

**REPORT
ON THE
RATE SETTING AUDIT**

**DEL ROSA VILLA
SAN BERNARDINO, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1235130915**

**FISCAL PERIOD ENDED
DECEMBER 31, 2011**

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

**Section Chief: Julio M. Cueto
Audit Supervisor: Bina Matani
Auditor: Emmanuel K. Ngati**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

July 17, 2013

Administrator
Del Rosa Villa
2018 Del Rosa Avenue
San Bernardino, CA 92404

DEL ROSA VILLA
NATIONAL PROVIDER IDENTIFIER (NPI) 1235130915
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 was limited to a review of the cost report and accompanying financial statements, Medi-Cal payment data reports, prior fiscal period's Medi-Cal program audit report, and Medicare audit report for the current fiscal period, if applicable and available.

In our opinion, the data presented in the accompanying Summary of Audited Facility Cost per Patient Day represents a proper determination of the allowable costs 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 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.

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

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

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

United States Postal Service (USPS)

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

Courier (UPS, FedEx, etc.)

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

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

If you have questions regarding this report, you may call the Audits Section—Rancho Cucamonga at (909) 481-3420.

Original Signed By

Julio M. Cueto, Chief
Audits Section—Rancho Cucamonga
Financial Audits Branch

Certified

cc: Terry E. Steege
Finance Director
Plott Management Corporation
800 East Fifth Street
Ontario, CA 91764

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
DEL ROSA VILLA

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

Provider NPI:
1235130915

OSHPD Facility No.:
206360077

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	\$ 2,533,127	\$ 73.11
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 907,678	\$ 26.20
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 731,336	\$ 21.11
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 12,158	\$ 0.35
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 9,186	\$ 0.27
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 33,145	\$ 0.96
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 136,360	\$ 3.94
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 447,520	\$ 12.92
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 725,978	\$ 20.95
11	Cost of Routine Service/Audited Total Costs	\$ 5,524,217	\$ 5,536,488	\$ 159.80
12	Total Patient Days (Adj)	34,646	34,646	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 159.45	\$ 159.80	
14	Overpayments (Adj)	\$	\$ 0	
15	Medi-Cal Days (Adj 3)	31,616	31,620	
16	Medi-Cal Managed Care Days (Adj 4)		67	
INTERMEDIATE CARE				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 63,305	\$ 52,532	
18	Total Patient Days (Adj)	174	174	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 363.82	\$ 301.91	
20	Overpayments (Adj)	\$	\$ 0	
MENTALLY DISORDERED CARE				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
22	Total Patient Days		0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments	\$	\$ 0	
DEVELOPMENTALLY DISABLED CARE				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
26	Total Patient Days		0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments	\$	\$ 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	

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
DEL ROSA VILLA

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

Provider NPI:
1235130915

OSHPD Facility No.:
206360077

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		0	
51	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
52	Overpayments	\$	\$ 0	
HOSPICE INPATIENT CARE				
53	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
54	Total Patient Days		0	
55	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
56	Overpayments	\$	\$ 0	
OTHER ROUTINE SERVICES				
57	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
58	Total Patient Days		0	
59	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
60	Overpayments	\$	\$ 0	

ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR

Provider Name:
DEL ROSA VILLA

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

Provider NPI:
1235130915

OSHPD Facility No.:
206360077

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs	Activities	Total
			155	160	
GENERAL SERVICES					
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 45,785	\$ 45,785		
160	Activities	68,846		\$ 68,846	
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	38,073	0	0	38,073
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	31,134	0	0	31,134
083	Speech Pathology	16,533	0	0	16,533
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	2,419,085	45,550	68,492	2,533,127 *
110	Intermediate Care	13,071	235	354	13,660 *
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	36,088	0	0	36,088
145	Other Nonreimbursable	0	0	0	0
	TOTAL	\$ 2,668,615	\$ 45,785	\$ 68,846	\$ 2,668,615

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name: DEL ROSA VILLA Provider NPI: 1235130915 OSHPD Facility Number: 206360077 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	\$ 93,189	\$ 93,189										
010	Housekeeping	180,711	669	\$ 181,380									
060	Laundry and Linen	77,161	6,255	12,262	\$ 95,678								
065	Dietary	331,988	13,748	26,952	0	\$ 372,688							
155	Social Services	N/A	0	0	0	0	\$ -						
160	Activities	N/A	1,128	2,211	0	0	0	\$ 3,339					
165	Administration	N/A	4,773	9,356	0	0	0	0		\$ 14,129	\$ 14,129		
166	Medical Records	150,922	0	0	0	0	0	0		150,922		\$ 150,922	
170	Inservice Education - Nursing	98,428	0	0	0	0	0	0	\$ 98,428				
ANCILLARY SERVICES													
075	Patient Supplies		610	1,197	0	0	0	0	0	1,807	23	248	\$ 2,078
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		0	0	0	0	0	0	0	0	142	1,522	1,665
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		0	0	0	0	0	0	0	0	103	1,105	1,209
083	Speech Pathology		0	0	0	0	0	0	0	0	55	587	642
085	Pharmacy		0	0	0	0	0	0	0	0	149	1,592	1,741
090	Laboratory		0	0	0	0	0	0	0	0	14	154	168
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	9	93	101
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		62,264	122,063	95,200	370,786	0	3,321	97,922	751,556	13,364	142,758	907,678 *
110	Intermediate Care		2,994	5,869	478	1,901	0	17	506	11,765	127	1,355	13,247 *
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		750	1,470	0	0	0	0	0	2,220	141	1,509	3,870
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 932,399	\$ 93,189	\$ 181,380	\$ 95,678	\$ 372,688	\$ -	\$ 3,339	\$ 98,428	\$ 767,348	\$ 14,129	\$ 150,922	\$ 932,399

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name: DEL ROSA VILLA Provider NPI: 1235130915 OSHPD Facility Number: 206360077 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 Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 269,365	\$ 269,365										
010	Housekeeping	37,757	1,932	\$ 39,689									
060	Laundry and Linen	41,062	18,080	2,683	\$ 61,825								
065	Dietary	284,301	39,739	5,898	0	\$ 329,937							
155	Social Services	0	0	0	0	0	\$ -						
160	Activities	5,199	3,260	484	0	0	0	\$ 8,943					
165	Administration	N/A	13,795	2,047	0	0	0	0		\$ 15,842	\$ 15,842		
166	Medical Records	0	0	0	0	0	0	0		0		\$ -	
170	Inservice Education - Nursing	0	0	0	0	0	0	0	\$ -				
ANCILLARY SERVICES													
075	Patient Supplies	2,992	1,764	262	0	0	0	0	0	5,018	26	0	\$ 5,044
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	4,802	0	0	0	0	0	0	0	4,802	160	0	4,962
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	0	0	0	0	0	0	0	0	0	116	0	116
083	Speech Pathology	0	0	0	0	0	0	0	0	0	62	0	62
085	Pharmacy	44,853	0	0	0	0	0	0	0	44,853	167	0	45,020
090	Laboratory	4,334	0	0	0	0	0	0	0	4,334	16	0	4,350
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	2,612	0	0	0	0	0	0	0	2,612	10	0	2,622
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	111,000	179,974	26,710	61,516	328,254	0	8,897	0	716,350	14,985	0	731,336 *
110	Intermediate Care		8,653	1,284	309	1,683	0	46	0	11,976	142	0	12,118 *
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	1,521	2,168	322	0	0	0	0	0	4,010	158	0	4,169
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 809,798	\$ 269,365	\$ 39,689	\$ 61,825	\$ 329,937	\$ -	\$ 8,943	\$ -	\$ 793,956	\$ 15,842	\$ -	\$ 809,798

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
DEL ROSA VILLA

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

Provider NPI:
1235130915

OSHPD Facility Number:
206360077

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital	Plant Ops	Hskpng	Laundry	Dietary	Soc Srvs	Activities
				Various	5	10	60	65	155	160
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 12,812	57%							
	Property Tax (line 40)	9,680	43%	\$ 22,492						
005	Plant Operations and Maintenance			340	\$ 340					
010	Housekeeping			159	2	\$ 161				
060	Laundry and Linen			1,487	23	11	\$ 1,521			
065	Dietary			3,268	50	24	0	\$ 3,342		
155	Social Services			0	0	0	0	0	\$ -	
160	Activities			268	4	2	0	0	0	\$ 274
165	Administration			1,134	17	8	0	0	0	0
166	Medical Records			0	0	0	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			145	2	1	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	0	0	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	0	0	0	0	0
083	Speech Pathology			0	0	0	0	0	0	0
085	Pharmacy			0	0	0	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
ROUTINE SERVICES										
105	Skilled Nursing Care			14,801	227	109	1,513	3,325	0	273
110	Intermediate Care			712	11	5	8	17	0	1
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			178	3	1	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 22,492	100%	\$ 22,492	\$ 340	\$ 161	\$ 1,521	\$ 3,342	\$ -	\$ 274

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
DEL ROSA VILLA

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

Provider NPI:
1235130915

OSHPD Facility Number:
206360077

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 57% Of Total	Property Tax 43% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 12,812	57%							
	Property Tax (line 40)	9,680	43%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 1,160	\$ 1,160				
166	Medical Records				0		\$ -			
170	Inservice Education - Nursing			\$ -						
	ANCILLARY SERVICES									
075	Patient Supplies			0	148	2	0	\$ 150	\$ 86	\$ 65
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	0	12	0	12	7	5
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	8	0	8	5	4
083	Speech Pathology			0	0	5	0	5	3	2
085	Pharmacy			0	0	12	0	12	7	5
090	Laboratory			0	0	1	0	1	1	1
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	1	0	1	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			0	20,247	1,097	0	21,345	12,158	9,186 *
110	Intermediate Care			0	754	10	0	764	435	329 *
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	182	12	0	194	110	83
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 22,492	100%	\$ -	\$ 21,332	\$ 1,160	\$ -	\$ 22,492	\$ 12,812	\$ 9,680

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name: DEL ROSA VILLA Provider NPI: 1235130915 OSHPD Facility Number: 206360077 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. 54% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 10% of Total	Quality Assur. Fees 33% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 37,128												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	730,367												
	Total Costs Allocable as Administration	767,495	54%											
167	CDPH Licensing Fees	35,040	2%											
168	Professional Liability Insurance	144,158	10%											
169	Quality Assurance Fees	473,113	33%											
174	Caregiver Training	0	0%											
	Total	1,419,806	100%						\$ 1,419,806					
ANCILLARY SERVICES														
075	Patient Supplies			\$ -	\$ 1,807	\$ 5,018	\$ 148	\$ 6,973	2,329	\$ 1,259	\$ 57	\$ 236	\$ 776	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			38,073	0	4,802	0	42,875	14,319	7,740	353	1,454	4,771	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			31,134	0	0	0	31,134	10,398	5,621	257	1,056	3,465	0
083	Speech Pathology			16,533	0	0	0	16,533	5,522	2,985	136	561	1,840	0
085	Pharmacy			0	0	44,853	0	44,853	14,980	8,097	370	1,521	4,992	0
090	Laboratory			0	0	4,334	0	4,334	1,447	782	36	147	482	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	2,612	0	2,612	872	472	22	89	291	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			2,533,127	751,556	716,350	20,247	4,021,281	1,343,002	725,978	33,145	136,360	447,520	0
110	Intermediate Care			13,660	11,765	11,976	754	38,155	12,743	6,888	314	1,294	4,246	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			36,088	2,220	4,010	182	42,501	14,194	7,673	350	1,441	4,730	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 1,419,806		\$ 2,668,615	\$ 767,348	\$ 793,956	\$ 21,332	\$ 4,251,251	\$ 1,419,806					
	Total Administrative Costs							\$ 1,419,806		\$ 767,495	\$ 35,040	\$ 144,158	\$ 473,113	\$ -
	Unit Cost Multiplier							0.33397371						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 165,051	\$ 15,842	\$ 1,160	\$ 182,053							
	TOTAL FACILITY COSTS							\$ 5,853,110						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
DEL ROSA VILLA

Provider NPI:
1235130915

OSHPD Facility Number:
206360077

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 2)	Plant Ops (SQ FT) 5 (Adj 2)	Hskpng (SQ FT) 10 (Adj 2)	Laundry (LBS) 60	Dietary (MEALS) 65	Soc Svcs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	Inserv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	246									
010	Housekeeping	115	115								
060	Laundry and Linen	1,076	1,076	1,076							
065	Dietary	2,365	2,365	2,365							
155	Social Services										
160	Activities	194	194	194							
165	Administration	821	821	821							
166	Medical Records										
170	Inservice Education - Nursing										
	ANCILLARY SERVICES										
075	Patient Supplies	105	105	105						6,973	6,973
077	Specialized Support Surfaces									0	0
080	Physical Therapy									42,875	42,875
081	Respiratory Therapy									0	0
082	Occupational Therapy									31,134	31,134
083	Speech Pathology									16,533	16,533
085	Pharmacy									44,853	44,853
090	Laboratory									4,334	4,334
095	Home Health Services									0	0
100	Other Ancillary Services									2,612	2,612
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	10,711	10,711	10,711	69,292	101,790	2,530,085	2,530,085	2,530,085	4,021,281	4,021,281
110	Intermediate Care	515	515	515	348	522	13,071	13,071	13,071	38,155	38,155
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	129	129	129						42,501	42,501
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	16,277	16,031	15,916	69,640	102,312	2,543,156	2,543,156	2,543,156	4,251,251	4,251,251
	TOTAL DIRECT SALARIES COSTS - SCH. 2						\$ 45,785	\$ 68,846			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.018003221	0.027071088			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		\$ 93,189	\$ 181,380	\$ 95,678	\$ 372,688	\$ -	\$ 3,339	\$ 98,428	\$ 14,129	\$ 150,922
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		5.81304972	11.39604805	1.37389416	3.64265693	0.00000000	0.00131277	0.03870309	0.00332342	0.03550061
	TOTAL INDIRECT OTHER COSTS - SCH. 4		\$ 269,365	\$ 39,689	\$ 61,825	\$ 329,937	\$ -	\$ 8,943	\$ -	\$ 15,842	\$ -
	UNIT COST MULTIPLIER (INDIRECT OTHER)		16.80275716	2.49367411	0.88777944	3.22481293	0.00000000	0.00351630	0.00000000	0.00372652	0.00000000
	TOTAL CAPITAL COSTS - SCH. 5	\$ 22,492	\$ 340	\$ 161	\$ 1,521	\$ 3,342	\$ -	\$ 274	\$ -	\$ 1,160	\$ -
	UNIT COST MULTIPLIER (CAPITAL COSTS)	1.38182712	0.02120451	0.01013751	0.02183472	0.03266621	0.00000000	0.00010780	0.00000000	0.00027291	0.00000000

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
DEL ROSA VILLA

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

Provider NPI:
1235130915

OSHPD Facility Number:
206360077

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	\$ 67,857	\$ 0	\$ 67,857	(Sch 3)
005	.20-.39	Fringe Benefits	6200	25,332	0	25,332	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	269,365	0	269,365	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 362,554	\$ 0	\$ 362,554	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 129,317	\$ 0	\$ 129,317	(Sch 3)
010	.20-.39	Fringe Benefits	6300	51,394	0	51,394	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	37,757	0	37,757	(Sch 4)
010		Housekeeping - Total	6300	\$ 218,468	\$ 0	\$ 218,468	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	6,177	0	6,177	(Sch 5)
025		Depreciation: Equipment	7140	5,634	0	5,634	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	1,001	0	1,001	(Sch 5)
040		Property Taxes	7300	9,680	0	9,680	(Sch 5)
045		Property Insurance	7400	37,128	0	37,128	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	\$	\$ 0	\$ 0	(Sch 6)
057		Subtotal 005 - 055		\$ 640,642	\$ 0	\$ 640,642	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 55,561	\$ 0	\$ 55,561	(Sch 3)
060	.20-.39	Fringe Benefits	6400	21,600	0	21,600	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	41,062	0	41,062	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 118,223	\$ 0	\$ 118,223	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 242,420	\$ 0	\$ 242,420	(Sch 3)
065	.20-.39	Fringe Benefits	6500	89,568	0	89,568	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	284,301	0	284,301	(Sch 4)
065		Dietary - Total	6500	\$ 616,289	\$ 0	\$ 616,289	
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	2,992	0	2,992	(Sch 4)
075		Patient Supplies - Total	8100	\$ 2,992	\$ 0	\$ 2,992	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	\$	\$ 0	\$ 0	N/A
077	.20-.39	Fringe Benefits	8150		0	0	N/A
077	.79	Agency Staff	8150		0	0	N/A
077	.40-.99	Other - Nonlabor	8150		0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
DEL ROSA VILLA

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

Provider NPI:
1235130915

OSHPD Facility Number:
206360077

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	\$ 31,405	\$ 0	\$ 31,405	(Sch 2)
080	.20-.39	Fringe Benefits	8200	6,668	0	6,668	(Sch 2)
080	.79	Agency Staff	8200		0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	4,802	0	4,802	(Sch 4)
080		Physical Therapy - Total	8200	\$ 42,875	\$ 0	\$ 42,875	
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	\$ 26,566	\$ 0	\$ 26,566	(Sch 2)
082	.20-.39	Fringe Benefits	8250	4,568	0	4,568	(Sch 2)
082	.79	Agency Staff	8250		0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250		0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 31,134	\$ 0	\$ 31,134	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$ 14,432	\$ 0	\$ 14,432	(Sch 2)
083	.20-.39	Fringe Benefits	8280	2,101	0	2,101	(Sch 2)
083	.79	Agency Staff	8280		0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280		0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 16,533	\$ 0	\$ 16,533	
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	44,853	0	44,853	(Sch 4)
085		Pharmacy - Total	8300	\$ 44,853	\$ 0	\$ 44,853	
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	4,334	0	4,334	(Sch 4)
090		Laboratory - Total	8400	\$ 4,334	\$ 0	\$ 4,334	
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	2,612	0	2,612	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 2,612	\$ 0	\$ 2,612	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
DEL ROSA VILLA

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

Provider NPI:
1235130915

OSHPD Facility Number:
206360077

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		\$ 145,333	\$ 0	\$ 145,333	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,741,177	\$ 0	\$ 1,741,177	(Sch 2)
105	.20-.39	Fringe Benefits	6110	677,908	0	677,908	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	111,000	0	111,000	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,530,085	\$ 0	\$ 2,530,085	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	\$ 8,926	\$ 0	\$ 8,926	
110	.20-.39	Fringe Benefits	6120	3,475	0	3,475	
110	.49	Agency Staff	6120		0	0	
110	.40-.99	Other - Nonlabor	6120	670	0	670	
110		Intermediate Care - Total	6120	\$ 13,071	\$ 0	\$ 13,071	(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:
DEL ROSA VILLA

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

Provider NPI:
1235130915

OSHPD Facility Number:
206360077

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	\$ 25,392	\$ 0	\$ 25,392	(Sch 2)
140	.20-.39	Fringe Benefits	8900	10,696	0	10,696	(Sch 2)
140	.49	Agency Staff	8900		0	0	(Sch 2)
140	.40-.99	Other - Nonlabor	8900	1,521	0	1,521	(Sch 4)
140		Beauty and Barber - Total	8900	\$ 37,609	\$ 0	\$ 37,609	
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		\$ 2,580,765	\$ 0	\$ 2,580,765	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	\$ 32,280	\$ 0	\$ 32,280	(Sch 2)
155	.20-.39	Fringe Benefits	6600	13,505	0	13,505	(Sch 2)
155	.49	Agency Staff	6600		0	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600		0	0	(Sch 4)
155		Social Services - Total	6600	\$ 45,785	\$ 0	\$ 45,785	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
DEL ROSA VILLA

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

Provider NPI:
1235130915

OSHPD Facility Number:
206360077

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	\$ 47,178	\$ 0	\$ 47,178	(Sch 2)
160	.20-.39	Fringe Benefits	6700	21,668	0	21,668	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	5,199	0	5,199	(Sch 4)
160		Activities - Total	6700	\$ 74,045	\$ 0	\$ 74,045	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 124,265	\$ 0	\$ 124,265	(Sch 6)
165	.20-.39	Fringe Benefits	6900	27,485	0	27,485	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	578,649	(32)	578,617	(Sch 6)
165		Administration - Total	6900	\$ 730,399	\$ (32)	\$ 730,367	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 107,654	\$ 0	\$ 107,654	(Sch 3)
166	.20-.39	Fringe Benefits	6900	43,268	0	43,268	(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	\$ 150,922	\$ 0	\$ 150,922	
167		CDPH Licensing Fees	6900	\$ 35,040	\$ 0	\$ 35,040	(Sch 6)
168		Professional Liability Insurance	6900	\$ 144,158	\$ 0	\$ 144,158	(Sch 6)
169		Quality Assurance Fees	6900	\$ 473,113	\$ 0	\$ 473,113	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 69,797	\$ 0	\$ 69,797	(Sch 3)
170	.20-.39	Fringe Benefits	6800	28,631	0	28,631	(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	\$ 98,428	\$ 0	\$ 98,428	
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		\$ 1,751,890	\$ (32)	\$ 1,751,858	
200		Total		\$ 5,853,142	\$ (32)	\$ 5,853,110	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 0	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name							Fiscal Period		Provider NPI		Adjustments
DEL ROSA VILLA							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1235130915		4
Report References							Explanation of Audit Adjustments		As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>ADJUSTMENT TO REPORTED COSTS</u>											
1	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To adjust reported home office costs to agree with the Plott Management Corporation Home Office Audit Report for fiscal period ended January 31, 2011, and the filed Home Office Cost Report for fiscal period ended January 31, 2012. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304	\$578,649	(\$32)	\$578,617	

Provider Name							Fiscal Period	Provider NPI		Adjustments
DEL ROSA VILLA							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1235130915		4
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>ADJUSTMENT TO REPORTED STATISTICS</u>										
2	10.7	165	1,2,3	7	165		Administration (Square Feet)	646	175	821
	10.7	175	1	7	N/A		Total Statistics - Square Feet	16,102	175	16,277
	10.7	175	2	7	N/A		Total Statistics - Square Feet	15,856	175	16,031
	10.7	175	3	7	N/A		Total Statistics - Square Feet	15,741	175	15,916
							To adjust square footage statistics to agree with the prior year's audited statistics 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	
DEL ROSA VILLA							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1235130915	4	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>ADJUSTMENTS TO REPORTED PATIENT DAYS</u>										
3	4.1	5	2	1	15	Medi-Cal Days of Service - Skilled Nursing Care 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 June 25, 2013 Report Date: July 1, 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	31,616	4	31,620	
4	Not Reported			1	16	Medi-Cal Managed Care Days - Skilled Nursing Care To include Medi-Cal Managed Care days to agree with the provider's patient census records. 42 CFR 413.20 and 413.50 CMS Pub. 15-1, Sections 2205 and 2304	0	67	67	