

**REPORT
ON THE
RATE SETTING AUDIT**

**DEVONSHIRE OAKS NURSING CENTER
REDWOOD CITY, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1659461408**

**FISCAL PERIOD ENDED
DECEMBER 31, 2011**

**Audits Section - Richmond
Financial Audits Branch
Audits and Investigations
Department of Health Care Services**

**Section Chief: Louise Wong
Audit Supervisor: Jesse Duran
Auditor: Li Jing Yu**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

May 31, 2013

Advind Lal, Administrator
Devonshire Oaks Nursing Center, Inc.
3635 Jefferson Avenue
Redwood City, CA 94062-3148

DEVONSHIRE OAKS NURSING CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1659461408
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

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.

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

John Melton, 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 - Richmond at (510) 620-3100.

Original Signed by

Louise Wong, Chief
Audits Section - Richmond
Financial Audits Branch

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
DEVONSHIRE OAKS NURSING CENTER

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

Provider NPI:
1659461408

OSHPD Facility No.:
206413509

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	\$ 1,365,449	\$ 114.25
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 261,894	\$ 21.91
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 321,389	\$ 26.89
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 100,627	\$ 8.42
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 25,763	\$ 2.16
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 9,092	\$ 0.76
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 13,682	\$ 1.14
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 137,213	\$ 11.48
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 179,842	\$ 15.05
11	Cost of Routine Service/Audited Total Costs	\$ 2,787,312	\$ 2,414,951	\$ 202.07
12	Total Patient Days (Adj)	11,951	11,951	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 233.23	\$ 202.07	
14	Overpayments (Adj)	\$	\$ 0	
15	Medi-Cal Days (Adj 26)	9,166	52	
16	Medi-Cal Managed Care Days (Adj 27)		9,241	
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	

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
DEVONSHIRE OAKS NURSING CENTER

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

Provider NPI:
1659461408

OSHPD Facility No.:
206413509

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 OAKS NURSING CENTER

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

Provider NPI:
1659461408

OSHPD Facility No.:
206413509

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Svcs	Activities	Total
			155	160	
GENERAL SERVICES					
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 57,673	\$ 57,673		
160	Activities	18,830		\$ 18,830	
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	1,288,946	57,673	18,830	1,365,449 *
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	\$ 1,365,449	\$ 57,673	\$ 18,830	\$ 1,365,449

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
DEVONSHIRE OAKS NURSING CENTER

Provider NPI:
1659461408

OSHPD Facility Number:
206413509

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 Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 35,444	\$ 35,444										
010	Housekeeping	83,917	44	\$ 83,961									
060	Laundry and Linen	31,199	981	2,327	\$ 34,507								
065	Dietary	111,059	2,932	6,954	0	\$ 120,945							
155	Social Services	N/A	0	0	0	0	\$ -						
160	Activities	N/A	3,654	8,667	0	0	0	\$ 12,321					
165	Administration	N/A	2,392	5,674	0	0	0	0		\$ 8,066	\$ 8,066		
166	Medical Records	30,785	1,400	3,321	0	0	0	0		35,507		\$ 35,507	
170	Inservice Education - Nursing	0	0	0	0	0	0	0	\$ -				
ANCILLARY SERVICES													
075	Patient Supplies		0	0	0	0	0	0	0	0	38	165	\$ 203
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		3,260	7,733	0	0	0	0	0	10,993	668	2,942	14,603
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		3,271	7,759	0	0	0	0	0	11,030	427	1,880	13,337
083	Speech Pathology		0	0	0	0	0	0	0	0	36	159	195
085	Pharmacy		0	0	0	0	0	0	0	0	281	1,236	1,517
090	Laboratory		0	0	0	0	0	0	0	0	42	187	229
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	79	347	426
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		17,509	41,526	34,507	120,945	0	12,321	0	226,808	6,495	28,591	261,894 *
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	0	0	0	0	0	0	0	0	0	0
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 292,404	\$ 35,444	\$ 83,961	\$ 34,507	\$ 120,945	\$ -	\$ 12,321	\$ -	\$ 248,831	\$ 8,066	\$ 35,507	\$ 292,404

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
DEVONSHIRE OAKS NURSING CENTER

Provider NPI:
1659461408

OSHPD Facility Number:
206413509

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	\$ 151,470	\$ 151,470										
010	Housekeeping	12,887	187	\$ 13,074									
060	Laundry and Linen	16,904	4,192	362	\$ 21,459								
065	Dietary	92,428	12,530	1,083	0	\$ 106,041							
155	Social Services	208	0	0	0	0	\$ 208						
160	Activities	1,253	15,616	1,350	0	0	0	\$ 18,219					
165	Administration	N/A	10,224	884	0	0	0	0		\$ 11,107	\$ 11,107		
166	Medical Records	0	5,985	517	0	0	0	0		6,502		\$ 6,502	
170	Inservice Education - Nursing	0	0	0	0	0	0	0	\$ -				
ANCILLARY SERVICES													
075	Patient Supplies	11,636	0	0	0	0	0	0	0	11,636	52	30	\$ 11,718
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	166,240	13,933	1,204	0	0	0	0	0	181,377	920	539	182,836
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	91,421	13,980	1,208	0	0	0	0	0	106,609	588	344	107,541
083	Speech Pathology	11,197	0	0	0	0	0	0	0	11,197	50	29	11,276
085	Pharmacy	87,000	0	0	0	0	0	0	0	87,000	387	226	87,613
090	Laboratory	13,134	0	0	0	0	0	0	0	13,134	58	34	13,227
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	24,403	0	0	0	0	0	0	0	24,403	108	63	24,575
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	79,994	74,823	6,466	21,459	106,041	208	18,219	0	307,210	8,944	5,235	321,389 *
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care	0	0	0	0	0	0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
NONREIMBURSABLE													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	0	0	0	0	0	0	0	0	0	0	0	0
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 760,175	\$ 151,470	\$ 13,074	\$ 21,459	\$ 106,041	\$ 208	\$ 18,219	\$ -	\$ 742,566	\$ 11,107	\$ 6,502	\$ 760,175

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
DEVONSHIRE OAKS NURSING CENTER

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

Provider NPI:
1659461408

OSHPD Facility Number:
206413509

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)	\$ 126,634	80%							
	Property Tax (line 40)	32,422	20%	\$ 159,056						
005	Plant Operations and Maintenance			18,305	\$ 18,305					
010	Housekeeping			174	23	\$ 196				
060	Laundry and Linen			3,896	507	5	\$ 4,408			
065	Dietary			11,644	1,514	16	0	\$ 13,174		
155	Social Services			0	0	0	0	0	\$ -	
160	Activities			14,511	1,887	20	0	0	0	\$ 16,418
165	Administration			9,500	1,236	13	0	0	0	0
166	Medical Records			5,561	723	8	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			0	0	0	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			12,947	1,684	18	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			12,990	1,689	18	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			69,528	9,042	97	4,408	13,174	0	16,418
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	0	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 159,056	100%	\$ 159,056	\$ 18,305	\$ 196	\$ 4,408	\$ 13,174	\$ -	\$ 16,418

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
DEVONSHIRE OAKS NURSING CENTER

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

Provider NPI:
1659461408

OSHPD Facility Number:
206413509

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 80% Of Total	Property Tax 20% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 126,634	80%							
	Property Tax (line 40)	32,422	20%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 10,749	\$ 10,749				
166	Medical Records				6,292		\$ 6,292			
170	Inservice Education - Nursing			\$ -						
	ANCILLARY SERVICES									
075	Patient Supplies			0	0	50	29	\$ 79	\$ 63	\$ 16
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	14,649	891	521	16,061	12,787	3,274
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	14,698	569	333	15,600	12,420	3,180
083	Speech Pathology			0	0	48	28	76	61	16
085	Pharmacy			0	0	374	219	593	472	121
090	Laboratory			0	0	56	33	90	71	18
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	105	61	166	132	34
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	112,668	8,655	5,067	126,390	100,627	25,763
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	0	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 159,056	100%	\$ -	\$ 142,015	\$ 10,749	\$ 6,292	\$ 159,056	\$ 126,634	\$ 32,422

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
DEVONSHIRE OAKS NURSING CENTER

Provider NPI:
1659461408

OSHPD Facility Number:
206413509

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. 53% of Total	DPH Licensing Fees 3% of Total	Professional Liability Ins. 4% of Total	Quality Assur. Fees 40% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 4,189												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	219,156												
	Total Costs Allocable as Administration	223,345	53%											
167	CDPH Licensing Fees	11,291	3%											
168	Professional Liability Insurance	16,992	4%											
169	Quality Assurance Fees	170,404	40%											
174	Caregiver Training	0	0%											
	Total	422,032	100%						\$ 422,032					
ANCILLARY SERVICES														
075	Patient Supplies			\$ -	\$ -	\$ 11,636	\$ -	\$ 11,636	1,965	\$ 1,040	\$ 53	\$ 79	\$ 793	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			0	10,993	181,377	14,649	207,019	34,963	18,503	935	1,408	14,117	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	11,030	106,609	14,698	132,337	22,350	11,828	598	900	9,024	0
083	Speech Pathology			0	0	11,197	0	11,197	1,891	1,001	51	76	764	0
085	Pharmacy			0	0	87,000	0	87,000	14,693	7,776	393	592	5,933	0
090	Laboratory			0	0	13,134	0	13,134	2,218	1,174	59	89	896	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	24,403	0	24,403	4,121	2,181	110	166	1,664	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			1,365,449	226,808	307,210	112,668	2,012,135	339,829	179,842	9,092	13,682	137,213	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	0	0	0	0	0	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 422,032		\$ 1,365,449	\$ 248,831	\$ 742,566	\$ 142,015	\$ 2,498,861	\$ 422,032					
	Total Administrative Costs							\$ 422,032		\$ 223,345	\$ 11,291	\$ 16,992	\$ 170,404	\$ -
	Unit Cost Multiplier							0.16888978						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 43,573	\$ 17,609	\$ 17,041	\$ 78,223							
	TOTAL FACILITY COSTS							\$ 2,999,116						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
DEVONSHIRE OAKS NURSING CENTER

Provider NPI:
1659461408

OSHPD Facility Number:
206413509

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 21)	Plant Ops (SQ FT) 5 (Adj 22)	Hskpng (SQ FT) 10 (Adj 23)	Laundry (LBS) 60 (Adj 24)	Dietary (MEALS) 65 (Adj 25)	Soc Srvs (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	1,264									
010	Housekeeping	12	12								
060	Laundry and Linen	269	269	269							
065	Dietary	804	804	804							
155	Social Services										
160	Activities	1,002	1,002	1,002							
165	Administration	656	656	656							
166	Medical Records	384	384	384							
170	Inservice Education - Nursing										
	ANCILLARY SERVICES										
075	Patient Supplies									11,636	11,636
077	Specialized Support Surfaces									0	0
080	Physical Therapy	894	894	894						207,019	207,019
081	Respiratory Therapy									0	0
082	Occupational Therapy	897	897	897						132,337	132,337
083	Speech Pathology									11,197	11,197
085	Pharmacy									87,000	87,000
090	Laboratory									13,134	13,134
095	Home Health Services									0	0
100	Other Ancillary Services									24,403	24,403
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	4,801	4,801	4,801	45,734	35,319	1,368,940	1,368,940	1,368,940	2,012,135	2,012,135
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									0	0
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	10,983	9,719	9,707	45,734	35,319	1,368,940	1,368,940	1,368,940	2,498,861	2,498,861
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 57,673 0.042129677	\$ 18,830 0.013755168			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 35,444 3.64687725	\$ 83,961 8.64950680	\$ 34,507 0.75450928	\$ 120,945 3.42436912	\$ - 0.00000000	\$ 12,321 0.00900038	\$ - 0.00000000	\$ 8,066 0.00322804	\$ 35,507 0.01420920
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 151,470 15.58493672	\$ 13,074 1.34686507	\$ 21,459 0.46920573	\$ 106,041 3.00238310	\$ 208 0.00015194	\$ 18,219 0.01330859	\$ - 0.00000000	\$ 11,107 0.00444493	\$ 6,502 0.00260191
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 159,056 14.48201766	\$ 18,305 1.88345204	\$ 196 0.02023134	\$ 4,408 0.09637805	\$ 13,174 0.37300330	\$ - 0.00000000	\$ 16,418 0.01199357	\$ - 0.00000000	\$ 10,749 0.00430157	\$ 6,292 0.00251799

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
DEVONSHIRE OAKS NURSING CENTER

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

Provider NPI:
1659461408

OSHPD Facility Number:
206413509

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	\$ 30,101	\$ 0	\$ 30,101	(Sch 3)
005	.20-.39	Fringe Benefits	6200	5,343	0	5,343	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	292,017	(140,547)	151,470	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 327,461	\$ (140,547)	\$ 186,914	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 69,189	\$ 0	\$ 69,189	(Sch 3)
010	.20-.39	Fringe Benefits	6300	14,728	0	14,728	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	12,887	0	12,887	(Sch 4)
010		Housekeeping - Total	6300	\$ 96,804	\$ 0	\$ 96,804	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 43,039	\$ 0	\$ 43,039	(Sch 5)
020		Depreciation: Leasehold Improvements	7130		0	0	(Sch 5)
025		Depreciation: Equipment	7140	1,283	0	1,283	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	10,947	2,492	13,439	(Sch 5)
035		Leases and Rentals	7200		0	0	(Sch 5)
040		Property Taxes	7300	32,422	0	32,422	(Sch 5)
045		Property Insurance	7400	10,069	(5,880)	4,189	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	68,873	0	68,873	(Sch 6)
055		Interest - Other	7600	\$	\$ 0	\$ 0	(Sch 6)
057		Subtotal 005 - 055		\$ 590,898	\$ (143,935)	\$ 446,963	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 22,736	\$ 0	\$ 22,736	(Sch 3)
060	.20-.39	Fringe Benefits	6400	8,463	0	8,463	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	16,904	0	16,904	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 48,103	\$ 0	\$ 48,103	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 90,292	\$ 0	\$ 90,292	(Sch 3)
065	.20-.39	Fringe Benefits	6500	20,767	0	20,767	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	92,428	0	92,428	(Sch 4)
065		Dietary - Total	6500	\$ 203,487	\$ 0	\$ 203,487	
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	11,636	0	11,636	(Sch 4)
075		Patient Supplies - Total	8100	\$ 11,636	\$ 0	\$ 11,636	
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:
DEVONSHIRE OAKS NURSING CENTER

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

Provider NPI:
1659461408

OSHPD Facility Number:
206413509

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	166,240	0	166,240	(Sch 4)
080		Physical Therapy - Total	8200	\$ 166,240	\$ 0	\$ 166,240	
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	91,421	0	91,421	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 91,421	\$ 0	\$ 91,421	
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	11,197	0	11,197	(Sch 4)
083		Speech Pathology - Total	8280	\$ 11,197	\$ 0	\$ 11,197	
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	87,000	0	87,000	(Sch 4)
085		Pharmacy - Total	8300	\$ 87,000	\$ 0	\$ 87,000	
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	13,134	0	13,134	(Sch 4)
090		Laboratory - Total	8400	\$ 13,134	\$ 0	\$ 13,134	
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	\$	\$ 0	\$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800		0	0	(Sch 2)
095	.79	Agency Staff	8800		0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800		0	0	(Sch 4)
095		Home Health Services - Total	8800	\$ 0	\$ 0	\$ 0	
100		Other Ancillary Services					
100	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0	(Sch 2)
100	.20-.39	Fringe Benefits	8900		0	0	(Sch 2)
100	.79	Agency Staff	8900		0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	24,403	0	24,403	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 24,403	\$ 0	\$ 24,403	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
DEVONSHIRE OAKS NURSING CENTER

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

Provider NPI:
1659461408

OSHPD Facility Number:
206413509

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		\$ 405,031	\$ 0	\$ 405,031	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,023,677	\$ (1,965)	\$ 1,021,712	(Sch 2)
105	.20-.39	Fringe Benefits	6110	249,929	0	249,929	(Sch 2)
105	.49	Agency Staff	6110	0	17,305	17,305	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	106,147	(26,153)	79,994	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 1,379,753	\$ (10,813)	\$ 1,368,940	
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 OAKS NURSING CENTER

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

Provider NPI:
1659461408

OSHPD Facility Number:
206413509

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED
128		Transitional Inpatient Care				
128	.01-.19	Salaries and Wages	6170	\$	\$ 0	\$ 0
128	.20-.39	Fringe Benefits	6170		0	0
128	.49	Agency Staff	6170		0	0
128	.40-.99	Other - Nonlabor	6170		0	0
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0 (Sch 2)
130		Hospice Inpatient Care				
130	.01-.19	Salaries and Wages	6180	\$	\$ 0	\$ 0
130	.20-.39	Fringe Benefits	6180		0	0
130	.49	Agency Staff	6180		0	0
130	.40-.99	Other - Nonlabor	6180		0	0
130		Hospice Inpatient Care - Total	6180	\$ 0	\$ 0	\$ 0 (Sch 2)
135		Other Routine Services				
135	.01-.19	Salaries and Wages	6190	\$	\$ 0	\$ 0
135	.20-.39	Fringe Benefits	6190		0	0
135	.49	Agency Staff	6190		0	0
135	.40-.99	Other - Nonlabor	6190		0	0
135		Other Routine Services - Total	6190	\$ 0	\$ 0	\$ 0 (Sch 2)
		Other Nonreimbursable				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0 (Sch 2)
139	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
139	.49	Agency Staff	9100		0	0 (Sch 2)
139	.40-.99	Other - Nonlabor	9100		0	0 (Sch 4)
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0 (Sch 2)
140	.20-.39	Fringe Benefits	8900		0	0 (Sch 2)
140	.49	Agency Staff	8900		0	0 (Sch 2)
140	.40-.99	Other - Nonlabor	8900		0	0 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 0	\$ 0	\$ 0
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0 (Sch 2)
145	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
145	.49	Agency Staff	9100		0	0 (Sch 2)
145	.40-.99	Other - Nonlabor	9100		0	0 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		Subtotal 105 - 145		\$ 1,379,753	\$ (10,813)	\$ 1,368,940
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 48,760	\$ 0	\$ 48,760 (Sch 2)
155	.20-.39	Fringe Benefits	6600	8,913	0	8,913 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	208	0	208 (Sch 4)
155		Social Services - Total	6600	\$ 57,881	\$ 0	\$ 57,881

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
DEVONSHIRE OAKS NURSING CENTER

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

Provider NPI:
1659461408

OSHPD Facility Number:
206413509

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	\$ 15,902	\$ 0	\$ 15,902	(Sch 2)
160	.20-.39	Fringe Benefits	6700	2,928	0	2,928	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	1,253	0	1,253	(Sch 4)
160		Activities - Total	6700	\$ 20,083	\$ 0	\$ 20,083	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 116,734	\$ 0	\$ 116,734	(Sch 6)
165	.20-.39	Fringe Benefits	6900	44,348	0	44,348	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	381,012	(322,938)	58,074	(Sch 6)
165		Administration - Total	6900	\$ 542,094	\$ (322,938)	\$ 219,156	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 26,786	\$ 0	\$ 26,786	(Sch 3)
166	.20-.39	Fringe Benefits	6900	3,999	0	3,999	(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	\$ 30,785	\$ 0	\$ 30,785	
167		CDPH Licensing Fees	6900	\$ 0	\$ 11,291	\$ 11,291	(Sch 6)
168		Professional Liability Insurance	6900	\$ 0	\$ 16,992	\$ 16,992	(Sch 6)
169		Quality Assurance Fees	6900	\$ 0	\$ 170,404	\$ 170,404	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$	\$ 0	\$ 0	(Sch 3)
170	.20-.39	Fringe Benefits	6800		0	0	(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	\$ 0	\$ 0	\$ 0	
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		\$ 650,843	\$ (124,251)	\$ 526,592	
200		Total		\$ 3,278,115	\$ (278,999)	\$ 2,999,116	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 80,363	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name:
DEVONSHIRE OAKS NURSING CENTER

Provider NPI:
1659461408

OSHPD Facility Number:
206413509

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

Line No.	Sub No.	TOTAL ADJ (Pages 1, 2, & 3)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8	AUDIT ADJ 9
174	3	Caregiver Training - Agency Staff	0							
174	4	Caregiver Training - Other - Nonlabor	0							
200			<u>(\$278,999)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(1,965)</u>	<u>(5,880)</u>	<u>(7,000)</u>
		Total	(To Sch 8)							

Provider Name							Fiscal Period		Provider NPI		Adjustments
DEVONSHIRE OAKS NURSING CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1659461408		27
Report References							Explanation of Audit Adjustments		As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.					
<u>MEMORANDUM ADJUSTMENT</u>											
1	N/A			8	210	N/A	Total Facility Group Health Insurance To include Group Health Insurance in the audit report for information purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$0	\$80,363	\$80,363	

Provider Name							Fiscal Period	Provider NPI		Adjustments
DEVONSHIRE OAKS NURSING CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1659461408		27
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Cost Report			Audit Report						
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.				
<u>RECLASSIFICATIONS OF REPORTED COSTS</u>										
2	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	\$106,147	(\$7,700)	\$98,447 *
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	381,012	7,700	388,712 *
							To reclassify medical director fees to the appropriate cost center for proper cost determination. 42 CFR 483.75(i)(2), 413.20, and 413.24 CCR, Title 22, 52000(b) CMS Pub. 15-1, Sections 2300 and 2304			
3	10.5	105	3	8A-1	105	3	Skilled Nursing Care - Agency Staff	\$0	\$17,305	\$17,305
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	* 98,447	(17,305)	81,142 *
							To reclassify contracted nursing expense to the appropriate cost center for proper cost determination. CCR, Title 22, Section 52502 CMS Pub. 15-1, Sections 2300, 2302.4, 2302.8, and 2304			
4	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$388,712	(\$16,992)	\$371,720 *
	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance	0	16,992	16,992
							To reclassify professional liability insurance cost to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4, and 2302.8			
5	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$371,720	(\$11,291)	\$360,429 *
	10.5	167	4	8A-1	167	4	Administration - CDPH Licensing Fees	0	11,291	11,291
							To reclassify Department of Public Health licensing fees to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4, and 2302.8			

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
DEVONSHIRE OAKS NURSING CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1659461408		27
Report References							Explanation of Audit Adjustments				
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.					
<u>RECLASSIFICATIONS OF REPORTED COSTS</u>											
6	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	\$360,429	(\$170,404)	\$190,025 *
	10.5	169	4	8A-1	169	4	Administration - Quality Assurance Fees		0	170,404	170,404
							To reclassify quality assurance fees to the appropriate cost center for proper cost determination.				
							42 CFR 413.20 and 413.24				
							CMS Pub. 15-1, Sections 2300, 2302.4, and 2302.8				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
DEVONSHIRE OAKS NURSING CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1659461408		27
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.				
<u>ADJUSTMENTS TO REPORTED COSTS</u>										
7	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages To abate nurse revenue for giving flu shots against the related costs. 42 CFR 413.5 and 413.9 CMS Pub. 15-1, Sections 2300, 2304, and 2328 CMS Pub. 15-2, Section 3613	\$1,023,677	(\$1,965)	\$1,021,712
8	10.5	045	4	8A-1	045	4	Property Insurance To adjust property insurance expense to agree with the provider's records and for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$10,069	(\$5,880)	\$4,189
9	10.5	030	4	8A-1	030	4	Depreciation and Amortization - Other To eliminate auto depreciation expense due to lack of documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 W & I Code 14124.2(b)	\$10,947	(\$7,000)	\$3,947 *

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
DEVONSHIRE OAKS NURSING CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1659461408		27
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.					
<u>ADJUSTMENTS TO REPORTED COSTS</u>											
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	\$190,025		
10							To eliminate bad debt expense that is not recognized under the Medi-Cal program. 42 CFR 413.89(b)(1) and 413.178 CMS Pub. 15-1, Section 300			(\$16,521)	
11							To eliminate legal expense not related to patient care. 42 CFR 413.9(c)(3) CMS Pub. 15-1, Sections 2102.3 and 2105			(\$50,017)	
12							To eliminate data processing costs paid to the owner due to lack of documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			(\$24,797)	
13							To abate rental income against related costs. 42 CFR 413.5 and 413.9 W&I Code 14124.2(b) CMS Pub. 15-1, Sections 2300, 2304, and 2328			<u>(\$25,000)</u> (\$116,335)	\$73,690 *

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments	
DEVONSHIRE OAKS NURSING CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1659461408		27	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.					
<u>ADJUSTMENTS TO REPORTED COSTS</u>											
14	10.5	030	4	8A-1	030	4	Depreciation and Amortization - Other To include depreciation expense on the building service equipment to be capitalized in conjunction with adjustment No 15. 42 CFR 413.20 and 413.134 CMS Pub. 15-1, Sections 104.8, 108.1, 108.2, and 2300	*	\$3,947	\$1,922	\$5,869 *
15	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor To eliminate expense for improvements that should have been capitalized. 42 CFR 413.20 and 413.134 CMS Pub. 15-1, Sections 104.8, 108.1, 108.2, and 2300		\$292,017	(\$23,067)	\$268,950 *
16	10.5	030	4	8A-1	030	4	Depreciation and Amortization - Other To include depreciation expense on the land improvements to be capitalized in conjunction with adjustment No 17. 42 CFR 413.20 and 413.134 CMS Pub. 15-1, Sections 104.8, 108.1, 108.2, and 2300	*	\$5,869	\$6,560	\$12,429 *
17	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor To eliminate expense for land improvements that should have been capitalized. 42 CFR 413.20 and 413.134 CMS Pub. 15-1, Sections 104.8, 108.1, 108.2, and 2300	*	\$268,950	(\$65,601)	\$203,349 *

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments	
DEVONSHIRE OAKS NURSING CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1659461408		27	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Cost Report			Audit Report							
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.					
<u>ADJUSTMENTS TO REPORTED COSTS</u>											
18	10.5	030	4	8A-1	030	4	Depreciation and Amortization - Other To include depreciation expense on the land improvements to be capitalized in conjunction with adjustment No 19. 42 CFR 413.20 and 413.134 CMS Pub. 15-1, Sections 104.8, 108.1, 108.2, and 2300	*	\$12,429	\$1,010	\$13,439
19	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor To eliminate expense for land improvements that should have been capitalized. 42 CFR 413.20 and 413.134 CMS Pub. 15-1, Sections 104.8, 108.1, 108.2, and 2300	*	\$203,349	(\$12,115)	\$191,234 *
20	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor	*	\$191,234	(\$39,764)	\$151,470
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	*	81,142	(1,148)	79,994
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To eliminate nonlabor expense due to insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	73,690	(15,616)	58,074

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
DEVONSHIRE OAKS NURSING CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1659461408		27
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 STATISTICS</u>											
21	10.7	005	1	7	005	N/A	Plant Operations and Maintenance (Square Feet)	0	1,264	1,264	
	10.7	010	1	7	010	N/A	Housekeeping	0	12	12	
	10.7	060	1	7	060	N/A	Laundry and Linen	0	269	269	
	10.7	065	1	7	065	N/A	Dietary	0	804	804	
	10.7	160	1	7	160	N/A	Activities	0	1,002	1,002	
	10.7	165	1	7	165	N/A	Administration	0	656	656	
	10.7	166	1	7	166	N/A	Medical Records	0	384	384	
	10.7	080	1	7	080	N/A	Physical Therapy	0	894	894	
	10.7	082	1	7	082	N/A	Occupational Therapy	0	897	897	
	10.7	105	1	7	105	N/A	Skilled Nursing Care	0	4,801	4,801	
	10.7	175	1	7	N/A	N/A	Total Statistics - Square Feet - Capital	0	10,983	10,983	
22	10.7	005	2	7	005	N/A	Plant Operations and Maintenance (Square Feet)	1,264	(1,264)	0	
	10.7	010	2	7	010	N/A	Housekeeping	0	12	12	
	10.7	060	2	7	060	N/A	Laundry and Linen	0	269	269	
	10.7	065	2	7	065	N/A	Dietary	0	804	804	
	10.7	160	2	7	160	N/A	Activities	0	1,002	1,002	
	10.7	165	2	7	165	N/A	Administration	0	656	656	
	10.7	166	2	7	166	N/A	Medical Records	0	384	384	
	10.7	080	2	7	080	N/A	Physical Therapy	838	56	894	
	10.7	082	2	7	082	N/A	Occupational Therapy	876	21	897	
	10.7	105	2	7	105	N/A	Skilled Nursing Care	0	4,801	4,801	
	10.7	175	2	7	N/A	N/A	Total Statistics - Square Feet - Plant Operations and Maintenance	2,978	6,741	9,719	

-Continued on next page-

Provider Name							Fiscal Period		Provider NPI		Adjustments
DEVONSHIRE OAKS NURSING CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1659461408		27
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Cost Report			Audit Report							
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.					
<u>ADJUSTMENTS TO REPORTED STATISTICS</u>											
-Continued from previous page-											
23	10.7	010	3	7	010	N/A	Housekeeping (Square Feet)	195	(195)	0	
	10.7	060	3	7	060	N/A	Laundry and Linen	0	269	269	
	10.7	065	3	7	065	N/A	Dietary	0	804	804	
	10.7	160	3	7	160	N/A	Activities	0	1,002	1,002	
	10.7	165	3	7	165	N/A	Administration	0	656	656	
	10.7	166	3	7	166	N/A	Medical Records	0	384	384	
	10.7	080	3	7	080	N/A	Physical Therapy	0	894	894	
	10.7	082	3	7	082	N/A	Occupational Therapy	0	897	897	
	10.7	105	3	7	105	N/A	Skilled Nursing Care	0	4,801	4,801	
	10.7	175	3	7	N/A	N/A	Total Statistics - Square Feet - Housekeeping	195	9,512	9,707	
To adjust square footage statistics to agree with prior year's audit report. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306											
24	10.7	060	4	7	060	N/A	Laundry and Linen (Laundry Pounds)	272	(272)	0	
	10.7	105	4	7	105	N/A	Skilled Nursing Care	0	45,734	45,734	
	10.7	175	4	7	N/A	N/A	Total Statistics - Laundry Pounds	272	45,462	45,734	
25	10.7	065	5	7	065	N/A	Dietary (Number of Patient Meals)	664	(664)	0	
	10.7	105	5	7	105	N/A	Skilled Nursing Care	0	35,319	35,319	
	10.7	175	5	7	N/A	N/A	Total Statistics - Number of Patient Meals	664	34,655	35,319	
To adjust statistics to agree with prior year's audit report. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306											

Provider Name							Fiscal Period		Provider NPI		Adjustments
DEVONSHIRE OAKS NURSING CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1659461408		27
Report References							Explanation of Audit Adjustments				
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.					
ADJUSTMENTS TO OTHER MATTERS											
26	4.1	5	2	1	15	N/A	Medi-Cal Days To adjust the 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 February 25, 2013 Reported Date: March 15, 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	9,166	(9,114)	52	
27	Not Reported			1	16	N/A	Medi-Cal Managed Care Days To adjust Medi-Cal Managed Care days to agree with the county's health plan records. 42 CFR 413.20, 413.24, and 413.50 CMS Pub. 15-1, Sections 2205, 2300, and 2304	0	9,241	9,241	