REPORT
ON THE
RATE SETTING AUDIT

DEVONSHIRE CARE CENTER
HEMET, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1548238702

FISCAL PERIOD ENDED
DECEMBER 31, 2011

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

Section Chief: Margaret A. Varho
Audit Supervisor: Stan Van Arsdale
Auditor: Teri Hung

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

TOBY DOUGLAS
DIRECTOR

EDMUND G. BROWN JR.
GOVERNOR

Date: August 1, 2013

Eddie Reardon
Director of Financial Operations and Reimbursement
Skilled Healthcare, LLC
27442 Portola Parkway, Suite 200
Foothill Ranch, CA 92610

DEVOSHIRE CARE CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1548238702
FISCAL PERIOD ENDED DECEMBER 31, 2011

We have examined the facility's Integrated Disclosure and Medi-Cal Cost Report for the above-referenced fiscal period. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

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

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules

2. Audit Adjustments Schedule

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

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

605 West Santa Ana Blvd., Building 28, Room 830, Santa Ana, CA 92701
(714) 558-4434 / (714) 558-4179 fax
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—Santa Ana at (714) 558-4434.

(***Original signed by Margaret Varho***)

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

Certified

STATE OF CALIFORNIA | SCHEDULE 1

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
DEVONSHIRE CARE CENTER

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:
1548238702

OSHPD Facility No.:
206331193

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	$ 2,702,867	$ 80.57
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	$ N/A	$ 629,854	$ 18.78
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	$ N/A	$ 654,568	$ 19.51
4	Cost of Capital Related (Sch. 5, Ln. 105)	$ N/A	$ 556,870	$ 16.60
5	Property Taxes (Sch. 5, Ln. 105)	$ N/A	$ 42,275	$ 1.26
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	$ N/A	$ 13,390	$ 0.40
7	Professional Liability Insurance (Sch. 6, Ln. 105)	$ N/A	$ 153,700	$ 4.58
8	Caregiver Training (Sch. 6, Ln. 105)	$ N/A	$ 0	$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	$ N/A	$ 286,564	$ 8.54
10	Cost of Administration (Sch. 6, Ln. 105)	$ N/A	$ 1,116,913	$ 33.29
11	Cost of Routine Service/Audited Total Costs	$ 6,215,452	$ 6,157,002	$ 183.53
12	Total Patient Days (Adj)	33,547	33,547	
13	Cost Per Patient Day (Cost Divided by Days)	$ 185.28	$ 183.53	
14	Overpayments (Adj)	$ 0	$ 0	
15	Medi-Cal Days (Adj 4)	15,631	15,444	
16	Medi-Cal Managed Care Days (Adj 5)		187	
	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:
DEVONSHIRE CARE CENTER

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:
1548238702

OSHPD Facility No.:
206331193

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
	SUBACUTE CARE - PEDIATRIC			
43	Cost of Routine Service (Subacute Care - Pediatric, Sch. 1, Ln 3)	$ 0	$ 0	
44	Cost of Ancillary Service (Subacute Care - Pediatric, Sch. 1, Ln. 1 + Ln. 2)	$ 0	$ 0	
45	Total Cost of Subacute Care - Pediatric Service (Ln. 43 + Ln. 44)	$ 0	$ 0	
46	Total Patient Days (Subacute Care - Pediatric, Sch. 1, Ln. 5)	0	0	
47	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
48	Amount Due Provider (State) (Subacute Care - Pediatric, Sch. 1, Ln. 9)	$ 0	$ 0	
	TRANSITIONAL INPATIENT CARE			
49	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
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:
DEVONSHIRE CARE CENTER

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:
1548238702

OSHPD Facility No.:
206331193

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	$ 48,060	$ 48,060			
160	Activities	64,956		$ 64,956		
165	Administration					
166	Medical Records					
170	Inservice Education - Nursing					
	ANCILLARY SERVICES					
075	Patient Supplies	0	0	0	0	
077	Specialized Support Surfaces	N/A	0	0	0	
080	Physical Therapy	0	0	0	0	
081	Respiratory Therapy	0	0	0	0	
082	Occupational Therapy	0	0	0	0	
083	Speech Pathology	0	0	0	0	
085	Pharmacy	0	0	0	0	
090	Laboratory	0	0	0	0	
095	Home Health Services	0	0	0	0	
100	Other Ancillary Services	0	0	0	0	
101	Subacute Care Ancillary Services	0	0	0	0	
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0	
	ROUTINE SERVICES					
105	Skilled Nursing Care	2,589,851	48,060	64,956	2,702,867	*
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	$ 2,702,867	$ 48,060	$ 64,956	$ 2,702,867	

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name: DEVONSHIRE CARE CENTER
Provider NPI: 1548238702
OSHPD Facility Number: 206331193
Fiscal Period: JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Srvs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	
	GENERAL SERVICES													
005	Plant Operations and Maintenance	$ 43,465	$ 43,465											
010	Housekeeping	151,568	401	$ 151,969										
060	Laundry and Linen	59,143	1,139	4,019	$ 64,300									
065	Dietary	234,621	5,614	19,812	0	$ 260,047								
155	Social Services	N/A	189	666	0	0	$ 855							
160	Activities	N/A	331	1,169	0	0	0	$ 1,501						
165	Administration	N/A	3,903	13,773	0	0	0	0		$ 17,676	$ 17,676			
166	Medical Records	80,511	579	2,043	0	0	0	0		83,132		$ 83,132		
170	Inservice Education - Nursing	108,670	579	2,043	0	0	0	0	$ 111,291					
	ANCILLARY SERVICES													
075	Patient Supplies		245	866	0	0	0	0	0	1,111	722	3,396	$ 5,230	
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	193	909	1,102	
080	Physical Therapy		491	1,732	0	0	0	0	0	2,223	2,241	10,542	15,006	
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0	
082	Occupational Therapy		491	1,732	0	0	0	0	0	2,223	1,648	7,752	11,623	
083	Speech Pathology		491	1,732	0	0	0	0	0	2,223	247	1,163	3,632	
085	Pharmacy		327	1,155	0	0	0	0	0	1,482	971	4,565	7,017	
090	Laboratory		0	0	0	0	0	0	0	0	291	1,367	1,658	
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	230	1,081	1,311	
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		28,375	100,133	64,300	260,047	855	1,501	111,291	566,503	11,108	52,242	629,854	*
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		310	1,095	0	0	0	0	0	1,406	25	116	1,546	
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0	
	TOTAL	$ 677,978	$ 43,465	$ 151,969	$ 64,300	$ 260,047	$ 855	$ 1,501	$ 111,291	$ 577,170	$ 17,676	$ 83,132	$ 677,978	

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name: DEVONSHIRE CARE CENTER
Provider NPI: 1548238702
OSHPD Facility Number: 206331193
Fiscal Period: JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Srvs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	
	GENERAL SERVICES													
005	Plant Operations and Maintenance	$ 207,239	$ 207,239											
010	Housekeeping	17,788	1,910	$ 19,698										
060	Laundry and Linen	13,415	5,430	521	$ 19,366									
065	Dietary	230,664	26,769	2,568	0	$ 260,001								
155	Social Services	804	900	86	0	0	$ 1,790							
160	Activities	8,301	1,580	152	0	0	0	$ 10,032						
165	Administration	N/A	18,609	1,785	0	0	0	0		$ 20,394	$ 20,394			
166	Medical Records	0	2,760	265	0	0	0	0		3,025		$ 3,025		
170	Inservice Education - Nursing	2,040	2,760	265	0	0	0	0	$ 5,065					
	ANCILLARY SERVICES													
075	Patient Supplies	284,123	1,170	112	0	0	0	0	0	285,405	833	124	$ 286,362	
077	Specialized Support Surfaces	77,658	0	0	0	0	0	0	0	77,658	223	33	77,914	
080	Physical Therapy	888,692	2,340	224	0	0	0	0	0	891,256	2,586	384	894,226	
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0	
082	Occupational Therapy	650,231	2,340	224	0	0	0	0	0	652,795	1,902	282	654,979	
083	Speech Pathology	87,055	2,340	224	0	0	0	0	0	89,619	285	42	89,947	
085	Pharmacy	381,951	1,560	150	0	0	0	0	0	383,661	1,120	166	384,947	
090	Laboratory	116,855	0	0	0	0	0	0	0	116,855	335	50	117,240	
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0	
100	Other Ancillary Services	92,413	0	0	0	0	0	0	0	92,413	265	39	92,718	
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	195,326	135,293	12,979	19,366	260,001	1,790	10,032	5,065	639,851	12,816	1,901	654,568	*
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	2,092	1,480	142	0	0	0	0	0	3,714	28	4	3,746	
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0	
	TOTAL	$ 3,256,647	$ 207,239	$ 19,698	$ 19,366	$ 260,001	$ 1,790	$ 10,032	$ 5,065	$ 3,233,228	$ 20,394	$ 3,025	$ 3,256,647	

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
DEVONSHIRE CARE CENTER

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:
1548238702

OSHPD Facility Number:
206331193

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)	$ 614,213	93%							
	Property Tax (line 40)	46,628	7%	$ 660,841						
005	Plant Operations and Maintenance			22,871	$ 22,871					
010	Housekeeping			5,879	211	$ 6,090				
060	Laundry and Linen			16,715	599	161	$ 17,475			
065	Dietary			82,405	2,954	794	0	$ 86,153		
155	Social Services			2,770	99	27	0	0	$ 2,896	
160	Activities			4,864	174	47	0	0	0	$ 5,085
165	Administration			57,286	2,054	552	0	0	0	0
166	Medical Records			8,496	305	82	0	0	0	0
170	Inservice Education - Nursing			8,496	305	82	0	0	0	0
	ANCILLARY SERVICES									
075	Patient Supplies			3,602	129	35	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			7,203	258	69	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			7,203	258	69	0	0	0	0
083	Speech Pathology			7,203	258	69	0	0	0	0
085	Pharmacy			4,802	172	46	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			416,489	14,931	4,013	17,475	86,153	2,896	5,085
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			4,556	163	44	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	$ 660,841	100%	$ 660,841	$ 22,871	$ 6,090	$ 17,475	$ 86,153	$ 2,896	$ 5,085

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
DEVONSHIRE CARE CENTER

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:
1548238702

OSHPD Facility Number:
206331193

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 93% Of Total	Property Tax 7% Of Total	
	GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	$ 614,213	93%								
	Property Tax (line 40)	46,628	7%								
005	Plant Operations and Maintenance										
010	Housekeeping										
060	Laundry and Linen										
065	Dietary										
155	Social Services										
160	Activities										
165	Administration				$ 59,892	$ 59,892					
166	Medical Records				8,882		$ 8,882				
170	Inservice Education - Nursing			$ 8,882							
	ANCILLARY SERVICES										
075	Patient Supplies			0	3,765	2,447	363	$ 6,575	$ 6,111	$ 464	
077	Specialized Support Surfaces			0	0	655	97	752	699	53	
080	Physical Therapy			0	7,531	7,595	1,126	16,252	15,105	1,147	
081	Respiratory Therapy			0	0	0	0	0	0	0	
082	Occupational Therapy			0	7,531	5,585	828	13,944	12,960	984	
083	Speech Pathology			0	7,531	838	124	8,493	7,893	599	
085	Pharmacy			0	5,021	3,289	488	8,797	8,176	621	
090	Laboratory			0	0	985	146	1,131	1,051	80	
095	Home Health Services			0	0	0	0	0	0	0	
100	Other Ancillary Services			0	0	779	116	894	831	63	
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	
	ROUTINE SERVICES										
105	Skilled Nursing Care			8,882	555,925	37,638	5,582	599,145	556,870	42,275	*
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	4,763	83	12	4,859	4,516	343	
145	Other Nonreimbursable			0	0	0	0	0	0	0	
	TOTAL	$ 660,841	100%	$ 8,882	$ 592,066	$ 59,892	$ 8,882	$ 660,841	$ 614,213	$ 46,628	

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name: DEVONSHIRE CARE CENTER
Provider NPI: 1548238702
OSHPD Facility Number: 206331193
Fiscal Period: JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Accum Costs (From Sch 2)	Accum Costs (From Sch 3)	Accum Costs (From Sch 4)	Accum Costs (From Sch 5)	Total Accum Costs	Allocated Admin. Costs	Admin. 71% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 10% of Total	Quality Assur. Fees 18% of Total	Caregiver Training 0% of Total	
	GENERAL SERVICES														
045	Property Insurance	$ 10,416													
055	Interest - Other	0													
165	Administration (Salaries & Wages, Fringe Benefits,														
	Agency Staff and Other - Nonlabor)	1,766,914													
	Total Costs Allocable as Administration	1,777,330	71%												
167	CDPH Licensing Fees	21,308	1%												
168	Professional Liability Insurance	244,581	10%												
169	Quality Assurance Fees	456,006	18%												
174	Caregiver Training	0	0%												
	Total	2,499,225	100%						$ 2,499,225						
	ANCILLARY SERVICES														
075	Patient Supplies			$ -	$ 1,111	$ 285,405	$ 3,765	$ 290,282	102,104	$ 72,611	$ 871	$ 9,992	$ 18,630	$ -	
077	Specialized Support Surfaces			0	0	77,658	0	77,658	27,315	19,425	233	2,673	4,984	0	
080	Physical Therapy			0	2,223	891,256	7,531	901,010	316,921	225,379	2,702	31,015	57,825	0	
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0	
082	Occupational Therapy			0	2,223	652,795	7,531	662,549	233,044	165,730	1,987	22,806	42,521	0	
083	Speech Pathology			0	2,223	89,619	7,531	99,373	34,953	24,857	298	3,421	6,378	0	
085	Pharmacy			0	1,482	383,661	5,021	390,163	137,236	97,595	1,170	13,430	25,040	0	
090	Laboratory			0	0	116,855	0	116,855	41,103	29,230	350	4,022	7,500	0	
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0	
100	Other Ancillary Services			0	0	92,413	0	92,413	32,505	23,116	277	3,181	5,931	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			2,702,867	566,503	639,851	555,925	4,465,147	1,570,568	1,116,913	13,390	153,700	286,564	0	*
110	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0	*
115	Mentally Disordered Care			0	0	0	0	0	0	0	0	0	0	0	*
120	Developmentally Disabled Care			0	0	0	0	0	0	0	0	0	0	0	*
125	Subacute Care			0	0	0	0	0	0	0	0	0	0	0	*
126	Subacute Care - Pediatric			0	0	0	0	0	0	0	0	0	0	0	*
128	Transitional Inpatient Care			0	0	0	0	0	0	0	0	0	0	0	*
130	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0	*
135	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0	*
	NONREIMBURSABLE														
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0	
140	Beauty and Barber			0	1,406	3,714	4,763	9,883	3,476	2,472	30	340	634	0	
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0	
	SUBTOTAL	$ 2,499,225		$ 2,702,867	$ 577,170	$ 3,233,228	$ 592,066	$ 7,105,331	$ 2,499,225						
	Total Administrative Costs							$ 2,499,225		$ 1,777,330	$ 21,308	$ 244,581	$ 456,006	$ -	
	Unit Cost Multiplier							0.35173941							
	Accumulated Administration Costs (Sch 2 thru 5)				$ 100,808	$ 23,419	$ 68,775	$ 193,002							
	TOTAL FACILITY COSTS							$ 9,797,558							

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name: DEVONSHIRE CARE CENTER
Provider NPI: 1548238702
OSHPD Facility Number: 206331193
Fiscal Period: JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

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 3)	(Adj 3)	(Adj 3)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)		
	GENERAL SERVICES										
005	Plant Operations and Maintenance	743									
010	Housekeeping	191	191								
060	Laundry and Linen	543	543	543							
065	Dietary	2,677	2,677	2,677							
155	Social Services	90	90	90							
160	Activities	158	158	158							
165	Administration	1,861	1,861	1,861							
166	Medical Records	276	276	276							
170	Inservice Education - Nursing	276	276	276							
	ANCILLARY SERVICES										
075	Patient Supplies	117	117	117						290,282	290,282
077	Specialized Support Surfaces									77,658	77,658
080	Physical Therapy	234	234	234						901,010	901,010
081	Respiratory Therapy									0	0
082	Occupational Therapy	234	234	234						662,549	662,549
083	Speech Pathology	234	234	234						99,373	99,373
085	Pharmacy	156	156	156						390,163	390,163
090	Laboratory									116,855	116,855
095	Home Health Services									0	0
100	Other Ancillary Services									92,413	92,413
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	13,530	13,530	13,530	67,094	100,641	2,785,177	2,785,177	2,785,177	4,465,147	4,465,147
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	148	148	148						9,883	9,883
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	21,468	20,725	20,534	67,094	100,641	2,785,177	2,785,177	2,785,177	7,105,331	7,105,331
	TOTAL DIRECT SALARIES COSTS - SCH. 2						$ 48,060	$ 64,956			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.017255636	0.023322037			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		$ 43,465	$ 151,969	$ 64,300	$ 260,047	$ 855	$ 1,501	$ 111,291	$ 17,676	$ 83,132
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		2.09722557	7.40082644	0.95836352	2.58390999	0.00030692	0.00053881	0.03995849	0.00248769	0.01170001
	TOTAL INDIRECT OTHER COSTS - SCH. 4		$ 207,239	$ 19,698	$ 19,366	$ 260,001	$ 1,790	$ 10,032	$ 5,065	$ 20,394	$ 3,025
	UNIT COST MULTIPLIER (INDIRECT OTHER)		9.99946924	0.95928210	0.28863389	2.58344589	0.00064279	0.00360210	0.00181842	0.00287027	0.00042568
	TOTAL CAPITAL COSTS - SCH. 5	$ 660,841	$ 22,871	$ 6,090	$ 17,475	$ 86,153	$ 2,896	$ 5,085	$ 8,882	$ 59,892	$ 8,882
	UNIT COST MULTIPLIER (CAPITAL COSTS)	30.78260667	1.10356945	0.29659392	0.26045912	0.85604550	0.00103995	0.00182569	0.00318919	0.00842918	0.00125011

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
DEVONSHIRE CARE CENTER

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:
1548238702

OSHPD Facility Number:
206331193

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	$ 35,320	$ 0	$ 35,320	(Sch 3)
005	.20-.39	Fringe Benefits	6200	8,145	0	8,145	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	207,239	0	207,239	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	$ 250,704	$ 0	$ 250,704	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	$ 123,164	$ 0	$ 123,164	(Sch 3)
010	.20-.39	Fringe Benefits	6300	28,404	0	28,404	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	17,788	0	17,788	(Sch 4)
010		Housekeeping - Total	6300	$ 169,356	$ 0	$ 169,356	
015		Depreciation: Buildings and Improvements	7110 - 7120	$ 98,908	$ 0	$ 98,908	(Sch 5)
020		Depreciation: Leasehold Improvements	7130		0	0	(Sch 5)
025		Depreciation: Equipment	7140	83,892	0	83,892	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	431,413	0	431,413	(Sch 5)
040		Property Taxes	7300	46,628	0	46,628	(Sch 5)
045		Property Insurance	7400	17,614	(7,198)	10,416	(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**		$ 1,098,515	$ (7,198)	$ 1,091,317	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	$ 48,060	$ 0	$ 48,060	(Sch 3)
060	.20-.39	Fringe Benefits	6400	11,083	0	11,083	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	13,415	0	13,415	(Sch 4)
060		Laundry and Linen - Total	6400	$ 72,558	$ 0	$ 72,558	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	$ 190,653	$ 0	$ 190,653	(Sch 3)
065	.20-.39	Fringe Benefits	6500	43,968	0	43,968	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	230,664	0	230,664	(Sch 4)
065		Dietary - Total	6500	$ 465,285	$ 0	$ 465,285	
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	284,123	0	284,123	(Sch 4)
075		Patient Supplies - Total	8100	$ 284,123	$ 0	$ 284,123	
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	77,658	0	77,658	(Sch 4)
077		Specialized Support Surfaces - Total	8150	$ 77,658	$ 0	$ 77,658	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
DEVONSHIRE CARE CENTER

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:
1548238702

OSHPD Facility Number:
206331193

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
080		Physical Therapy					
080	.01-.19	Salaries and Wages	8200	$	$ 0	$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200		0	0	(Sch 2)
080	.79	Agency Staff	8200		0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	888,692	0	888,692	(Sch 4)
080		Physical Therapy - Total	8200	$ 888,692	$ 0	$ 888,692	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	$	$ 0	$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220		0	0	(Sch 2)
081	.79	Agency Staff	8220		0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220		0	0	(Sch 4)
081		Respiratory Therapy - Total	8220	$ 0	$ 0	$ 0	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	$	$ 0	$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250		0	0	(Sch 2)
082	.79	Agency Staff	8250		0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	650,231	0	650,231	(Sch 4)
082		Occupational Therapy - Total	8250	$ 650,231	$ 0	$ 650,231	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	$	$ 0	$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280		0	0	(Sch 2)
083	.79	Agency Staff	8280		0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	87,055	0	87,055	(Sch 4)
083		Speech Pathology - Total	8280	$ 87,055	$ 0	$ 87,055	
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	381,951	0	381,951	(Sch 4)
085		Pharmacy - Total	8300	$ 381,951	$ 0	$ 381,951	
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	116,855	0	116,855	(Sch 4)
090		Laboratory - Total	8400	$ 116,855	$ 0	$ 116,855	
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	92,413	0	92,413	(Sch 4)
100		Other Ancillary Services - Total	8900	$ 92,413	$ 0	$ 92,413	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
DEVONSHIRE CARE CENTER

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:
1548238702

OSHPD Facility Number:
206331193

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
101		Subacute Care Ancillary Services					
101	.01-.19	Salaries and Wages	8100-8900	$	$ 0	$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
101	.79	Agency Staff	8100-8900		0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
101		Subacute Care Ancillary Services - Total	8100-8900	$ 0	$ 0	$ 0	
102		Subacute Care - Pediatric Ancillary Services					
102	.01-.19	Salaries and Wages	8100-8900	$	$ 0	$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
102	.79	Agency Staff	8100-8900		0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	$ 0	$ 0	$ 0	
104		Subtotal 075 - 102		$ 2,578,978	$ 0	$ 2,578,978	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	$ 2,104,511	$ 0	$ 2,104,511	(Sch 2)
105	.20-.39	Fringe Benefits	6110	485,340	0	485,340	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	195,326	0	195,326	(Sch 4)
105		Skilled Nursing Care - Total	6110	$ 2,785,177	$ 0	$ 2,785,177	
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:
DEVONSHIRE CARE CENTER

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:
1548238702

OSHPD Facility Number:
206331193

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	2,092	0	2,092	(Sch 4)
140		Beauty and Barber - Total	8900	$ 2,092	$ 0	$ 2,092	
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**		$ 2,787,269	$ 0	$ 2,787,269	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	$ 39,054	$ 0	$ 39,054	(Sch 2)
155	.20-.39	Fringe Benefits	6600	9,006	0	9,006	(Sch 2)
155	.49	Agency Staff	6600		0	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600	804	0	804	(Sch 4)
155		Social Services - Total	6600	$ 48,864	$ 0	$ 48,864	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
DEVONSHIRE CARE CENTER

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:
1548238702

OSHPD Facility Number:
206331193

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	$ 52,783	$ 0	$ 52,783	(Sch 2)
160	.20-.39	Fringe Benefits	6700	12,173	0	12,173	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	8,301	0	8,301	(Sch 4)
160		Activities - Total	6700	$ 73,257	$ 0	$ 73,257	
165		Administration					
165	.01-.19	Salaries and Wages	6900	$ 428,706	$ 0	$ 428,706	(Sch 6)
165	.20-.39	Fringe Benefits	6900	98,859	0	98,859	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	1,239,349	0	1,239,349	(Sch 6)
165		Administration - Total	6900	$ 1,766,914	$ 0	$ 1,766,914	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	$ 65,423	$ 0	$ 65,423	(Sch 3)
166	.20-.39	Fringe Benefits	6900	15,088	0	15,088	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900		0	0	(Sch 4)
166		Medical Records - Total	6900	$ 80,511	$ 0	$ 80,511	
167		CDPH Licensing Fees	6900	$ 21,308	$ 0	$ 21,308	(Sch 6)
168		Professional Liability Insurance	6900	$ 244,581	$ 0	$ 244,581	(Sch 6)
169		Quality Assurance Fees	6900	$ 456,006	$ 0	$ 456,006	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	$ 88,305	$ 0	$ 88,305	(Sch 3)
170	.20-.39	Fringe Benefits	6800	20,365	0	20,365	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	2,040	0	2,040	(Sch 4)
170		Inservice Education - Nursing - Total	6800	$ 110,710	$ 0	$ 110,710	
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		$ 2,802,151	$ 0	$ 2,802,151	
200		**Total**		**$ 9,804,756**	**$ (7,198)**	**$ 9,797,558**	

210	0.24	Total Facility Group Health Insurance *	6900			$ 237,561	

* For informational purposes only, this amount is included in various cost centers above.

Provider Name: DEVONSHIRE CARE CENTER

Provider NPI: 1548238702

OSHPD Facility Number: 206331193

Fiscal Period: JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Line No.	Sub No.		TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
005	1	Plant Operations and Maintenance - Salaries and Wages	0								
005	2	Plant Operations and Maintenance - Fringe Benefits	0								
005	3	Plant Operations and Maintenance - Agency Staff	0								
005	4	Plant Operations and Maintenance - Other - Nonlabor	0								
010	1	Housekeeping - Salaries and Wages	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	(7,198)	(7,198)							
050	4	Interest - Property, Plant, and Equipment	0								
055	4	Interest - Other	0								
060	1	Laundry and Linen - Salaries and Wages	0								
060	2	Laundry and Linen - Fringe Benefits	0								
060	3	Laundry and Linen - Agency Staff	0								
060	4	Laundry and Linen - Other - Nonlabor	0								
065	1	Dietary - Salaries and Wages	0								
065	2	Dietary - Fringe Benefits	0								
065	3	Dietary - Agency Staff	0								
065	4	Dietary - Other - Nonlabor	0								
070	4	Provision for Bad Debts	0								
075	1	Patient Supplies - Salaries and Wages	0								
075	2	Patient Supplies - Fringe Benefits	0								
075	3	Patient Supplies - Agency Staff	0								
075	4	Patient Supplies - Other - Nonlabor	0								
077	1	Specialized Support Surfaces - Salaries and Wages	0								
077	2	Specialized Support Surfaces - Fringe Benefits	0								
077	3	Specialized Support Surfaces - Agency Staff	0								
077	4	Specialized Support Surfaces - Other - Nonlabor	0								
080	1	Physical Therapy - Salaries and Wages	0								
080	2	Physical Therapy - Fringe Benefits	0								
080	3	Physical Therapy - Agency Staff	0								
080	4	Physical Therapy - Other - Nonlabor	0								
081	1	Respiratory Therapy - Salaries and Wages	0								
081	2	Respiratory Therapy - Fringe Benefits	0								
081	3	Respiratory Therapy - Agency Staff	0								
081	4	Respiratory Therapy - Other - Nonlabor	0								
082	1	Occupational Therapy - Salaries and Wages	0								
082	2	Occupational Therapy - Fringe Benefits	0								
082	3	Occupational Therapy - Agency Staff	0								
082	4	Occupational Therapy - Other - Nonlabor	0								
083	1	Speech Pathology - Salaries and Wages	0								
083	2	Speech Pathology - Fringe Benefits	0								
083	3	Speech Pathology - Agency Staff	0								

Provider Name: DEVONSHIRE CARE CENTER

Provider NPI: 1548238702

OSHPD Facility Number: 206331193

Fiscal Period: JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Line No.	Sub No.		TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	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	0								
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: DEVONSHIRE CARE CENTER

Provider NPI: 1548238702

OSHPD Facility Number: 206331193

Fiscal Period: JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Line No.	Sub No.		TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	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	0								
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	0								
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: DEVONSHIRE CARE CENTER

Provider NPI: 1548238702

OSHPD Facility Number: 206331193

Fiscal Period: JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Line No.	Sub No.		TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
174	3	Caregiver Training - Agency Staff	0								
174	4	Caregiver Training - Other - Nonlabor	0								
200		Total	($7,198)	(7,198)	0	0	0	0	0	0	0
			(To Sch 8)								

Provider Name	Fiscal Period	Provider NPI	Adjustments
DEVONSHIRE CARE CENTER	JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1548238702	5

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
							MEMORANDUM ADJUSTMENT			
1	Not Reported			8	210	NA	Total Facility Group Health Insurance To include group health insurance for informational purposes only. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304	$0	$237,561	$237,561

Provider Name	Fiscal Period	Provider NPI	Adjustments
DEVONSHIRE CARE CENTER	JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1548238702	5

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
							ADJUSTMENT TO REPORTED COSTS			
2	10.5	045	4	8A-1	045	4	Property Insurance To adjust reported property insurance to agree with th provider's property insurance allocation workshee 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 230	$17,614	($7,198)	$10,416

Provider Name	Fiscal Period	Provider NPI	Adjustments
DEVONSHIRE CARE CENTER	JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1548238702	5

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
							ADJUSTMENT TO REPORTED STATISTICS			
3	10.7	005	1	7	005	N/A	Plant Operations and Maintenance (Square Feet)	394	349	743
	10.7	010	1,2	7	010	N/A	Housekeeping	161	30	191
	10.7	060	1,2,3	7	060	N/A	Laundry and Linen	421	122	543
	10.7	065	1,2,3	7	065	N/A	Dietary	2,072	605	2,677
	10.7	075	1,2,3	7	075	N/A	Patient Supplies	75	42	117
	10.7	080	1,2,3	7	080	N/A	Physical Therapy	385	(151)	234
	10.7	082	1,2,3	7	082	N/A	Occupational Therapy	0	234	234
	10.7	083	1,2,3	7	083	N/A	Speech Pathology	0	234	234
	10.7	085	1,2,3	7	085	N/A	Pharmacy	170	(14)	156
	10.7	105	1,2,3	7	105	N/A	Skilled Nursing Care	11,807	1,723	13,530
	10.7	140	1,2,3	7	140	N/A	Beauty and Barber	145	3	148
	10.7	155	1,2,3	7	155	N/A	Social Services	957	(867)	90
	10.7	160	1,2,3	7	160	N/A	Activities	980	(822)	158
	10.7	165	1,2,3	7	165	N/A	Administration	1,199	662	1,861
	10.7	165	1,2,3	7	165	N/A	Medical Records	115	161	276
	10.7	170	1,2,3	7	170	N/A	Inservice Education - Nursing	1,340	(1,064)	276
	10.7	175	1	7	175	N/A	Total - Square Feet	20,221	1,247	21,468
	10.7	175	2	7	175	N/A	Total - Square Feet	19,827	898	20,725
	10.7	175	3	7	175	N/A	Total - Square Feet	19,666	868	20,534

To adjust square footage statistics to agree with the audited figures for fiscal period ended December 31, 2010 in order to properly allocate indirect costs.
42 CFR 413.24 and 413.50
CMS Pub. 15-1, Sections 2304 and 2306

Provider Name	Fiscal Period	Provider NPI	Adjustments
DEVONSHIRE CARE CENTER	JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1548238702	5

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			
4	4.1	5	2	1	15	N/A	Medi-Cal Days To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: January 1, 2011 through December 31, 2011 Payment Period: January 1, 2011 through April 30, 2013 Report Date: May 6, 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	15,631	(187)	15,444
5	Not Reported			1	16	N/A	Medi-Cal Managed Care Days To include Medi-Cal Managed Care days for proper audit report presentation. 42 CFR 413.20 and 413.50 CMS Pub. 15-1, Sections 2205 and 2304	0	187	187