REPORT
ON THE
RATE SETTING AUDIT

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

FISCAL PERIOD ENDED
DECEMBER 31, 2010

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

Section Chief: Maria Delgado
Audit Supervisor: Deborah Lee
Auditor: Ngocle Truong

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

TOBY DOUGLAS
DIRECTOR

EDMUND G. BROWN JR.
GOVERNOR

April 10, 2012

Fanny Rodriguez, Administrator
Country Villa Wilshire Convalescent Center
855 North Fairfax Avenue
Los Angeles, CA 90046

COUNTRY VILLA WILSHIRE CONVALESCENT CENTER
NATIONAL PROVIDER IDENTIFIER (NPI): 1578557526
FISCAL PERIOD ENDED: DECEMBER 31, 2010

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

3. Audited Allocation of Home Office Cost

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 Medi-Cal Benefits, Waiver Analysis and Rates 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.

Financial Audits Branch/Audits Section—Gardena
19300 South Hamilton Avenue, Suite 280, MS 2103, Gardena, CA 90248
Telephone: (310) 516-4757/FAX: (310) 217-6918
Internet Address: www.dhcs.ca.gov

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
Enclosures

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

STATE OF CALIFORNIA

SCHEDULE 1

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
COUNTRY VILLA WILSHIRE CONVALESCENT CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1578557526

OSHPD Facility No.:
206190443

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
	SKILLED NURSING CARE			
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	$ N/A	$ 2,300,504	$ 82.91
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	$ N/A	$ 659,560	$ 23.77
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	$ N/A	$ 466,303	$ 16.80
4	Cost of Capital Related (Sch. 5, Ln. 105)	$ N/A	$ 275,220	$ 9.92
5	Property Taxes (Sch. 5, Ln. 105)	$ N/A	$ 24,992	$ 0.90
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	$ N/A	$ 18,859	$ 0.68
7	Professional Liability Insurance (Sch. 6, Ln. 105)	$ N/A	$ 51,865	$ 1.87
8	Caregiver Training (Sch. 6, Ln. 105)	$ N/A	$ 0	$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	$ N/A	$ 269,355	$ 9.71
10	Cost of Administration (Sch. 6, Ln. 105)	$ N/A	$ 630,577	$ 22.73
11	Cost of Routine Service/Audited Total Costs	$ 4,779,375.00	$ 4,697,235.00	$ 169.28
12	Total Patient Days (Adj)	27,748	27,748	
13	Cost Per Patient Day (Cost Divided by Days)	$ 172.24	$ 169.28	
14	Overpayments (Adj)	$	$ 0	
15	Medi-Cal Days (Adj 7)	20,656	20,432	
16	Medi-Cal Managed Care Days (Adj 8)		3	
	INTERMEDIATE CARE			
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
18	Total Patient Days (Adj)		0	
19	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
20	Overpayments (Adj)	$	$ 0	
	MENTALLY DISORDERED CARE			
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
22	Total Patient Days (Adj)		0	
23	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
24	Overpayments (Adj)	$	$ 0	
	DEVELOPMENTALLY DISABLED CARE			
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
26	Total Patient Days (Adj)		0	
27	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
28	Overpayments (Adj)	$	$ 0	
	SUBACUTE CARE			
29	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	$ N/A	$ 0	$ 0.00
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	$ N/A	$ 0	$ 0.00
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	$ N/A	$ 0	$ 0.00
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	$ N/A	$ 0	$ 0.00
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	$ N/A	$ 0	$ 0.00
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	$ N/A	$ 0	$ 0.00
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	$ N/A	$ 0	$ 0.00
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	$ N/A	$ 0	$ 0.00
37	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	$ N/A	$ 0	$ 0.00
38	Cost of Administration (Subacute Care Sch.1, Ln. 34)	$ N/A	$ 0	$ 0.00
39	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	$ 0	$ 0	$ 0.00
40	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
41	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
42	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	$ 0	$ 0	

STATE OF CALIFORNIA

SCHEDULE 1

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
COUNTRY VILLA WILSHIRE CONVALESCENT CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1578557526

OSHPD Facility No.:
206190443

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
	SUBACUTE CARE - PEDIATRIC			
43	Cost of Routine Service (Subacute Care - Pediatric, Sch. 1, Ln 3)	$ 0	$ 0	
44	Cost of Ancillary Service (Subacute Care - Pediatric, Sch. 1, Ln. 1 + Ln. 2)	$ 0	$ 0	
45	Total Cost of Subacute Care - Pediatric Service (Ln. 42 + Ln. 43)	$ 0	$ 0	
46	Total Patient Days (Subacute Care - Pediatric, Sch. 1, Ln. 5)	0	0	
47	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
48	Amount Due Provider (State) (Subacute Care - Pediatric, Sch. 1, Ln. 9)	$ 0	$ 0	
	TRANSITIONAL INPATIENT CARE			
49	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
50	Total Patient Days (Adj)		0	
51	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
52	Overpayments (Adj)	$	$ 0	
	HOSPICE INPATIENT CARE			
53	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
54	Total Patient Days (Adj)		0	
55	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
56	Overpayments (Adj)	$	$ 0	
	OTHER ROUTINE SERVICES			
57	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
58	Total Patient Days (Adj)		0	
59	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
60	Overpayments (Adj)	$	$ 0	

ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR

Provider Name:
COUNTRY VILLA WILSHIRE CONVALESCENT CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1578557526

OSHPD Facility No.:
206190443

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs 155	Activities 160	Total	
	GENERAL SERVICES					
005	Plant Operations and Maintenance					
010	Housekeeping					
060	Laundry and Linen					
065	Dietary					
155	Social Services	$ 51,643	$ 51,643			
160	Activities	63,929		$ 63,929		
165	Administration					
166	Medical Records					
170	Inservice Education - Nursing					
	ANCILLARY SERVICES					
075	Patient Supplies	5,365	0	0	5,365	
077	Specialized Support Surfaces	N/A	0	0	0	
080	Physical Therapy	203,315	0	0	203,315	
081	Respiratory Therapy	0	0	0	0	
082	Occupational Therapy	187,673	0	0	187,673	
083	Speech Pathology	64,262	0	0	64,262	
085	Pharmacy	0	0	0	0	
090	Laboratory	338	0	0	338	
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	2,184,932	51,643	63,929	2,300,504	*
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	$ 2,761,457	$ 51,643	$ 63,929	$ 2,761,457	

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name: COUNTRY VILLA WILSHIRE CONVALESCENT CENTER
Provider NPI: 1578557526
OSHPD Facility Number: 206190443
Fiscal Period: JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Srvs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	
	GENERAL SERVICES													
005	Plant Operations and Maintenance	$ 65,414	$ 65,414											
010	Housekeeping	121,727	1,327	$ 123,054										
060	Laundry and Linen	78,031	3,310	6,356	$ 87,697									
065	Dietary	287,313	7,356	14,125	0	$ 308,794								
155	Social Services	N/A	816	1,566	0	0	$ 2,382							
160	Activities	N/A	3,849	7,391	0	0	0	$ 11,240						
165	Administration	N/A	3,765	7,229	0	0	0	0		$ 10,994	$ 10,994			
166	Medical Records	49,366	1,027	1,972	0	0	0	0		52,364		$ 52,364		
170	Inservice Education - Nursing	82,044	1,486	2,854	0	0	0	0	$ 86,384					
	ANCILLARY SERVICES													
075	Patient Supplies		605	1,161	0	0	0	0	0	1,766	117	558	$ 2,441	
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	117	557	674	
080	Physical Therapy		910	1,746	0	0	0	0	0	2,656	522	2,488	5,667	
081	Respiratory Therapy		0	0	0	0	0	0	0	0	11	54	66	
082	Occupational Therapy		1,533	2,944	0	0	0	0	0	4,477	500	2,383	7,360	
083	Speech Pathology		464	891	0	0	0	0	0	1,355	170	808	2,333	
085	Pharmacy		38	72	0	0	0	0	0	110	508	2,418	3,036	
090	Laboratory		0	0	0	0	0	0	0	0	62	298	360	
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	47	225	272	
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		38,239	73,424	87,697	308,794	2,382	11,240	86,384	608,160	8,919	42,481	659,560	*
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		689	1,323	0	0	0	0	0	2,013	20	94	2,126	
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0	
	TOTAL	$ 683,895	$ 65,414	$ 123,054	$ 87,697	$ 308,794	$ 2,382	$ 11,240	$ 86,384	$ 620,537	$ 10,994	$ 52,364	$ 683,895	

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name: COUNTRY VILLA WILSHIRE CONVALESCENT CENTER
Provider NPI: 1578557526
OSHPD Facility Number: 206190443
Fiscal Period: JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

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	$ 136,296	$ 136,296											
010	Housekeeping	19,542	2,765	$ 22,307										
060	Laundry and Linen	17,958	6,897	1,152	$ 26,007									
065	Dietary	165,582	15,327	2,560	0	$ 183,470								
155	Social Services	5,063	1,700	284	0	0	$ 7,047							
160	Activities	9,583	8,020	1,340	0	0	0	$ 18,943						
165	Administration	N/A	7,844	1,310	0	0	0	0		$ 9,155	$ 9,155			
166	Medical Records	15,797	2,139	357	0	0	0	0		18,294		$ 18,294		
170	Inservice Education - Nursing	0	3,097	517	0	0	0	0	$ 3,614					
	ANCILLARY SERVICES													
075	Patient Supplies	36,005	1,260	211	0	0	0	0	0	37,476	97	195	$ 37,768	
077	Specialized Support Surfaces	47,659	0	0	0	0	0	0	0	47,659	97	195	47,951	
080	Physical Therapy	0	1,895	317	0	0	0	0	0	2,212	435	869	3,516	
081	Respiratory Therapy	4,638	0	0	0	0	0	0	0	4,638	9	19	4,666	
082	Occupational Therapy	77	3,194	534	0	0	0	0	0	3,805	417	832	5,054	
083	Speech Pathology	0	967	162	0	0	0	0	0	1,129	141	282	1,552	
085	Pharmacy	206,443	78	13	0	0	0	0	0	206,534	423	845	207,802	
090	Laboratory	25,121	0	0	0	0	0	0	0	25,121	52	104	25,277	
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0	
100	Other Ancillary Services	19,246	0	0	0	0	0	0	0	19,246	39	79	19,364	
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	111,969	79,675	13,310	26,007	183,470	7,047	18,943	3,614	444,035	7,427	14,841	466,303	*
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	822	1,436	240	0	0	0	0	0	2,498	16	33	2,547	
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0	
	TOTAL	$ 821,801	$ 136,296	$ 22,307	$ 26,007	$ 183,470	$ 7,047	$ 18,943	$ 3,614	$ 794,352	$ 9,155	$ 18,294	$ 821,801	

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
COUNTRY VILLA WILSHIRE CONVALESCENT CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1578557526

OSHPD Facility Number:
206190443

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital Various	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Srvs 155	Activities 160
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	$ 299,232	92%							
	Property Tax (line 40)	27,172	8%	$ 326,404						
005	Plant Operations and Maintenance			13,673	$ 13,673					
010	Housekeeping			6,343	277	$ 6,621				
060	Laundry and Linen			15,825	692	342	$ 16,859			
065	Dietary			35,169	1,538	760	0	$ 37,466		
155	Social Services			3,900	171	84	0	0	$ 4,155	
160	Activities			18,403	805	398	0	0	0	$ 19,605
165	Administration			17,999	787	389	0	0	0	0
166	Medical Records			4,909	215	106	0	0	0	0
170	Inservice Education - Nursing			7,105	311	154	0	0	0	0
	ANCILLARY SERVICES									
075	Patient Supplies			2,892	126	62	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			4,348	190	94	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			7,330	320	158	0	0	0	0
083	Speech Pathology			2,219	97	48	0	0	0	0
085	Pharmacy			179	8	4	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
	ROUTINE SERVICES									
105	Skilled Nursing Care			182,815	7,993	3,950	16,859	37,466	4,155	19,605
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
	NONREIMBURSABLE									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			3,295	144	71	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	$ 326,404	100%	$ 326,404	$ 13,673	$ 6,621	$ 16,859	$ 37,466	$ 4,155	$ 19,605

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
COUNTRY VILLA WILSHIRE CONVALESCENT CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1578557526

OSHPD Facility Number:
206190443

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	Capital Related 92% Of Total	Property Tax 8% Of Total	
	GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	$ 299,232	92%								
	Property Tax (line 40)	27,172	8%								
005	Plant Operations and Maintenance										
010	Housekeeping										
060	Laundry and Linen										
065	Dietary										
155	Social Services										
160	Activities										
165	Administration				$ 19,175	$ 19,175					
166	Medical Records				5,230		$ 5,230				
170	Inservice Education - Nursing			$ 7,570							
	ANCILLARY SERVICES										
075	Patient Supplies			0	3,080	204	56	$ 3,340	$ 3,062	$ 278	
077	Specialized Support Surfaces			0	0	204	56	260	238	22	
080	Physical Therapy			0	4,633	911	249	5,792	5,310	482	
081	Respiratory Therapy			0	0	20	5	25	23	2	
082	Occupational Therapy			0	7,808	872	238	8,919	8,176	742	
083	Speech Pathology			0	2,364	296	81	2,741	2,512	228	
085	Pharmacy			0	191	886	242	1,318	1,208	110	
090	Laboratory			0	0	109	30	139	127	12	
095	Home Health Services			0	0	0	0	0	0	0	
100	Other Ancillary Services			0	0	82	22	105	96	9	
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	
	ROUTINE SERVICES										
105	Skilled Nursing Care			7,570	280,413	15,556	4,243	300,211	275,220	24,992	*
110	Intermediate Care			0	0	0	0	0	0	0	*
115	Mentally Disordered Care			0	0	0	0	0	0	0	*
120	Developmentally Disabled Care			0	0	0	0	0	0	0	*
125	Subacute Care			0	0	0	0	0	0	0	*
126	Subacute Care - Pediatric			0	0	0	0	0	0	0	*
128	Transitional Inpatient Care			0	0	0	0	0	0	0	*
130	Hospice Inpatient Care			0	0	0	0	0	0	0	*
135	Other Routine Services			0	0	0	0	0	0	0	*
	NONREIMBURSABLE										
139	Residential Care			0	0	0	0	0	0	0	
140	Beauty and Barber			0	3,510	34	9	3,554	3,258	296	
145	Other Nonreimbursable			0	0	0	0	0	0	0	
	TOTAL	$ 326,404	100%	$ 7,570	$ 302,000	$ 19,175	$ 5,230	$ 326,404	$ 299,232	$ 27,172	

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name: COUNTRY VILLA WILSHIRE CONVALESCENT CENTER
Provider NPI: 1578557526
OSHPD Facility Number: 206190443
Fiscal Period: JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

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. 65% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 5% of Total	Quality Assur. Fees 28% of Total	Caregiver Training 0% of Total
	GENERAL SERVICES													
045	Property Insurance	$ 2,601												
055	Interest - Other	759												
165	Administration (Salaries & Wages, Fringe Benefits,													
	Agency Staff and Other - Nonlabor)	773,919												
	Total Costs Allocable as Administration	777,279	65%											
167	DPH Licensing Fees	23,247	2%											
168	Professional Liability Insurance	63,931	5%											
169	Quality Assurance Fees	332,020	28%											
174	Caregiver Training	0	0%											
	Total	1,196,477	100%						$ 1,196,477					
	ANCILLARY SERVICES													
075	Patient Supplies			$ 5,365	$ 1,766	$ 37,476	$ 3,080	$ 47,687	12,741	$ 8,277	$ 248	$ 681	$ 3,535	$ -
077	Specialized Support Surfaces			0	0	47,659	0	47,659	12,733	8,272	247	680	3,533	0
080	Physical Therapy			203,315	2,656	2,212	4,633	212,815	56,858	36,937	1,105	3,038	15,778	0
081	Respiratory Therapy			0	0	4,638	0	4,638	1,239	805	24	66	344	0
082	Occupational Therapy			187,673	4,477	3,805	7,808	203,763	54,439	35,366	1,058	2,909	15,107	0
083	Speech Pathology			64,262	1,355	1,129	2,364	69,110	18,464	11,995	359	987	5,124	0
085	Pharmacy			0	110	206,534	191	206,835	55,260	35,899	1,074	2,953	15,335	0
090	Laboratory			338	0	25,121	0	25,459	6,802	4,419	132	363	1,888	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	19,246	0	19,246	5,142	3,340	100	275	1,427	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			2,300,504	608,160	444,035	280,413	3,633,112	970,656	630,577	18,859	51,865	269,355	0 *
110	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care			0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care			0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care			0	0	0	0	0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric			0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care			0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0 *
	NONREIMBURSABLE													
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	2,013	2,498	3,510	8,021	2,143	1,392	42	115	595	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	$ 1,196,477		$ 2,761,457	$ 620,537	$ 794,352	$ 302,000	$ 4,478,346	$ 1,196,477					
	Total Administrative Costs							$ 1,196,477		$ 777,279	$ 23,247	$ 63,931	$ 332,020	$ -
	Unit Cost Multiplier							0.26716941						
	Accumulated Administration Costs (Sch 2 thru 5)				$ 63,358	$ 27,449	$ 24,404	$ 115,211						
	TOTAL FACILITY COSTS							$ 5,790,034						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name: COUNTRY VILLA WILSHIRE CONVALESCENT CENTER
Provider NPI: 1578557526
OSHPD Facility Number: 206190443
Fiscal Period: JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

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)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)		
	GENERAL SERVICES										
005	Plant Operations and Maintenance	610									
010	Housekeeping	283	283								
060	Laundry and Linen	706	706	706							
065	Dietary	1,569	1,569	1,569							
155	Social Services	174	174	174							
160	Activities	821	821	821							
165	Administration	803	803	803							
166	Medical Records	219	219	219							
170	Inservice Education - Nursing	317	317	317							
	ANCILLARY SERVICES										
075	Patient Supplies	129	129	129						47,687	47,687
077	Specialized Support Surfaces									47,659	47,659
080	Physical Therapy	194	194	194						212,815	212,815
081	Respiratory Therapy									4,638	4,638
082	Occupational Therapy	327	327	327						203,763	203,763
083	Speech Pathology	99	99	99						69,110	69,110
085	Pharmacy	8	8	8						206,835	206,835
090	Laboratory									25,459	25,459
095	Home Health Services									0	0
100	Other Ancillary Services									19,246	19,246
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	8,156	8,156	8,156	270,300	81,090	2,296,901	2,296,901	2,296,901	3,633,112	3,633,112
110	Intermediate Care						0	0	0	0	0
115	Mentally Disordered Care						0	0	0	0	0
120	Developmentally Disabled Care						0	0	0	0	0
125	Subacute Care						0	0	0	0	0
126	Subacute Care - Pediatric						0	0	0	0	0
128	Transitional Inpatient Care						0	0	0	0	0
130	Hospice Inpatient Care						0	0	0	0	0
135	Other Routine Services						0	0	0	0	0
	NONREIMBURSABLE										
139	Residential Care									0	0
140	Beauty and Barber	147	147	147						8,021	8,021
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	14,562	13,952	13,669	270,300	81,090	2,296,901	2,296,901	2,296,901	4,478,346	4,478,346
	TOTAL DIRECT SALARIES COSTS - SCH. 2						$ 51,643	$ 63,929			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.022483773	0.027832719			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		$ 65,414	$ 123,054	$ 87,697	$ 308,794	$ 2,382	$ 11,240	$ 86,384	$ 10,994	$ 52,364
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		4.68850344	9.00240299	0.32444240	3.80804085	0.00103714	0.00489365	0.03760894	0.00245488	0.01169278
	TOTAL INDIRECT OTHER COSTS - SCH. 4		$ 136,296	$ 22,307	$ 26,007	$ 183,470	$ 7,047	$ 18,943	$ 3,614	$ 9,155	$ 18,294
	UNIT COST MULTIPLIER (INDIRECT OTHER)		9.76892202	1.63191199	0.09621528	2.26254666	0.00306794	0.00824724	0.00157345	0.00204425	0.00408494
	TOTAL CAPITAL COSTS - SCH. 5	$ 326,404	$ 13,673	$ 6,621	$ 16,859	$ 37,466	$ 4,155	$ 19,605	$ 7,570	$ 19,175	$ 5,230
	UNIT COST MULTIPLIER (CAPITAL COSTS)	22.41477819	0.98000392	0.48436048	0.06237024	0.46203446	0.00180895	0.00853532	0.00329561	0.00428170	0.00116774

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
COUNTRY VILLA WILSHIRE CONVALESCENT CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1578557526

OSHPD Facility Number:
206190443

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
005		Plant Operations and Maintenance					
005	.01-.19	Salaries and Wages	6200	$ 52,364	$ 0	$ 52,364	(Sch 3)
005	.20-.39	Fringe Benefits	6200	13,050	0	13,050	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	136,296	0	136,296	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	$ 201,710	$ 0	$ 201,710	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	$ 32,986	$ 0	$ 32,986	(Sch 3)
010	.20-.39	Fringe Benefits	6300	10,714	0	10,714	(Sch 3)
010	.79	Agency Staff	6300	78,027	0	78,027	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	19,542	0	19,542	(Sch 4)
010		Housekeeping - Total	6300	$ 141,269	$ 0	$ 141,269	
015		Depreciation: Buildings and Improvements	7110 - 7120	$ 41,872	$ 0	$ 41,872	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	30,990	0	30,990	(Sch 5)
025		Depreciation: Equipment	7140	15,689	0	15,689	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	27,820	0	27,820	(Sch 5)
040		Property Taxes	7300	27,172	0	27,172	(Sch 5)
045		Property Insurance	7400	2,601	0	2,601	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500	182,861	0	182,861	(Sch 5)
055		Interest - Other	7600	$ 759	$ 0	$ 759	(Sch 6)
057		**Subtotal 005 - 055**		$ 672,743	$ 0	$ 672,743	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	$ 20,723	$ 0	$ 20,723	(Sch 3)
060	.20-.39	Fringe Benefits	6400	6,288	0	6,288	(Sch 3)
060	.79	Agency Staff	6400	51,020	0	51,020	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	17,958	0	17,958	(Sch 4)
060		Laundry and Linen - Total	6400	$ 95,989	$ 0	$ 95,989	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	$ 228,879	$ 0	$ 228,879	(Sch 3)
065	.20-.39	Fringe Benefits	6500	58,434	0	58,434	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	165,048	534	165,582	(Sch 4)
065		Dietary - Total	6500	$ 452,361	$ 534	$ 452,895	
070		Provision for Bad Debts	7700	$ 0	0	$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	$ 4,094	$ 0	$ 4,094	(Sch 2)
075	.20-.39	Fringe Benefits	8100	1,271	0	1,271	(Sch 2)
075	.79	Agency Staff	8100		0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	36,005	0	36,005	(Sch 4)
075		Patient Supplies - Total	8100	$ 41,370	$ 0	$ 41,370	
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	47,659	0	47,659	(Sch 4)
077		Specialized Support Surfaces - Total	8150	$ 47,659	$ 0	$ 47,659	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
COUNTRY VILLA WILSHIRE CONVALESCENT CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1578557526

OSHPD Facility Number:
206190443

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
080		Physical Therapy					
080	.01-.19	Salaries and Wages	8200	$	$ 0	$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200		0	0	(Sch 2)
080	.79	Agency Staff	8200	203,315	0	203,315	(Sch 2)
080	.40-.99	Other - Nonlabor	8200		0	0	(Sch 4)
080		Physical Therapy - Total	8200	$ 203,315	$ 0	$ 203,315	
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	4,638	0	4,638	(Sch 4)
081		Respiratory Therapy - Total	8220	$ 4,638	$ 0	$ 4,638	
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	187,673	0	187,673	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	77	0	77	(Sch 4)
082		Occupational Therapy - Total	8250	$ 187,750	$ 0	$ 187,750	
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	64,262	0	64,262	(Sch 2)
083	.40-.99	Other - Nonlabor	8280		0	0	(Sch 4)
083		Speech Pathology - Total	8280	$ 64,262	$ 0	$ 64,262	
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	206,443	0	206,443	(Sch 4)
085		Pharmacy - Total	8300	$ 206,443	$ 0	$ 206,443	
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	$ 257	$ 0	$ 257	(Sch 2)
090	.20-.39	Fringe Benefits	8400	81	0	81	(Sch 2)
090	.79	Agency Staff	8400		0	0	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	25,121	0	25,121	(Sch 4)
090		Laboratory - Total	8400	$ 25,459	$ 0	$ 25,459	
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	19,246	0	19,246	(Sch 4)
100		Other Ancillary Services - Total	8900	$ 19,246	$ 0	$ 19,246	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
COUNTRY VILLA WILSHIRE CONVALESCENT CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1578557526

OSHPD Facility Number:
206190443

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
101		Subacute Care Ancillary Services					
101	.01-.19	Salaries and Wages	8100-8900	$	$ 0	$ 0	(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		$ 800,142	$ 0	$ 800,142	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	$ 1,709,756	$ 0	$ 1,709,756	(Sch 2)
105	.20-.39	Fringe Benefits	6110	475,176	0	475,176	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	112,503	(534)	111,969	(Sch 4)
105		Skilled Nursing Care - Total	6110	$ 2,297,435	$ (534)	$ 2,296,901	
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 VILLA WILSHIRE CONVALESCENT CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1578557526

OSHPD Facility Number:
206190443

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
128		Transitional Inpatient Care					
128	.01-.19	Salaries and Wages	6170	$	$ 0	$ 0	
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	822	0	822	(Sch 4)
140		Beauty and Barber - Total	8900	$ 822	$ 0	$ 822	
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**		$ 2,298,257	$ (534)	$ 2,297,723	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	$ 41,913	$ 0	$ 41,913	(Sch 2)
155	.20-.39	Fringe Benefits	6600	9,730	0	9,730	(Sch 2)
155	.49	Agency Staff	6600		0	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600	5,063	0	5,063	(Sch 4)
155		Social Services - Total	6600	$ 56,706	$ 0	$ 56,706	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
COUNTRY VILLA WILSHIRE CONVALESCENT CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1578557526

OSHPD Facility Number:
206190443

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
160		Activities					
160	.01-.19	Salaries and Wages	6700	$ 51,857	$ 0	$ 51,857	(Sch 2)
160	.20-.39	Fringe Benefits	6700	12,072	0	12,072	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	9,583	0	9,583	(Sch 4)
160		Activities - Total	6700	$ 73,512	$ 0	$ 73,512	
165		Administration					
165	.01-.19	Salaries and Wages	6900	$ 219,352	$ 0	$ 219,352	(Sch 6)
165	.20-.39	Fringe Benefits	6900	69,652	0	69,652	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	484,625	290	484,915	(Sch 6)
165		Administration - Total	6900	$ 773,629	$ 290	$ 773,919	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	$ 39,366	$ 0	$ 39,366	(Sch 3)
166	.20-.39	Fringe Benefits	6900	10,000	0	10,000	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	15,797	0	15,797	(Sch 4)
166		Medical Records - Total	6900	$ 65,163	$ 0	$ 65,163	
167		CDPH Licensing Fees	6900	$ 23,247	$ 0	$ 23,247	(Sch 6)
168		Professional Liability Insurance	6900	$ 186,014	$ (122,083)	$ 63,931	(Sch 6)
169		Quality Assurance Fees	6900	$ 332,020	$ 0	$ 332,020	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	$ 65,209	$ 0	$ 65,209	(Sch 3)
170	.20-.39	Fringe Benefits	6800	16,835	0	16,835	(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	$ 82,044	$ 0	$ 82,044	
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		$ 1,592,335	$ (121,793)	$ 1,470,542	
200		**Total**		**$ 5,911,827**	**$ (121,793)**	**$ 5,790,034**	

Provider Name: COUNTRY VILLA WILSHIRE CONVALESCENT CENTER

Provider NPI: 1578557526

OSHPD Facility Number: 206190443

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Line No.	Sub No.		TOTAL ADJ (Page 1)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	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	0								
010	2	Housekeeping - Fringe Benefits	0								
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	0								
040	4	Property Taxes	0								
045	4	Property Insurance	0								
050	4	Interest - Property, Plant, and Equipment	0								
055	4	Interest - Other	0								
060	1	Laundry and Linen - Salaries and Wages	0								
060	2	Laundry and Linen - Fringe Benefits	0								
060	3	Laundry and Linen - Agency Staff	0								
060	4	Laundry and Linen - Other - Nonlabor	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	534	534							
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: COUNTRY VILLA WILSHIRE CONVALESCENT CENTER

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OSHPD Facility Number: 206190443

Fiscal Period: JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Line No.	Sub No.		TOTAL ADJ (Page 1)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ	AUDIT ADJ
083	4	Speech Pathology - Other - Nonlabor	0								
085	1	Pharmacy - Salaries and Wages	0								
085	2	Pharmacy - Fringe Benefits	0								
085	3	Pharmacy - Agency Staff	0								
085	4	Pharmacy - Other - Nonlabor	0								
090	1	Laboratory - Salaries and Wages	0								
090	2	Laboratory - Fringe Benefits	0								
090	3	Laboratory - Agency Staff	0								
090	4	Laboratory - Other - Nonlabor	0								
095	1	Home Health Services - Salaries and Wages	0								
095	2	Home Health Services - Fringe Benefits	0								
095	3	Home Health Services - Agency Staff	0								
095	4	Home Health Services - Other - Nonlabor	0								
100	1	Other Ancillary Services - Salaries and Wages	0								
100	2	Other Ancillary Services - Fringe Benefits	0								
100	3	Other Ancillary Services - Agency Staff	0								
100	4	Other Ancillary Services - Other - Nonlabor	0								
101	1	Subacute Care Ancillary Services - Salaries and Wages	0								
101	2	Subacute Care Ancillary Services - Fringe Benefits	0								
101	3	Subacute Care Ancillary Services - Agency Staff	0								
101	4	Subacute Care Ancillary Services - Other - Nonlabor	0								
102	1	Subacute Pediatric Ancillary Services - Salaries and Wages	0								
102	2	Subacute Pediatric Ancillary Services - Fringe Benefits	0								
102	3	Subacute Pediatric Ancillary Services - Agency Staff	0								
102	4	Subacute Pediatric Ancillary Services - Other - Nonlabor	0								
105	1	Skilled Nursing Care - Salaries and Wages	0								
105	2	Skilled Nursing Care - Fringe Benefits	0								
105	3	Skilled Nursing Care - Agency Staff	0								
105	4	Skilled Nursing Care - Other - Nonlabor	(534)	(534)							
110	1	Intermediate Care - Salaries and Wages	0								
110	2	Intermediate Care - Fringe Benefits	0								
110	3	Intermediate Care - Agency Staff	0								
110	4	Intermediate Care - Other - Nonlabor	0								
115	1	Mentally Disordered Care - Salaries and Wages	0								
115	2	Mentally Disordered Care - Fringe Benefits	0								
115	3	Mentally Disordered Care - Agency Staff	0								
115	4	Mentally Disordered Care - Other - Nonlabor	0								
120	1	Developmentally Disabled Care - Salaries and Wages	0								
120	2	Developmentally Disabled Care - Fringe Benefits	0								
120	3	Developmentally Disabled Care - Agency Staff	0								
120	4	Developmentally Disabled Care - Other - Nonlabor	0								
125	1	Subacute Care - Salaries and Wages	0								
125	2	Subacute Care - Fringe Benefits	0								
125	3	Subacute Care - Agency Staff	0								
125	4	Subacute Care - Other - Nonlabor	0								
126	1	Subacute Care - Pediatric - Salaries and Wages	0								
126	2	Subacute Care - Pediatric - Fringe Benefits	0								
126	3	Subacute Care - Pediatric - Agency Staff	0								
126	4	Subacute Care - Pediatric - Other - Nonlabor	0								

Provider Name: COUNTRY VILLA WILSHIRE CONVALESCENT CENTER

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Fiscal Period: JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Line No.	Sub No.		TOTAL ADJ (Page 1)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ	AUDIT ADJ
128	1	Transitional Inpatient Care - Salaries and Wages	0								
128	2	Transitional Inpatient Care - Fringe Benefits	0								
128	3	Transitional Inpatient Care - Agency Staff	0								
128	4	Transitional Inpatient Care - Other - Nonlabor	0								
130	1	Hospice Inpatient Care - Salaries and Wages	0								
130	2	Hospice Inpatient Care - Fringe Benefits	0								
130	3	Hospice Inpatient Care - Agency Staff	0								
130	4	Hospice Inpatient Care - Other - Nonlabor	0								
135	1	Other Routine Services - Salaries and Wages	0								
135	2	Other Routine Services - Fringe Benefits	0								
135	3	Other Routine Services - Agency Staff	0								
135	4	Other Routine Services - Other - Nonlabor	0								
139	1	Residential Care - Salaries and Wages	0								
139	2	Residential Care - Fringe Benefits	0								
139	3	Residential Care - Agency Staff	0								
139	4	Residential Care - Other - Nonlabor	0								
140	1	Beauty and Barber - Salaries and Wages	0								
140	2	Beauty and Barber - Fringe Benefits	0								
140	3	Beauty and Barber - Agency Staff	0								
140	4	Beauty and Barber - Other - Nonlabor	0								
145	1	Other Nonreimbursable - Salaries and Wages	0								
145	2	Other Nonreimbursable - Fringe Benefits	0								
145	3	Other Nonreimbursable - Agency Staff	0								
145	4	Other Nonreimbursable - Other - Nonlabor	0								
155	1	Social Services - Salaries and Wages	0								
155	2	Social Services - Fringe Benefits	0								
155	3	Social Services - Agency Staff	0								
155	4	Social Services - Other - Nonlabor	0								
160	1	Activities - Salaries and Wages	0								
160	2	Activities - Fringe Benefits	0								
160	3	Activities - Agency Staff	0								
160	4	Activities - Other - Nonlabor	0								
165	1	Administration - Salaries and Wages	0								
165	2	Administration - Fringe Benefits	0								
165	3	Administration - Agency Staff	0								
165	4	Administration - Other - Nonlabor	290		1,000		(573)	(137)			
166	1	Medical Records - Salaries and Wages	0								
166	2	Medical Records - Fringe Benefits	0								
166	3	Medical Records - Agency Staff	0								
166	4	Medical Records - Other - Nonlabor	0								
167	4	CDPH Licensing Fees	0								
168	4	Professional Liability Insurance	(122,083)			(77,366)			(44,717)		
169	4	Quality Assurance Fees	0								
170	1	Inservice Education - Nursing - Salaries and Wages	0								
170	2	Inservice Education - Nursing - Fringe Benefits	0								
170	3	Inservice Education - Nursing - Agency Staff	0								
170	4	Inservice Education - Nursing - Other - Nonlabor	0								
174	1	Caregiver Training - Salaries and Wages	0								
174	2	Caregiver Training - Fringe Benefits	0								

Provider Name:
COUNTRY VILLA WILSHIRE CONVALESCENT CENTER

Provider NPI:
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Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Line No.	Sub No.		TOTAL ADJ (Page 1)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ	AUDIT ADJ
174	3	Caregiver Training - Agency Staff	0								
174	4	Caregiver Training - Other - Nonlabor	0								
200		Total	($121,793)	0	1,000	(77,366)	(573)	(137)	(44,717)	0	0
			(To Sch 8)								

Provider Name	Fiscal Period	Provider NPI	Adjustments
COUNTRY VILLA WILSHIRE CONVALESCENT CENTER	JANUARY 1, 2010 THROUGH DECEMBER 31, 2010	1578557526	8

Report References										
	Cost Report			Audit Report						
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
							RECLASSIFICATION OF REPORTED COSTS			
1	10.5	065	4	8A-1	065	4	Dietary - Other - Nonlabo	$165,048	$534	$165,582
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabo	112,503	(534)	111,969
							To reclassify minor medical equipment expense to the appropria cost center for proper cost determinatior 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8			

Provider Name	Fiscal Period	Provider NPI	Adjustments
COUNTRY VILLA WILSHIRE CONVALESCENT CENTER	JANUARY 1, 2010 THROUGH DECEMBER 31, 2010	1578557526	8

Report References										
	Cost Report			Audit Report						
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
							ADJUSTMENTS TO REPORTED COSTS			
2	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To adjust reported home office costs to agree with the Country Villa Health Services Home Office Audit Report for fiscal period ended December 31, 2010. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304	$484,625	$1,000	$485,625 *
3	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance To adjust liability insurance expense to agree with the provider's records. 42 CFR 413.9(c)(3), 413.17, 413.20 and 413.24 CMS Pub. 15-1, Sections 2102.3, 2162.2, 2162.10, 2300 and 2304 CCR, Title 22, Sections 52000(b), 52501 and 52507	$186,014	($77,366)	$108,648 *
4	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor * To eliminate legal fees associated with California Department of Public Health or California Department of Health Care Services citation and penalties. W&I Code 14126.023(a)(5)(B)(i)	$485,625	($573)	$485,052 *
5	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor * To eliminate legal fees associated with California Department of Public Health or California Department of Health Care Services citation and penalties. W&I Code 14126.023(a)(5)(B)(i)	$485,052	($137)	$484,915
6	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance * To eliminate the profit protion of liability insurance premium that was paid to a related captive insurance company. 42 CFR 413.9(c)(3), 413.17, 413.20 and 413.24 CMS Pub. 15-1, Sections 2102.3, 2162.2, 2162.10, 2300 and 2304	$108,648	($44,717)	$63,931

*Balance carried forward from prior/to subsequent adjustments

Provider Name	Fiscal Period	Provider NPI	Adjustments
COUNTRY VILLA WILSHIRE CONVALESCENT CENTER	JANUARY 1, 2010 THROUGH DECEMBER 31, 2010	1578557526	8

Report References										
	Cost Report			Audit Report						
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
							ADJUSTMENTS TO REPORTED PATIENT DAYS			
7	4.1	5	2	1	15		Medi-Cal Patient Days To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: January 01, 2010 through December 31, 2010 Payment Period: January 01, 2010 through November 30, 2011 Report Date: December 15, 2011 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	20,656	(224)	20,432
8	Not Reported			1	16		Medi-Cal Managed Care Days To include Medi-Cal Managed Care days to agree with the provider's patient census records. 42 CFR 413.20 and 413.50 CMS Pub. 15-1, Sections 2205 and 2304	0	3	3