

**REPORT
ON THE
RATE SETTING AUDIT**

**ROSE VILLA CARE AND REHABILITATION CENTER
BELLFLOWER, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1619976248**

**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: Lan Nguyen
Auditor: Leslie Griffin**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

Date: July 16, 2013

Joe McFadden, Director
Analytical and Regulatory Reporting
The Ensign Group, Inc.
27101 Puerta Real, Suite 450
Mission Viejo, CA 92691

ROSE VILLA CARE AND REHABILITATION CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1619976248
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.

Joe McFadden
Page 2

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 A. Varho)

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

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:

ROSE VILLA CARE AND REHABILITATION CENTER

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1619976248

OSHPD Facility No.:

206190068

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	\$ 1,408,151	\$ 82.97
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 417,996	\$ 24.63
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 305,297	\$ 17.99
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 693,549	\$ 40.86
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 30,109	\$ 1.77
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 10,637	\$ 0.63
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 81,856	\$ 4.82
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 183,090	\$ 10.79
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 584,712	\$ 34.45
11	Cost of Routine Service/Audited Total Costs	\$ 3,792,933.00	\$ 3,715,397	\$ 218.91
12	Total Patient Days (Adj 17)	16,966	16,972	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 223.56	\$ 218.91	
14	Overpayments (Adj)	\$ 0	\$ 0	
15	Medi-Cal Days (Adj 16)	11,440	11,392	
16	Medi-Cal Managed Care Days (Adj)		0	
INTERMEDIATE CARE				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
18	Total Patient Days (Adj)	0	0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj)	\$ 0	\$ 0	
MENTALLY DISORDERED CARE				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
22	Total Patient Days (Adj)	0	0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj)	\$ 0	\$ 0	
DEVELOPMENTALLY DISABLED CARE				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
26	Total Patient Days (Adj)	0	0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj)	\$ 0	\$ 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:

ROSE VILLA CARE AND REHABILITATION CENTER

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1619976248

OSHPD Facility No.:

206190068

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

**ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR**

Provider Name:
ROSE VILLA CARE AND REHABILITATION CENTER

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

Provider NPI:
1619976248

OSHPD Facility No.:
206190068

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	\$ 62,293	\$ 62,293		
160	Activities	42,740		\$ 42,740	
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	291,260	0	0	291,260
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	171,881	0	0	171,881
083	Speech Pathology	42,336	0	0	42,336
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	1,303,118	62,293	42,740	1,408,151
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	\$ 1,913,628	\$ 62,293	\$ 42,740	\$ 1,913,628

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
ROSE VILLA CARE AND REHABILITATION CENTER

Provider NPI:
1619976248

OSHPD Facility Number:
206190068

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	\$ 70,149	\$ 70,149										
010	Housekeeping	65,287	374	\$ 65,661									
060	Laundry and Linen	44,739	1,466	1,379	\$ 47,584								
065	Dietary	141,634	11,345	10,676	0	\$ 163,655							
155	Social Services	N/A	555	522	0	0	\$ 1,077						
160	Activities	N/A	520	489	0	0	0	\$ 1,009					
165	Administration	N/A	2,090	1,967	0	0	0	0		\$ 4,057	\$ 4,057		
166	Medical Records	46,642	642	604	0	0	0	0		47,889		\$ 47,889	
170	Inservice Education - Nursing	67,129	5,605	5,275	0	0	0	0	\$ 78,009				
ANCILLARY SERVICES													
075	Patient Supplies		356	335	0	0	0	0	0	691	35	412	\$ 1,138
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	5	56	61
080	Physical Therapy		1,495	1,407	0	0	0	0	0	2,901	365	4,309	7,575
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		1,436	1,352	0	0	0	0	0	2,788	223	2,632	5,643
083	Speech Pathology		58	55	0	0	0	0	0	113	50	589	753
085	Pharmacy		187	176	0	0	0	0	0	363	135	1,592	2,090
090	Laboratory		0	0	0	0	0	0	0	0	16	193	210
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	105	114
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		44,020	41,424	47,584	163,655	1,077	1,009	78,009	376,777	3,220	37,999	417,996 *
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	\$ 435,580	\$ 70,149	\$ 65,661	\$ 47,584	\$ 163,655	\$ 1,077	\$ 1,009	\$ 78,009	\$ 383,634	\$ 4,057	\$ 47,889	\$ 435,580

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
ROSE VILLA CARE AND REHABILITATION CENTER

Provider NPI:
1619976248

OSHPD Facility Number:
206190068

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	\$ 95,937	\$ 95,937										
010	Housekeeping	17,987	511	\$ 18,498									
060	Laundry and Linen	7,730	2,004	389	\$ 10,123								
065	Dietary	82,770	15,516	3,008	0	\$ 101,293							
155	Social Services	12	759	147	0	0	\$ 918						
160	Activities	7,637	711	138	0	0	0	\$ 8,485					
165	Administration	N/A	2,859	554	0	0	0	0		\$ 3,413	\$ 3,413		
166	Medical Records	3,176	878	170	0	0	0	0		4,225		\$ 4,225	
170	Inservice Education - Nursing	49	7,666	1,486	0	0	0	0	\$ 9,201				
ANCILLARY SERVICES													
075	Patient Supplies	24,990	487	94	0	0	0	0	0	25,572	29	36	\$ 25,637
077	Specialized Support Surfaces	4,088	0	0	0	0	0	0	0	4,088	4	5	4,097
080	Physical Therapy	2,605	2,044	396	0	0	0	0	0	5,046	307	380	5,733
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	0	1,964	381	0	0	0	0	0	2,345	188	232	2,765
083	Speech Pathology	0	80	15	0	0	0	0	0	95	42	52	189
085	Pharmacy	113,921	256	50	0	0	0	0	0	114,226	113	140	114,480
090	Laboratory	14,161	0	0	0	0	0	0	0	14,161	14	17	14,192
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	7,717	0	0	0	0	0	0	0	7,717	8	9	7,734
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	97,344	60,202	11,670	10,123	101,293	918	8,485	9,201	299,237	2,708	3,352	305,297
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	\$ 480,124	\$ 95,937	\$ 18,498	\$ 10,123	\$ 101,293	\$ 918	\$ 8,485	\$ 9,201	\$ 472,486	\$ 3,413	\$ 4,225	\$ 480,124

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
ROSE VILLA CARE AND REHABILITATION CENTER

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

Provider NPI:
1619976248

OSHPD Facility Number:
206190068

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)	\$ 736,811	96%							
	Property Tax (line 40)	31,987	4%	\$ 768,798						
005	Plant Operations and Maintenance			29,595	\$ 29,595					
010	Housekeeping			3,938	158	\$ 4,095				
060	Laundry and Linen			15,444	618	86	\$ 16,148			
065	Dietary			119,550	4,786	666	0	\$ 125,002		
155	Social Services			5,845	234	33	0	0	\$ 6,112	
160	Activities			5,476	219	31	0	0	0	\$ 5,726
165	Administration			22,027	882	123	0	0	0	0
166	Medical Records			6,768	271	38	0	0	0	0
170	Inservice Education - Nursing			59,067	2,365	329	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			3,753	150	21	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			15,751	631	88	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			15,136	606	84	0	0	0	0
083	Speech Pathology			615	25	3	0	0	0	0
085	Pharmacy			1,969	79	11	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			463,863	18,572	2,584	16,148	125,002	6,112	5,726
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	\$ 768,798	100%	\$ 768,798	\$ 29,595	\$ 4,095	\$ 16,148	\$ 125,002	\$ 6,112	\$ 5,726

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
ROSE VILLA CARE AND REHABILITATION CENTER

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

Provider NPI:
1619976248

OSHPD Facility Number:
206190068

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 96% Of Total	Property Tax 4% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 736,811	96%							
	Property Tax (line 40)	31,987	4%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 23,032	\$ 23,032				
166	Medical Records				7,077		\$ 7,077			
170	Inservice Education - Nursing			\$ 61,761						
	ANCILLARY SERVICES									
075	Patient Supplies			0	3,924	198	61	\$ 4,183	\$ 4,009	\$ 174
077	Specialized Support Surfaces			0	0	27	8	35	34	1
080	Physical Therapy			0	16,470	2,072	637	19,179	18,381	798
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	15,826	1,266	389	17,481	16,754	727
083	Speech Pathology			0	643	284	87	1,014	972	42
085	Pharmacy			0	2,059	766	235	3,060	2,932	127
090	Laboratory			0	0	93	29	122	116	5
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	51	16	66	63	3
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			61,761	699,767	18,276	5,615	723,658	693,549	30,109
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	\$ 768,798	100%	\$ 61,761	\$ 738,689	\$ 23,032	\$ 7,077	\$ 768,798	\$ 736,811	\$ 31,987

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
ROSE VILLA CARE AND REHABILITATION CENTER

Provider NPI:
1619976248

OSHPD Facility Number:
206190068

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. 68% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 10% of Total	Quality Assur. Fees 21% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 2,617												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	734,264												
	Total Costs Allocable as Administration	736,881	68%											
167	CDPH Licensing Fees	13,405	1%											
168	Professional Liability Insurance	103,159	10%											
169	Quality Assurance Fees	230,738	21%											
174	Caregiver Training	0	0%											
	Total	1,084,183	100%						\$ 1,084,183					
ANCILLARY SERVICES														
075	Patient Supplies			\$ -	\$ 691	\$ 25,572	\$ 3,924	\$ 30,187	9,329	\$ 6,340	\$ 115	\$ 888	\$ 1,985	\$ -
077	Specialized Support Surfaces			0	0	4,088	0	4,088	1,263	859	16	120	269	0
080	Physical Therapy			291,260	2,901	5,046	16,470	315,677	97,551	66,302	1,206	9,282	20,761	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			171,881	2,788	2,345	15,826	192,841	59,592	40,503	737	5,670	12,682	0
083	Speech Pathology			42,336	113	95	643	43,188	13,346	9,071	165	1,270	2,840	0
085	Pharmacy			0	363	114,226	2,059	116,647	36,047	24,500	446	3,430	7,672	0
090	Laboratory			0	0	14,161	0	14,161	4,376	2,974	54	416	931	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	7,717	0	7,717	2,385	1,621	29	227	508	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			1,408,151	376,777	299,237	699,767	2,783,932	860,295	584,712	10,637	81,856	183,090	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	\$ 1,084,183		\$ 1,913,628	\$ 383,634	\$ 472,486	\$ 738,689	\$ 3,508,438	\$ 1,084,183					
	Total Administrative Costs							\$ 1,084,183		\$ 736,881	\$ 13,405	\$ 103,159	\$ 230,738	\$ -
	Unit Cost Multiplier							0.30902159						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 51,946	\$ 7,638	\$ 30,109	\$ 89,692							
	TOTAL FACILITY COSTS							\$ 4,682,313						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
ROSE VILLA CARE AND REHABILITATION CENTER

Provider NPI:
1619976248

OSHPD Facility Number:
206190068

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 15)	Plant Ops (SQ FT) 5 (Adj 15)	Hskpng (SQ FT) 10 (Adj 15)	Laundry (LBS) 60 (Adj)	Dietary (MEALS) 65 (Adj)	Soc Svcs (DIRECT EXP) 155 (Adj)	Activities (DIRECT EXP) 160 (Adj)	Inserv. Ed (DIRECT EXP) 170 (Adj)	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	481									
010	Housekeeping	64	64								
060	Laundry and Linen	251	251	251							
065	Dietary	1,943	1,943	1,943							
155	Social Services	95	95	95							
160	Activities	89	89	89							
165	Administration	358	358	358							
166	Medical Records	110	110	110							
170	Inservice Education - Nursing	960	960	960							
	ANCILLARY SERVICES										
075	Patient Supplies	61	61	61						30,187	30,187
077	Specialized Support Surfaces									4,088	4,088
080	Physical Therapy	256	256	256						315,677	315,677
081	Respiratory Therapy									0	0
082	Occupational Therapy	246	246	246						192,841	192,841
083	Speech Pathology	10	10	10						43,188	43,188
085	Pharmacy	32	32	32						116,647	116,647
090	Laboratory									14,161	14,161
095	Home Health Services									0	0
100	Other Ancillary Services									7,717	7,717
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	7,539	7,539	7,539	169,660	50,898	1,400,462	1,400,462	1,400,462	2,783,932	2,783,932
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	12,495	12,014	11,950	169,660	50,898	1,400,462	1,400,462	1,400,462	3,508,438	3,508,438
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 62,293 0.044480321	\$ 42,740 0.0305185			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 70,149 5.83893791	\$ 65,661 5.49461858	\$ 47,584 0.28046518	\$ 163,655 3.21535424	\$ 1,077 0.00076881	\$ 1,009 0.00072025	\$ 78,009 0.05570249	\$ 4,057 0.00115647	\$ 47,889 0.01364958
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 95,937 7.98543366	\$ 18,498 1.54795546	\$ 10,123 0.05966569	\$ 101,293 1.99012486	\$ 918 0.00065526	\$ 8,485 0.00605905	\$ 9,201 0.00657001	\$ 3,413 0.00097278	\$ 4,225 0.00120415
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 768,798 61.52845138	\$ 29,595 2.46339147	\$ 4,095 0.34271782	\$ 16,148 0.09517844	\$ 125,002 2.45593248	\$ 6,112 0.00436412	\$ 5,726 0.00408849	\$ 61,761 0.04410057	\$ 23,032 0.00656468	\$ 7,077 0.00201708

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
ROSE VILLA CARE AND REHABILITATION CENTER

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

Provider NPI:
1619976248

OSHPD Facility Number:
206190068

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	\$ 55,094	\$ 0	\$ 55,094	(Sch 3)
005	.20-.39	Fringe Benefits	6200	15,055	0	15,055	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	95,937	0	95,937	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 166,086	\$ 0	\$ 166,086	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 52,293	\$ 0	\$ 52,293	(Sch 3)
010	.20-.39	Fringe Benefits	6300	12,994	0	12,994	(Sch 3)
010	.79	Agency Staff	6300	4,584	(4,584)	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	13,803	4,184	17,987	(Sch 4)
010		Housekeeping - Total	6300	\$ 83,674	\$ (400)	\$ 83,274	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 71,337	\$ 0	\$ 71,337	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	0	0	0	(Sch 5)
025		Depreciation: Equipment	7140	45,272	0	45,272	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	4,496	1,531	6,027	(Sch 5)
040		Property Taxes	7300	31,987	0	31,987	(Sch 5)
045		Property Insurance	7400	2,617	0	2,617	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	614,175	0	614,175	(Sch 6)
055		Interest - Other	7600	\$ 0	\$ 0	\$ 0	(Sch 6)
057		Subtotal 005 - 055		\$ 1,019,644	\$ 1,131	\$ 1,020,775	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 35,784	\$ 0	\$ 35,784	(Sch 3)
060	.20-.39	Fringe Benefits	6400	8,955	0	8,955	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	7,730	0	7,730	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 52,469	\$ 0	\$ 52,469	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 114,402	\$ 0	\$ 114,402	(Sch 3)
065	.20-.39	Fringe Benefits	6500	27,232	0	27,232	(Sch 3)
065	.79	Agency Staff	6500	3,600	(3,600)	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	85,012	(2,242)	82,770	(Sch 4)
065		Dietary - Total	6500	\$ 230,246	\$ (5,842)	\$ 224,404	
070		Provision for Bad Debts	7700	\$ 0	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	25,396	(406)	24,990	(Sch 4)
075		Patient Supplies - Total	8100	\$ 25,396	\$ (406)	\$ 24,990	
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	4,088	0	4,088	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 4,088	\$ 0	\$ 4,088	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
ROSE VILLA CARE AND REHABILITATION CENTER

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

Provider NPI:
1619976248

OSHPD Facility Number:
206190068

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	\$ 237,416	\$ 0	\$ 237,416	(Sch 2)
080	.20-.39	Fringe Benefits	8200	53,844	0	53,844	(Sch 2)
080	.79	Agency Staff	8200		0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	2,605	0	2,605	(Sch 4)
080		Physical Therapy - Total	8200	\$ 293,865	\$ 0	\$ 293,865	
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	\$ 139,158	\$ 0	\$ 139,158	(Sch 2)
082	.20-.39	Fringe Benefits	8250	32,723	0	32,723	(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	\$ 171,881	\$ 0	\$ 171,881	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$ 34,035	\$ 0	\$ 34,035	(Sch 2)
083	.20-.39	Fringe Benefits	8280	8,301	0	8,301	(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	\$ 42,336	\$ 0	\$ 42,336	
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	113,921	0	113,921	(Sch 4)
085		Pharmacy - Total	8300	\$ 113,921	\$ 0	\$ 113,921	
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	14,161	0	14,161	(Sch 4)
090		Laboratory - Total	8400	\$ 14,161	\$ 0	\$ 14,161	
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	7,717	0	7,717	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 7,717	\$ 0	\$ 7,717	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
ROSE VILLA CARE AND REHABILITATION CENTER

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

Provider NPI:
1619976248

OSHPD Facility Number:
206190068

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		\$ 673,365	\$ (406)	\$ 672,959	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,037,804	\$ 0	\$ 1,037,804	(Sch 2)
105	.20-.39	Fringe Benefits	6110	254,846	0	254,846	(Sch 2)
105	.49	Agency Staff	6110	10,468	0	10,468	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	101,338	(3,994)	97,344	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 1,404,456	\$ (3,994)	\$ 1,400,462	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	\$ 0	\$ 0	\$ 0	
110	.20-.39	Fringe Benefits	6120	0	0	0	
110	.49	Agency Staff	6120	0	0	0	
110	.40-.99	Other - Nonlabor	6120	0	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	\$ 0	
115	.20-.39	Fringe Benefits	6130	0	0	0	
115	.49	Agency Staff	6130	0	0	0	
115	.40-.99	Other - Nonlabor	6130	0	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	\$ 0	
120	.20-.39	Fringe Benefits	6140	0	0	0	
120	.49	Agency Staff	6140	0	0	0	
120	.40-.99	Other - Nonlabor	6140	0	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	\$ 0	(Sch 2)
125	.20-.39	Fringe Benefits	6150	0	0	0	(Sch 2)
125	.49	Agency Staff	6150	0	0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150	0	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	\$ 0	(Sch 2)
126	.20-.39	Fringe Benefits	6160	0	0	0	(Sch 2)
126	.49	Agency Staff	6160	0	0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160	0	0	0	(Sch 4)
126		Subacute Care - Pediatric - Total	6160	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
ROSE VILLA CARE AND REHABILITATION CENTER

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

Provider NPI:
1619976248

OSHPD Facility Number:
206190068

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	\$ 0
128	.20-.39	Fringe Benefits	6170	0	0	0
128	.49	Agency Staff	6170	0	0	0
128	.40-.99	Other - Nonlabor	6170	0	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	\$ 0
130	.20-.39	Fringe Benefits	6180	0	0	0
130	.49	Agency Staff	6180	0	0	0
130	.40-.99	Other - Nonlabor	6180	0	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	\$ 0
135	.20-.39	Fringe Benefits	6190	0	0	0
135	.49	Agency Staff	6190	0	0	0
135	.40-.99	Other - Nonlabor	6190	0	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	\$ 0 (Sch 2)
139	.20-.39	Fringe Benefits	9100	0	0	0 (Sch 2)
139	.49	Agency Staff	9100	0	0	0 (Sch 2)
139	.40-.99	Other - Nonlabor	9100	0	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	\$ 0 (Sch 2)
140	.20-.39	Fringe Benefits	8900	0	0	0 (Sch 2)
140	.49	Agency Staff	8900	0	0	0 (Sch 2)
140	.40-.99	Other - Nonlabor	8900	0	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	\$ 0 (Sch 2)
145	.20-.39	Fringe Benefits	9100	0	0	0 (Sch 2)
145	.49	Agency Staff	9100	0	0	0 (Sch 2)
145	.40-.99	Other - Nonlabor	9100	0	0	0 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		Subtotal 105 - 145		\$ 1,404,456	\$ (3,994)	\$ 1,400,462
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 48,693	\$ 0	\$ 48,693 (Sch 2)
155	.20-.39	Fringe Benefits	6600	13,600	0	13,600 (Sch 2)
155	.49	Agency Staff	6600	0	0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	12	0	12 (Sch 4)
155		Social Services - Total	6600	\$ 62,305	\$ 0	\$ 62,305

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
ROSE VILLA CARE AND REHABILITATION CENTER

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

Provider NPI:
1619976248

OSHPD Facility Number:
206190068

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	\$ 33,577	\$ 0	\$ 33,577	(Sch 2)
160	.20-.39	Fringe Benefits	6700	9,163	0	9,163	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	50,256	(42,619)	7,637	(Sch 4)
160		Activities - Total	6700	\$ 92,996	\$ (42,619)	\$ 50,377	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 212,824	\$ 0	\$ 212,824	(Sch 6)
165	.20-.39	Fringe Benefits	6900	54,600	0	54,600	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	365,169	101,671	466,840	(Sch 6)
165		Administration - Total	6900	\$ 632,593	\$ 101,671	\$ 734,264	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 36,848	\$ 0	\$ 36,848	(Sch 3)
166	.20-.39	Fringe Benefits	6900	9,794	0	9,794	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	3,176	0	3,176	(Sch 4)
166		Medical Records - Total	6900	\$ 49,818	\$ 0	\$ 49,818	
167		CDPH Licensing Fees	6900	\$ 13,405	\$ 0	\$ 13,405	(Sch 6)
168		Professional Liability Insurance	6900	\$ 259,939	\$ (156,780)	\$ 103,159	(Sch 6)
169		Quality Assurance Fees	6900	\$ 230,738	\$ 0	\$ 230,738	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 53,904	\$ 0	\$ 53,904	(Sch 3)
170	.20-.39	Fringe Benefits	6800	13,225	0	13,225	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	49	0	49	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 67,178	\$ 0	\$ 67,178	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$ 0	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900	0	0	0	(Sch 6)
174	.49	Agency Staff	6900	0	0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900	0	0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		Subtotal 155 - 174		\$ 1,408,972	\$ (97,728)	\$ 1,311,244	
200		Total		\$ 4,789,152	\$ (106,839)	\$ 4,682,313	

210	0.24	Total Facility Group Health Insurance * (Adj. 1)	6900			\$ 88,764	
-----	------	--	------	--	--	-----------	--

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

Provider Name:
ROSE VILLA CARE AND REHABILITATION CENTER

Provider NPI:
1619976248

OSHPD Facility Number:
206190068

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

Line No.	Sub No.		TOTAL ADJ (Pages 1 & 2)	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		Total	(\$106,839) (To Sch 8)	0	0	0	0	0	(1)	(156,780)	101,944

Provider Name:
ROSE VILLA CARE AND REHABILITATION CENTER

Provider NPI:
1619976248

OSHPD Facility Number:
206190068

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

Line No.	Sub No.		AUDIT ADJ 10	AUDIT ADJ 11	AUDIT ADJ 12	AUDIT ADJ 13	AUDIT ADJ 14	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
174	3	Caregiver Training - Agency Staff									
174	4	Caregiver Training - Other - Nonlabor									
200		Total	(400)	(298)	(3,696)	(10,549)	(37,059)	0	0	0	0

Provider Name							Fiscal Period		Provider NPI		Adjustments
ROSE VILLA CARE AND REHABILITATION CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1619976248		17
Report References							Explanation of Audit Adjustments		As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>MEMORANDUM ADJUSTMENT</u>											
1	Not Reported			8	210	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 230	\$0	\$88,764	\$88,764	

Provider Name							Fiscal Period	Provider NPI	Adjustments		
ROSE VILLA CARE AND REHABILITATION CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1619976248	17		
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Cost Report			Audit Report							
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>RECLASSIFICATIONS OF REPORTED COSTS</u>											
2	10.5	035	4	8A-1	035	4	Leases and Rentals	\$4,496	\$852	\$5,348 *	
	10.5	065	4	8A-1	065	4	Dietary - Other - Nonlabor	85,012	(852)	84,160 *	
							To reclassify equipment rental expense from the using cost center to the Leases and Rentals cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 108.1, 2300 and 2304 CCR, Title 22, Sections 52000(e) and 52501				
3	10.5	010	3	8A-1	010	3	Housekeeping - Agency Staff	\$4,584	(\$4,184)	\$400 *	
	10.5	010	4	8A-1	010	4	Housekeeping - Other - Nonlabor	13,803	4,184	17,987	
							To reclassify medical waste disposal expense to the appropriate cost center. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000(i) and 52502(c)(1)				
4	10.5	065	3	8A-1	065	3	Dietary - Agency Staff	\$3,600	(\$3,285)	\$315 *	
	10.5	065	4	8A-1	065	4	Dietary - Other - Nonlabor	* 84,160	3,285	87,445 *	
							To reclassify dietitian consultant expense to the appropriate cost center. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000(i) and 52502(c)(1)				
5	10.5	035	4	8A-1	035	4	Leases and Rentals	* \$5,348	\$406	\$5,754 *	
	10.5	075	4	8A-1	075	4	Patient Supplies - Other - Nonlabor	25,396	(406)	24,990	
							To reclassify therapy equipment rental expense from the using cost center to the Leases and Rentals cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 108.1, 2300 and 2304 CCR, Title 22, Sections 52000(e) and 52501				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments			
ROSE VILLA CARE AND REHABILITATION CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1619976248		17			
Report References							Explanation of Audit Adjustments							
Cost Report			Audit Report									As Reported	Increase (Decrease)	As Adjusted
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No								
<u>RECLASSIFICATIONS OF REPORTED COSTS</u>														
6	10.5	035	4	8A-1	035	4	Leases and Rentals	*	\$5,754	\$273	\$6,027			
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor		365,169	(273)	364,896 *			
							To reclassify postage meter equipment rental expense from the using cost center to the Leases and Rentals cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 108.1, 2300 and 2304 CCR, Title 22, Sections 52000(e) and 52501							

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
ROSE VILLA CARE AND REHABILITATION CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1619976248		17
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Cost Report			Audit Report							
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>ADJUSTMENTS TO REPORTED COSTS</u>											
7	10.5	065	3	8A-1	065	3	Dietary - Agency Staff	*	\$315	(\$315)	\$0
	10.5	065	4	8A-1	065	4	Dietary - Other - Nonlabor To reconcile the reported expenses to agree with the provider's general ledger. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304	*	87,445	314	87,759 *
8	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance To adjust professional liability insurance expense to agree with the premiums paid. 42 CFR 413.17, 413.20 and 413.24 / CMS Pub. 15-1, Sections 2150.2, 2162.4, 2162.5, 2162.7, 2300 and 2304		\$259,939	(\$156,780)	\$103,159
9	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To include general liability insurance expense to agree with the premiums and claims paid. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2162.5, 2162.8, 2300 and 2304 CCR, Title 22, Sections 52000(b) and 52000(s) W&I Code, Section 14126.023(a)(5)(B)(i)	*	\$364,896	\$101,944	\$466,840
10	10.5	010	3	8A-1	010	3	Housekeeping - Agency Staff To eliminate medical waste disposal expense due to lack of documentation. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 W&I Code Section 14124.2(b)	*	\$400	(\$400)	\$0
11	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor To eliminate medical supplies expense due to lack of documentation. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 W&I Code Section 14124.2(b)		\$101,338	(\$298)	\$101,040 *
12	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor To eliminate items not included in the daily rate. CCR, Title 22, Section 51511(c)	*	\$101,040	(\$3,696)	\$97,344

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
ROSE VILLA CARE AND REHABILITATION CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1619976248		17
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>ADJUSTMENTS TO REPORTED COSTS</u>											
13	10.5	065	4	8A-1	065	4	Dietary - Other - Nonlabor	*	\$87,759	(\$4,989)	\$82,770
	10.5	160	4	8A-1	160	4	Activities - Other - Nonlabor		50,256	(5,560)	44,696 *
							To eliminate equipment expense due to lack of documentation. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 W&I Code Section 14124.2(b)				
14	10.5	160	4	8A-1	160	4	Activities - Other - Nonlabor	*	\$44,696	(\$37,059)	\$7,637
							To eliminate television expenses not related to patient care. 42 CFR 413.9(c)(3), 413.24 and 413.50 CMS Pub. 15-1, Sections 108.1, 2102.3, 2105, 2106.1 and 2304				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments			
ROSE VILLA CARE AND REHABILITATION CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1619976248		17			
Report References							Explanation of Audit Adjustments							
Cost Report			Audit Report									As Reported	Increase (Decrease)	As Adjusted
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No								
<u>ADJUSTMENT TO REPORTED STATISTICS</u>														
15	10.7	060	1,2,3	7	060	N/A	Laundry and Linen (Square Feet)	283	(32)	251				
	10.7	105	1,2,3	7	105	N/A	Skilled Nursing Care	7,507	32	7,539				
							To adjust square footage statistics to agree with the provider's records in order to properly allocate indirect costs. 42 CFR 413.24 and 413.50 / CMS Pub. 15-1, Sections 2304 and 2306							

Provider Name							Fiscal Period		Provider NPI		Adjustments
ROSE VILLA CARE AND REHABILITATION CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1619976248		17
Report References							Explanation of Audit Adjustments		As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>ADJUSTMENTS TO REPORTED PATIENT DAYS</u>											
16	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 September 30, 2012 Report Date: October 19, 2012 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	11,440	(48)	11,392	
17	4.1	5	6	1	12	N/A	Total Patient Days To adjust total patient days to agree with the provider's patient census reports. 42 CFR 413.20, 413.24 and 413.50 CMS Pub. 15-1, Sections 2205, 2300 and 2304	16,966	6	16,972	