUBACUTE CARE COSTS AND INFORMATION

Provider Name:
SHERMAN VILLAGE HEALTHCARE CENTER

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

NPI:
1790854180

OSHPD Facility No:
206190653

LINE NO.	DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED SUBACUTE CARE COST PER PATIENT DAY
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SUBACUTE CARE ROUTINE

1	Cost of Direct Care - Labor (Sch. 2, Ln. 125)	\$	N/A	\$	2,368,619	\$	168.35
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 125)	\$	N/A	\$	262,239	\$	18.64
3	Cost of Direct and Indirect NonLabor (Sch. 4, Ln. 125)	\$	N/A	\$	804,811	\$	57.20
4	Cost of Capital Related (Sch. 5, Ln. 125)	\$	N/A	\$	26,626	\$	1.89
5	Property Taxes (Sch. 5, Ln. 125)	\$	N/A	\$	19,571	\$	1.39
6	CDPH Licensing Fees (Sch. 6, Ln. 125)	\$	N/A	\$	12,885	\$	0.92
7	Professional Liability Insurance (Sch. 6, Ln. 125)	\$	N/A	\$	39,121	\$	2.78
8	Quality Assurance Fees (Sch. 6, Ln. 125)	\$	N/A	\$	231,235	\$	16.43
9	Caregiver Training (Sch. 6, Ln. 125)	\$	N/A	\$	0	\$	0.00
10	Cost of Administration (Sch. 6, Ln. 125)	\$	N/A	\$	427,037	\$	30.35
11	Cost of Routine Service/Audited Total Routine Costs	\$	5,385,013	\$	4,192,144	\$	297.95
12	Routine Cost Per Patient Day (Routine Cost Divided by Days)	\$	382.76	\$	297.95		

SUBACUTE CARE ANCILLARY

13	Cost of Direct Care - Labor (Subacute Care Sch. 2, Ln. 122)	\$	N/A	\$	946,370	\$	67.26
14	Cost of Indirect Care - Labor (Subacute Care Sch. 2, Ln. 123)	\$	N/A	\$	16,079	\$	1.14
15	Cost of Direct and Indirect Nonlabor (Subacute Care Sch. 2, Ln. 124)	\$	N/A	\$	75,283	\$	5.35
16	Cost of Capital Related (Subacute Care Sch. 2, Ln. 125)	\$	N/A	\$	1,296	\$	0.09
17	Property Taxes (Subacute Care Sch. 2, Ln. 126)	\$	N/A	\$	953	\$	0.07
18	CDPH Licensing Fees (Subacute Care Sch. 2, Ln. 127)	\$	N/A	\$	3,849	\$	0.27
19	Professional Liability Insurance (Subacute Care Sch. 2, Ln. 128)	\$	N/A	\$	11,685	\$	0.83
20	Quality Assurance Fees (Subacute Care Sch. 2, Ln. 129)	\$	N/A	\$	69,066	\$	4.91
21	Caregiver Training (Subacute Care Sch. 2, Ln. 130)	\$	N/A	\$	0	\$	0.00
22	Cost of Administration (Subacute Care Sch. 2, Ln. 131)	\$	N/A	\$	127,549	\$	9.07
23	Cost of Ancillary Service/Audited Total Ancillary Costs	\$	164,846	\$	1,252,130	\$	88.99
24	Ancillary Cost Per Patient Day (Ancillary Cost Divided by Days)	\$	11.72	\$	88.99		

SUBACUTE CARE TOTAL

25	Cost of Direct Care - Labor (Line 1 + Line 13)	\$	N/A	\$	3,314,988	\$	235.61
26	Cost of Indirect Care - Labor (Line 2 + Line 14)	\$	N/A	\$	278,318	\$	19.78
27	Cost of Direct and Indirect Nonlabor (Line 3 + Line 15)	\$	N/A	\$	880,095	\$	62.55
28	Cost of Capital Related (Line 4 + Line 16)	\$	N/A	\$	27,922	\$	1.98
29	Property Taxes (Line 5 + Line 17)	\$	N/A	\$	20,524	\$	1.46
30	CDPH Licensing Fees (Line 6 + Line 18)	\$	N/A	\$	16,733	\$	1.19
31	Professional Liability Insurance (Line 7 + Line 19)	\$	N/A	\$	50,806	\$	3.61
32	Quality Assurance Fees (Line 8 + Line 20)	\$	N/A	\$	300,301	\$	21.34
33	Caregiver Training (Line 9 + Line 21)	\$	N/A	\$	0	\$	0.00
34	Cost of Administration (Line 10 + Line 22)	\$	N/A	\$	554,586	\$	39.42
35	Total Cost of Subacute Service (Line 11 + Line 23)	\$	5,549,859	\$	5,444,274	\$	386.94
36	Total Patient Days (Adj 11)		14,069		14,070		
37	Total Cost Per Patient Day (Total Cost Divided by Days)	\$	394.47	\$	386.94		
38	Medi-Cal Overpayments (Adj)	\$	0	\$	0		
39	Medi-Cal Credit Balances (Adj)	\$	0	\$	0		
40	Amount Due Provider (State) (Line 38 + Line 39)	\$	0	\$	0		

GENERAL INFORMATION

41	Contracted Number of Subacute Care Beds (Adj 17)				40		
42	Total Licensed Nursing Facility Beds (Adj)		108		108		
43	Total Licensed Capacity (All levels) (Adj)		108		108		
44	Total Medi-Cal Subacute Care Patient Days (Adj 14)		13,543		13,452		

CAPITAL RELATED COST

45	Direct Capital Related Cost (Adj)	\$	N/A	\$	0		
46	Indirect Capital Related Cost (Line 28)	\$	N/A	\$	27,922		
47	Total Capital Related Cost (Line 45 + Line 46)	\$	0	\$	27,922		

VENTILATOR / NONVENTILATOR

	AUDITED COSTS (Adj)	AUDITED TOTAL DAYS (Adj 12)	AUDITED MEDI-CAL DAYS (Adj 15)	
48	Ventilator (Equipment Cost Only)	\$ 0	5,363	5,127
49	Nonventilator	N/A	8,707	8,325
50	TOTAL	\$ N/A	14,070	13,452

* (To Schedule 1)

SUMMARY OF TOTAL ALLOWABLE SUBACUTE CARE ANCILLARY COSTS

Provider Name:
SHERMAN VILLAGE HEALTHCARE CENTER

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

NPI:
1790854180

OSHPD Facility Number:
206190653

LINE NO.	DESCRIPTION	ANCILLARY COSTS	TOTAL ANCILLARY CHARGES (Adj)	RATIO COST/CHG	TOTAL SUBACUTE CARE ANCILLARY CHARGES (Adj)	SUBACUTE CARE ANCILLARY COST *
PATIENT SUPPLIES						
1	Cost of Direct Care - Labor (Sch. 2, Ln. 75)	\$ 0				\$ 0
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 75)	3,896				3,431
3	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 75)	45,677				40,221
4	Cost of Capital Related (Sch. 5, Ln. 75)	970				854
5	Property Taxes (Sch. 5, Ln. 75)	713				628
6	CDPH Licensing Fees (Sch. 6, Ln. 75)	190				167
7	Professional Liability Insurance (Sch. 6, Ln. 75)	576				507
8	Quality Assurance Fees (Sch. 6, Ln. 75)	3,404				2,997
9	Caregiver Training (Sch. 6, Ln. 75)	0				0
10	Cost of Administration (Sch. 6, Ln. 75)	6,286				5,535
11	Total Patient Supplies Ancillary Service	\$ 61,711	\$ 1,559,200	0.039578	\$ 1,372,994	\$ 54,340

SPECIALIZED SUPPORT SURFACES						
12	Cost of Direct Care - Labor (Sch. 2, Ln. 77)	\$ 0				\$ N/A
13	Cost of Indirect Care - Labor (Sch. 3, Ln. 77)	0				0
14	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 77)	0				0
15	Cost of Capital Related (Sch. 5, Ln. 77)	0				0
16	Property Taxes (Sch. 5, Ln. 77)	0				0
17	CDPH Licensing Fees (Sch. 6, Ln. 77)	0				0
18	Professional Liability Insurance (Sch. 6, Ln. 77)	0				0
19	Quality Assurance Fees (Sch. 6, Ln. 77)	0				0
20	Caregiver Training (Sch. 6, Ln. 77)	0				0
21	Cost of Administration (Sch. 6, Ln. 77)	0				0
22	Total Specialized Support Surfaces Ancillary Service	\$ 0	\$ 11,735	0.000000	\$ 783	\$ 0

PHYSICAL THERAPY						
23	Cost of Direct Care - Labor (Sch. 2, Ln. 80)	\$ 251,101				\$ 24,284
24	Cost of Indirect Care - Labor (Sch. 3, Ln. 80)	5,652				547
25	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 80)	3,971				384
26	Cost of Capital Related (Sch. 5, Ln. 80)	793				77
27	Property Taxes (Sch. 5, Ln. 80)	583				56
28	CDPH Licensing Fees (Sch. 6, Ln. 80)	970				94
29	Professional Liability Insurance (Sch. 6, Ln. 80)	2,945				285
30	Quality Assurance Fees (Sch. 6, Ln. 80)	17,406				1,683
31	Caregiver Training (Sch. 6, Ln. 80)	0				0
32	Cost of Administration (Sch. 6, Ln. 80)	32,146				3,109
33	Total Physical Therapy Ancillary Service	\$ 315,568	\$ 1,029,907	0.306404	\$ 99,602	\$ 30,518

RESPIRATORY THERAPY						
34	Cost of Direct Care - Labor (Sch. 2, Ln. 81)	\$ 0				\$ 0
35	Cost of Indirect Care - Labor (Sch. 3, Ln. 81)	0				0
36	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 81)	0				0
37	Cost of Capital Related (Sch. 5, Ln. 81)	0				0
38	Property Taxes (Sch. 5, Ln. 81)	0				0
39	CDPH Licensing Fees (Sch. 6, Ln. 81)	0				0
40	Professional Liability Insurance (Sch. 6, Ln. 81)	0				0
41	Quality Assurance Fees (Sch. 6, Ln. 81)	0				0
42	Caregiver Training (Sch. 6, Ln. 81)	0				0
43	Cost of Administration (Sch. 6, Ln. 81)	0				0
44	Total Respiratory Ancillary Service	\$ 0	\$ 0	0.000000	\$ 0	\$ 0

SUMMARY OF TOTAL ALLOWABLE SUBACUTE CARE ANCILLARY COSTS

Provider Name:
SHERMAN VILLAGE HEALTHCARE CENTER

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

NPI:
1790854180

OSHPD Facility Number:
206190653

LINE NO.	DESCRIPTION	ANCILLARY COSTS	TOTAL ANCILLARY CHARGES (Adj)	RATIO COST/CHG	TOTAL SUBACUTE CARE ANCILLARY CHARGES (Adj)	SUBACUTE CARE ANCILLARY COST *
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OCCUPATIONAL THERAPY

45	Cost of Direct Care - Labor (Sch. 2, Ln. 82)	\$ 193,410				\$ 18,474
46	Cost of Indirect Care - Labor (Sch. 3, Ln. 82)	2,400				229
47	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 82)	540				52
48	Cost of Capital Related (Sch. 5, Ln. 82)	59				6
49	Property Taxes (Sch. 5, Ln. 82)	43				4
50	CDPH Licensing Fees (Sch. 6, Ln. 82)	727				69
51	Professional Liability Insurance (Sch. 6, Ln. 82)	2,207				211
52	Quality Assurance Fees (Sch. 6, Ln. 82)	13,047				1,246
53	Caregiver Training (Sch. 6, Ln. 82)	0				0
54	Cost of Administration (Sch. 6, Ln. 82)	24,094				2,301
55	Total Occupational Therapy Ancillary Service	\$ 236,527	\$ 846,293	0.279486	\$ 80,838	\$ 22,593

SPEECH PATHOLOGY

56	Cost of Direct Care - Labor (Sch. 2, Ln. 83)	\$ 78,135				\$ 11,526
57	Cost of Indirect Care - Labor (Sch. 3, Ln. 83)	969				143
58	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 83)	218				32
59	Cost of Capital Related (Sch. 5, Ln. 83)	24				4
60	Property Taxes (Sch. 5, Ln. 83)	17				3
61	CDPH Licensing Fees (Sch. 6, Ln. 83)	294				43
62	Professional Liability Insurance (Sch. 6, Ln. 83)	892				132
63	Quality Assurance Fees (Sch. 6, Ln. 83)	5,271				777
64	Caregiver Training (Sch. 6, Ln. 83)	0				0
65	Cost of Administration (Sch. 6, Ln. 83)	9,734				1,436
66	Total Speech Pathology Ancillary Service	\$ 95,554	\$ 303,118	0.315236	\$ 44,711	\$ 14,095

PHARMACY

67	Cost of Direct Care - Labor (Sch. 2, Ln. 85)	\$ 0				\$ 0
68	Cost of Indirect Care - Labor (Sch. 3, Ln. 85)	2,860				517
69	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 85)	113,280				20,492
70	Cost of Capital Related (Sch. 5, Ln. 85)	453				82
71	Property Taxes (Sch. 5, Ln. 85)	333				60
72	CDPH Licensing Fees (Sch. 6, Ln. 85)	433				78
73	Professional Liability Insurance (Sch. 6, Ln. 85)	1,314				238
74	Quality Assurance Fees (Sch. 6, Ln. 85)	7,765				1,405
75	Caregiver Training (Sch. 6, Ln. 85)	0				0
76	Cost of Administration (Sch. 6, Ln. 85)	14,340				2,594
77	Total Pharmacy Ancillary Service	\$ 140,778	\$ 794,321	0.177230	\$ 143,690	\$ 25,466

LABORATORY

78	Cost of Direct Care - Labor (Sch. 2, Ln. 90)	\$ 0				\$ 0
79	Cost of Indirect Care - Labor (Sch. 3, Ln. 90)	370				105
80	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 90)	29,942				8,473
81	Cost of Capital Related (Sch. 5, Ln. 90)	9				3
82	Property Taxes (Sch. 5, Ln. 90)	7				2
83	CDPH Licensing Fees (Sch. 6, Ln. 90)	112				32
84	Professional Liability Insurance (Sch. 6, Ln. 90)	341				96
85	Quality Assurance Fees (Sch. 6, Ln. 90)	2,014				570
86	Caregiver Training (Sch. 6, Ln. 90)	0				0
87	Cost of Administration (Sch. 6, Ln. 90)	3,720				1,053
88	Total Laboratory Ancillary Service	\$ 36,515	\$ 206,294	0.177007	\$ 58,377	\$ 10,333

SUMMARY OF TOTAL ALLOWABLE SUBACUTE CARE ANCILLARY COSTS

Provider Name:
SHERMAN VILLAGE HEALTHCARE CENTER

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

NPI:
1790854180

OSHPD Facility Number:
206190653

LINE NO.	DESCRIPTION	ANCILLARY COSTS	TOTAL ANCILLARY CHARGES (Adj)	RATIO COST/CHG	TOTAL SUBACUTE CARE ANCILLARY CHARGES (Adj)	SUBACUTE CARE ANCILLARY COST *
HOME HEALTH SERVICES						
89	Cost of Direct Care - Labor (Sch. 2, Ln. 95)	\$ 0				\$ 0
90	Cost of Indirect Care - Labor (Sch. 3, Ln. 95)	0				0
91	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 95)	0				0
92	Cost of Capital Related (Sch. 5, Ln. 95)	0				0
93	Property Taxes (Sch. 5, Ln. 95)	0				0
94	CDPH Licensing Fees (Sch. 6, Ln. 95)	0				0
95	Professional Liability Insurance (Sch. 6, Ln. 95)	0				0
96	Quality Assurance Fees (Sch. 6, Ln. 95)	0				0
97	Caregiver Training (Sch. 6, Ln. 95)	0				0
98	Cost of Administration (Sch. 6, Ln. 95)	0				0
99	Total Home Health Services Ancillary Service	\$ 0	\$ 0	0.000000	\$ 0	\$ 0

OTHER ANCILLARY SERVICES						
100	Cost of Direct Care - Labor (Sch. 2, Ln. 100)	\$ 0				\$ 0
101	Cost of Indirect Care - Labor (Sch. 3, Ln. 100)	173				39
102	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 100)	14,006				3,138
103	Cost of Capital Related (Sch. 5, Ln. 100)	4				1
104	Property Taxes (Sch. 5, Ln. 100)	3				1
105	CDPH Licensing Fees (Sch. 6, Ln. 100)	52				12
106	Professional Liability Insurance (Sch. 6, Ln. 100)	159				36
107	Quality Assurance Fees (Sch. 6, Ln. 100)	942				211
108	Caregiver Training (Sch. 6, Ln. 100)	0				0
109	Cost of Administration (Sch. 6, Ln. 100)	1,740				390
110	Total Other Ancillary Service	\$ 17,081	\$ 86,671	0.197075	\$ 19,419	\$ 3,827

SUBACUTE CARE ANCILLARY SERVICES						
111	Cost of Direct Care - Labor (Sch. 2, Ln. 101)					\$ 892,086
112	Cost of Indirect Care - Labor (Sch. 3, Ln. 101)					11,068
113	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 101)					2,491
114	Cost of Capital Related (Sch. 5, Ln. 101)					271
115	Property Taxes (Sch. 5, Ln. 101)					199
116	CDPH Licensing Fees (Sch. 6, Ln. 101)					3,353
117	Professional Liability Insurance (Sch. 6, Ln. 101)					10,181
118	Quality Assurance Fees (Sch. 6, Ln. 101)					60,176
119	Caregiver Training (Sch. 6, Ln. 101)					0
120	Cost of Administration (Sch. 6, Ln. 101)					111,132
121	Total Subacute Ancillary Service					\$ 1,090,958

TOTAL COST OF ANCILLARY SERVICES						
122	Cost of Direct Care - Labor					\$ 946,370
123	Cost of Indirect Care - Labor					16,079
124	Cost of Direct and Indirect Nonlabor					75,283
125	Cost of Capital Related					1,296
126	Property Taxes					953
127	CDPH Licensing Fees					3,849
128	Professional Liability Insurance					11,685
129	Quality Assurance Fees					69,066
130	Caregiver Training					0
131	Cost of Administration					127,549
132	Total Cost of Subacute Care Ancillary Services					\$ 1,252,130

* Total Ancillary Costs included in the rate.

(To Subacute Care Sch 1)

Provider Name							Fiscal Period		NPI		Adjustments
SHERMAN VILLAGE HEALTHCARE CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012		1790854180		17
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	\$129,220	\$129,220

Provider Name							Fiscal Period	NPI	Adjustments		
SHERMAN VILLAGE HEALTHCARE CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1790854180	17		
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	\$1,634,623	(\$23,296)	\$1,611,327 *	
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	348,347	(5,136)	343,211	
	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	412,252	23,296	435,548 *	
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	69,742	5,136	74,878	
							To reclassify Central Supply 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	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	\$131,877	(\$505)	\$131,372	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	633,297	505	633,802 *	
							To reclassify pharmacy consultant expense for proper cost determination. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000(b) and 52501				
4	10.5	168	4	8A-1	168	4	Professional Liability Insurance	\$91,757	(\$880)	\$90,877	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 633,802	880	634,682 *	
							To reclassify surplus line taxes and fees associated with liability insurance to the Administration cost center. 42 CFR 413.24 / CMS Pub. 15-1, Section 2162 CCR, Title 22, Sections 52000(b) and 52501				

Provider Name							Fiscal Period	NPI	Adjustments		
SHERMAN VILLAGE HEALTHCARE CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1790854180	17		
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
ADJUSTMENT TO REPORTED COSTS											
5	10.5	005	1	8A-1	005	1	Plant Operations and Maintenance - Salaries and Wages	\$98,545	(\$56,553)	\$41,992	
	10.5	065	1	8A-1	065	1	Dietary - Salaries and Wages	238,960	(16,693)	222,267	
	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages	* 1,611,327	(54,669)	1,556,658	
	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	* 435,548	(95,931)	339,617	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 634,682	(61,316)	573,366	
To adjust reported home office costs to agree with the Longwood Management Corporation Home Office Audit Reports for fiscal periods ended February 29, 2012 and February 28, 2013. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304											

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	NPI	Adjustments	
SHERMAN VILLAGE HEALTHCARE CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1790854180	17	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Cost Report			Audit Report						
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>ADJUSTMENTS TO REPORTED STATISTICS</u>										
6	10.7	105	1,2,3	7	105	Skilled Nursing Care (Square Feet)	15,122	(504)	14,618	
	10.7	165	1,2,3	7	165	Administration	361	504	865	
To adjust square footage statistics to agree with the provider's records in order to properly allocate indirect costs.										
42 CFR 413.24 and 413.50 / CMS Pub. 15-1, Sections 2304 and 2306										
7	10.7	105	4	7	105	Skilled Nursing Care (Pounds of Laundry)	231,390	(20)	231,370	
	10.7	125	4	7	125	Subacute Care	138,930	(120)	138,810	
	10.7	175	4	7	N/A	Total - Pounds of Laundry	370,320	(140)	370,180	
To adjust laundry statistics to properly allocate indirect costs.										
42 CFR 413.24 and 413.50 / CMS Pub. 15-1, Sections 2304 and 2306										
8	10.7	105	5	7	105	Skilled Nursing Care (Meals Served)	69,417	(3)	69,414	
	10.7	125	5	7	125	Subacute Care	26,745	(924)	25,821	
	10.7	175	5	7	N/A	Total - Meals Served	96,162	(927)	95,235	
To adjust dietary 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	
SHERMAN VILLAGE HEALTHCARE CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1790854180	17	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>ADJUSTMENTS TO REPORTED PATIENT DAYS</u>										
9	11(2)	105	1	1	12		Total Patient Days - Skilled Nursing Care 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	23,428	(8)	23,420
10	Not Reported			1	16		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	0	45	45
11	11(2)	105	5	Subacute 1	36		Total Patient Days - Subacute Care To adjust total patient days for subacute care 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	14,069	1	14,070
12	4.3	100	1	Subacute 1	48		Total Ventilator Days	4,978	385	5,363
	4.3	115	1	Subacute 1	49		Total Nonventilator Days To reflect total subacute care patient days and to include total ventilator and nonventilator patient days in the subacute care schedule 1, lines 48 and 49. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 Medi-Cal Adult Subacute Contract No. 01-03-70105	9,091	(384)	8,707

Provider Name							Fiscal Period	NPI	Adjustments	
SHERMAN VILLAGE HEALTHCARE CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1790854180	17	
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 MEDI-CAL SETTLEMENT DATA										
13	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 September 15, 2013 Report Date: September 19, 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 51541	17,711	(17)	17,694	
14	4.1	25	2	Subacute 1	44	Total Medi-Cal Subacute Care Patient Days To reflect Medi-Cal patient days based on the following Fiscal Intermediary Payment Data: Service Period: January 1, 2012 through December 31, 2012 Payment Period: January 1, 2012 through September 15, 2013 Report Date: September 19, 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 51541	13,543	(91)	13,452	
15	4.3	100	2	Subacute 1	48	Total Medi-Cal Ventilator Days	4,978	149	5,127	
	4.3	115	2	Subacute 1	49	Total Medi-Cal Nonventilator Days To reflect ventilator and nonventilator Medi-Cal patient days based on the following Fiscal Intermediary Payment Data: Service Period: January 1, 2012 through December 31, 2012 Payment Period: January 1, 2012 through September 15, 2013 Report Date: September 19, 2013 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 Medi-Cal Adult Subacute Contract No. 01-03-70105	8,565	(240)	8,325	

Provider Name							Fiscal Period			NPI		Adjustments
SHERMAN VILLAGE HEALTHCARE CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012			1790854180		17
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
<u>ADJUSTMENTS TO OTHER MATTERS</u>												
16	Not Reported			1	14		Overpayments - Skilled Nursing Care 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			\$0	\$3,516	\$3,516
17	Not Reported			Subacute 1	41		Contracted Number of Subacute Care Beds To include the contracted number of subacute care beds on the audit report. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Section 72201			0	40	40