

**REPORT  
ON THE  
RATE SETTING AUDIT**

**THE ROWLAND  
COVINA, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1376593004**

**FISCAL PERIOD ENDED  
MARCH 31, 2011**

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

**Section Chief: Julio M. Cueto  
Audit Supervisor: Bina Matani  
Auditor: Kristine Lim**



TOBY DOUGLAS  
DIRECTOR

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



EDMUND G. BROWN JR.  
GOVERNOR

August 27, 2013

Administrator  
The Rowland  
330 West Rowland Avenue  
Covina, CA 91723

THE ROWLAND  
NATIONAL PROVIDER IDENTIFIER (NPI) 1376593004  
FISCAL PERIOD ENDED MARCH 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 that include a summary of the total due the State in the amount of \$39,272, which resulted from Medi-Cal overpayments

The audit settlement will be incorporated into a Statement(s) of Account Status, which may reflect tentative retroactive adjustment determinations, payments from the provider, and other financial transactions initiated by the Department. The Statement(s) of Account Status will be forwarded to the provider by the State's fiscal intermediary. Instructions regarding payment will be included with the Statement(s) of Account Status.

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.

Administrator  
Page 2

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.

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

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

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

**United States Postal Service (USPS)**

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

**Courier (UPS, FedEx, etc.)**

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

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

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

Original Signed By

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

Certified

## SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:  
THE ROWLAND

Fiscal Period:  
APRIL 1, 2010 THROUGH MARCH 31, 2011

Provider NPI:  
1376593004

OSHPD Facility No.:  
206190662

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
<b>SKILLED NURSING CARE</b>				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 2,933,530	\$ 69.37
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 607,730	\$ 14.37
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 757,560	\$ 17.91
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 177,021	\$ 4.19
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 48,708	\$ 1.15
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 32,031	\$ 0.76
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 52,400	\$ 1.24
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 492,106	\$ 11.64
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 473,198	\$ 11.19
11	Cost of Routine Service/Audited Total Costs	\$ 5,566,522	\$ 5,574,283	\$ 131.82
12	Total Patient Days (Adj 6)	42,314	42,288	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 131.55	\$ 131.82	
14	Overpayments (Adj 8)	\$ 0	\$ (39,272)	
15	Medi-Cal Days (Adj 7)	26,170	25,604	
16	Medi-Cal Managed Care Days (Adj )		0	
<b>INTERMEDIATE CARE</b>				
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	
<b>MENTALLY DISORDERED CARE</b>				
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	
<b>DEVELOPMENTALLY DISABLED CARE</b>				
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	
<b>SUBACUTE CARE</b>				
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:  
THE ROWLAND

Fiscal Period:  
APRIL 1, 2010 THROUGH MARCH 31, 2011

Provider NPI:  
1376593004

OSHPD Facility No.:  
206190662

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
<b>SUBACUTE CARE - PEDIATRIC</b>				
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	
<b>TRANSITIONAL INPATIENT CARE</b>				
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	
<b>HOSPICE INPATIENT CARE</b>				
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	
<b>OTHER ROUTINE SERVICES</b>				
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:**  
THE ROWLAND

**Fiscal Period:**  
APRIL 1, 2010 THROUGH MARCH 31, 2011

**Provider NPI:**  
1376593004

**OSHPD Facility No.:**  
206190662

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs	Activities	Total
			155	160	
	<b>GENERAL SERVICES</b>				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 20,286	\$ 20,286		
160	Activities	87,311		\$ 87,311	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
	<b>ANCILLARY SERVICES</b>				
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
	<b>ROUTINE SERVICES</b>				
105	Skilled Nursing Care	2,825,933	20,286	87,311	2,933,530 *
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 *
	<b>NONREIMBURSABLE</b>				
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	<b>TOTAL</b>	<b>\$ 2,933,530</b>	<b>\$ 20,286</b>	<b>\$ 87,311</b>	<b>\$ 2,933,530</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
INDIRECT CARE LABOR

Provider Name: THE ROWLAND      Provider NPI: 1376593004      OSHPD Facility Number: 206190662      Fiscal Period: APRIL 1, 2010 THROUGH MARCH 31, 2011

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Srvs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ -	\$ -										
010	Housekeeping	123,701	-	\$ 123,701									
060	Laundry and Linen	80,377	0	2,221	\$ 82,598								
065	Dietary	328,466	0	13,476	0	\$ 341,942							
155	Social Services	N/A	0	151	0	0	\$ 151						
160	Activities	N/A	0	5,499	0	0	0	\$ 5,499					
165	Administration	N/A	0	7,542	0	0	0	0		\$ 7,542	\$ 7,542		
166	Medical Records	55,107	0	0	0	0	0	0		55,107		\$ 55,107	
170	Inservice Education - Nursing	35,017	0	736	0	0	0	0	\$ 35,753				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies		0	1,737	0	0	0	0	0	1,737	62	451	\$ 2,251
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		0	5,137	0	0	0	0	0	5,137	220	1,606	6,962
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		0	0	0	0	0	0	0	0	74	544	619
083	Speech Pathology		0	0	0	0	0	0	0	0	8	61	70
085	Pharmacy		0	0	0	0	0	0	0	0	387	2,828	3,215
090	Laboratory		0	0	0	0	0	0	0	0	44	319	363
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	50	364	414
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
<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care		0	86,295	82,598	341,942	151	5,499	35,753	552,238	6,681	48,811	607,730 *
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 *
<b>NONREIMBURSABLE</b>													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		0	906	0	0	0	0	0	906	17	122	1,045
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 622,668	\$ -	\$ 123,701	\$ 82,598	\$ 341,942	\$ 151	\$ 5,499	\$ 35,753	\$ 560,019	\$ 7,542	\$ 55,107	\$ 622,668

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
OTHER - NONLABOR

Provider Name: THE ROWLAND      Provider NPI: 1376593004      OSHPD Facility Number: 206190662      Fiscal Period: APRIL 1, 2010 THROUGH MARCH 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
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 237,770	\$ 237,770										
010	Housekeeping	23,549	579	\$ 24,128									
060	Laundry and Linen	41,500	4,258	433	\$ 46,191								
065	Dietary	317,133	25,840	2,629	0	\$ 345,601							
155	Social Services	11,678	290	29	0	0	\$ 11,997						
160	Activities	20,448	10,544	1,073	0	0	0	\$ 32,065					
165	Administration	N/A	14,462	1,471	0	0	0	0		\$ 15,934	\$ 15,934		
166	Medical Records	1,400	0	0	0	0	0	0		1,400		\$ 1,400	
170	Inservice Education - Nursing	120	1,412	144	0	0	0	0	\$ 1,676				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies	32,248	3,331	339	0	0	0	0	0	35,918	131	11	\$ 36,060
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	120,000	9,849	1,002	0	0	0	0	0	130,851	464	41	131,356
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	49,500	0	0	0	0	0	0	0	49,500	157	14	49,671
083	Speech Pathology	5,564	0	0	0	0	0	0	0	5,564	18	2	5,583
085	Pharmacy	257,281	0	0	0	0	0	0	0	257,281	818	72	258,171
090	Laboratory	29,047	0	0	0	0	0	0	0	29,047	92	8	29,147
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	33,115	0	0	0	0	0	0	0	33,115	105	9	33,229
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
<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care	122,378	165,466	16,832	46,191	345,601	11,997	32,065	1,676	742,206	14,113	1,240	757,560 *
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care	0	0	0	0	0	0	0	0	0	0	0	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 *
<b>NONREIMBURSABLE</b>													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	6,523	1,738	177	0	0	0	0	0	8,438	35	3	8,476
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 1,309,254</b>	<b>\$ 237,770</b>	<b>\$ 24,128</b>	<b>\$ 46,191</b>	<b>\$ 345,601</b>	<b>\$ 11,997</b>	<b>\$ 32,065</b>	<b>\$ 1,676</b>	<b>\$ 1,291,920</b>	<b>\$ 15,933</b>	<b>\$ 1,400</b>	<b>\$ 1,309,254</b>

\* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
THE ROWLAND

Fiscal Period:  
APRIL 1, 2010 THROUGH MARCH 31, 2011

Provider NPI:  
1376593004

OSHPD Facility Number:  
206190662

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
<b>GENERAL SERVICES</b>										
	Capital Related (excluding lines 40 & 45)	\$ 190,317	78%							
	Property Tax (line 40)	52,366	22%	\$ 242,683						
005	Plant Operations and Maintenance			663	\$ 663					
010	Housekeeping			590	2	\$ 591				
060	Laundry and Linen			4,334	12	11	\$ 4,357			
065	Dietary			26,301	72	64	0	\$ 26,438		
155	Social Services			295	1	1	0	0	\$ 296	
160	Activities			10,733	29	26	0	0	0	\$ 10,789
165	Administration			14,721	40	36	0	0	0	0
166	Medical Records			0	0	0	0	0	0	0
170	Inservice Education - Nursing			1,437	4	4	0	0	0	0
<b>ANCILLARY SERVICES</b>										
075	Patient Supplies			3,391	9	8	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			10,025	27	25	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	0	0	0	0	0
083	Speech Pathology			0	0	0	0	0	0	0
085	Pharmacy			0	0	0	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care			168,423	462	413	4,357	26,438	296	10,789
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
<b>NONREIMBURSABLE</b>										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			1,769	5	4	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 242,683</b>	<b>100%</b>	<b>\$ 242,683</b>	<b>\$ 663</b>	<b>\$ 591</b>	<b>\$ 4,357</b>	<b>\$ 26,438</b>	<b>\$ 296</b>	<b>\$ 10,789</b>

\* (To Schedule 1)

## ALLOCATION OF CAPITAL COSTS

Provider Name:  
THE ROWLAND

Fiscal Period:  
APRIL 1, 2010 THROUGH MARCH 31, 2011

Provider NPI:  
1376593004

OSHPD Facility Number:  
206190662

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 78% Of Total	Property Tax 22% Of Total
	<b>GENERAL SERVICES</b>									
	Capital Related (excluding lines 40 & 45)	\$ 190,317	78%							
	Property Tax (line 40)	52,366	22%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 14,797	\$ 14,797				
166	Medical Records				0		\$ -			
170	Inservice Education - Nursing			\$ 1,445						
	<b>ANCILLARY SERVICES</b>									
075	Patient Supplies			0	3,408	121	0	\$ 3,530	\$ 2,768	\$ 762
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	10,077	431	0	10,508	8,241	2,267
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	146	0	146	115	32
083	Speech Pathology			0	0	16	0	16	13	4
085	Pharmacy			0	0	759	0	759	596	164
090	Laboratory			0	0	86	0	86	67	18
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	98	0	98	77	21
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
	<b>ROUTINE SERVICES</b>									
105	Skilled Nursing Care			1,445	212,622	13,107	0	225,728	177,021	48,708 *
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 *
	<b>NONREIMBURSABLE</b>									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	1,778	33	0	1,811	1,420	391
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 242,683	100%	\$ 1,445	\$ 227,886	\$ 14,797	\$ -	\$ 242,683	\$ 190,317	\$ 52,366

\* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name: THE ROWLAND      Provider NPI: 1376593004      OSHPD Facility Number: 206190662      Fiscal Period: APRIL 1, 2010 THROUGH MARCH 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. 45% of Total	DPH Licensing Fees 3% of Total	Professional Liability Ins. 5% of Total	Quality Assur. Fees 47% of Total	Caregiver Training 0% of Total
<b>GENERAL SERVICES</b>														
045	Property Insurance	\$ 52,893												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	481,339												
	Total Costs Allocable as Administration	534,232	45%											
167	CDPH Licensing Fees	36,162	3%											
168	Professional Liability Insurance	59,159	5%											
169	Quality Assurance Fees	555,579	47%											
174	Caregiver Training	0	0%											
	Total	1,185,132	100%						\$ 1,185,132					
<b>ANCILLARY SERVICES</b>														
075	Patient Supplies			\$ -	\$ 1,737	\$ 35,918	\$ 3,408	\$ 41,064	9,707	\$ 4,376	\$ 296	\$ 485	\$ 4,551	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			0	5,137	130,851	10,077	146,065	34,529	15,565	1,054	1,724	16,187	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	0	49,500	0	49,500	11,702	5,275	357	584	5,486	0
083	Speech Pathology			0	0	5,564	0	5,564	1,315	593	40	66	617	0
085	Pharmacy			0	0	257,281	0	257,281	60,820	27,416	1,856	3,036	28,512	0
090	Laboratory			0	0	29,047	0	29,047	6,867	3,095	210	343	3,219	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	33,115	0	33,115	7,828	3,529	239	391	3,670	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
<b>ROUTINE SERVICES</b>														
105	Skilled Nursing Care			2,933,530	552,238	742,206	212,622	4,440,596	1,049,735	473,198	32,031	52,400	492,106	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
<b>NONREIMBURSABLE</b>														
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	906	8,438	1,778	11,123	2,629	1,185	80	131	1,233	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	<b>SUBTOTAL</b>	\$ 1,185,132		\$ 2,933,530	\$ 560,019	\$ 1,291,920	\$ 227,886	\$ 5,013,355	\$ 1,185,132					
	Total Administrative Costs							\$ 1,185,132		\$ 534,232	\$ 36,162	\$ 59,159	\$ 555,579	\$ -
	Unit Cost Multiplier							0.23639500						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 62,649	\$ 17,334	\$ 14,797	\$ 94,780							
	<b>TOTAL FACILITY COSTS</b>							\$ 6,293,267						

\* (To Schedule 1)

## STATISTICS FOR COST ALLOCATION

Provider Name:  
THE ROWLANDProvider NPI:  
1376593004OSHPD Facility Number:  
206190662Fiscal Period:  
APRIL 1, 2010 THROUGH MARCH 31, 2011

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 5)	Plant Ops (SQ FT) 5 (Adj 4)	Hskpng (SQ FT) 10 (Adj 4)	Laundry (LBS) 60	Dietary (MEALS) 65	Soc Svcs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	Inserv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	<b>GENERAL SERVICES</b>										
005	Plant Operations and Maintenance	90									
010	Housekeeping	80	80								
060	Laundry and Linen	588	588	588							
065	Dietary	3,568	3,568	3,568							
155	Social Services	40	40	40							
160	Activities	1,456	1,456	1,456							
165	Administration	1,997	1,997	1,997							
166	Medical Records										
170	Inservice Education - Nursing	195	195	195							
	<b>ANCILLARY SERVICES</b>										
075	Patient Supplies	460	460	460						41,064	41,064
077	Specialized Support Surfaces									0	0
080	Physical Therapy	1,360	1,360	1,360						146,065	146,065
081	Respiratory Therapy									0	0
082	Occupational Therapy									49,500	49,500
083	Speech Pathology									5,564	5,564
085	Pharmacy									257,281	257,281
090	Laboratory									29,047	29,047
095	Home Health Services									0	0
100	Other Ancillary Services									33,115	33,115
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care	22,848	22,848	22,848	209,795	125,877	2,948,311	2,948,311	2,948,311	4,440,596	4,440,596
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
	<b>NONREIMBURSABLE</b>										
139	Residential Care									0	0
140	Beauty and Barber	240	240	240						11,123	11,123
145	Other Nonreimbursable									0	0
	<b>TOTAL STATISTICS</b>	<b>32,922</b>	<b>32,832</b>	<b>32,752</b>	<b>209,795</b>	<b>125,877</b>	<b>2,948,311</b>	<b>2,948,311</b>	<b>2,948,311</b>	<b>5,013,355</b>	<b>5,013,355</b>
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 20,286 0.00688055	\$ 87,311 0.029613904			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ - 0.00000000	\$ 123,701 3.77689912	\$ 82,598 0.39370727	\$ 341,942 2.71647701	\$ 151 0.00005124	\$ 5,499 0.00186519	\$ 35,753 0.01212677	\$ 7,542 0.00150448	\$ 55,107 0.01099204
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 237,770 7.24201998	\$ 24,128 0.73669888	\$ 46,191 0.22017439	\$ 345,601 2.74554580	\$ 11,997 0.00406916	\$ 32,065 0.01087572	\$ 1,676 0.00056841	\$ 15,934 0.00317821	\$ 1,400 0.00027925
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 242,683 7.37145374	\$ 663 0.02020684	\$ 591 0.01805486	\$ 4,357 0.02076748	\$ 26,438 0.21002935	\$ 296 0.00010053	\$ 10,789 0.00365923	\$ 1,445 0.00049008	\$ 14,797 0.00295156	\$ - 0.00000000

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
THE ROWLAND

Fiscal Period:  
APRIL 1, 2010 THROUGH MARCH 31, 2011

Provider NPI:  
1376593004

OSHPD Facility Number:  
206190662

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	\$ 0	\$ 0	\$ 0	(Sch 3)
005	.20-.39	Fringe Benefits	6200	0	0	0	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	237,770	0	237,770	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 237,770	\$ 0	\$ 237,770	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 101,490	\$ 0	\$ 101,490	(Sch 3)
010	.20-.39	Fringe Benefits	6300	22,211	0	22,211	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	23,549	0	23,549	(Sch 4)
010		Housekeeping - Total	6300	\$ 147,250	\$ 0	\$ 147,250	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 0	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	7,863	0	7,863	(Sch 5)
025		Depreciation: Equipment	7140	39,087	0	39,087	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	2,876	0	2,876	(Sch 5)
040		Property Taxes	7300	52,588	(222)	52,366	(Sch 5)
045		Property Insurance	7400	52,893	0	52,893	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	140,491	0	140,491	(Sch 6)
055		Interest - Other	7600	\$ 0	\$ 0	\$ 0	(Sch 6)
057		<b>Subtotal 005 - 055</b>		\$ 680,818	\$ (222)	\$ 680,596	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 66,456	\$ 0	\$ 66,456	(Sch 3)
060	.20-.39	Fringe Benefits	6400	13,921	0	13,921	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	41,500	0	41,500	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 121,877	\$ 0	\$ 121,877	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 268,400	\$ 0	\$ 268,400	(Sch 3)
065	.20-.39	Fringe Benefits	6500	60,066	0	60,066	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	317,133	0	317,133	(Sch 4)
065		Dietary - Total	6500	\$ 645,599	\$ 0	\$ 645,599	
070		Provision for Bad Debts	7700	\$ 0	0	\$ 0	
		<b>Ancillary Services</b>					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$ 0	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100	0	0	0	(Sch 2)
075	.79	Agency Staff	8100	0	0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	32,248	0	32,248	(Sch 4)
075		Patient Supplies - Total	8100	\$ 32,248	\$ 0	\$ 32,248	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	\$ 0	\$ 0	\$ 0	N/A
077	.20-.39	Fringe Benefits	8150	0	0	0	N/A
077	.79	Agency Staff	8150	0	0	0	N/A
077	.40-.99	Other - Nonlabor	8150	0	0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
THE ROWLAND

Fiscal Period:  
APRIL 1, 2010 THROUGH MARCH 31, 2011

Provider NPI:  
1376593004

OSHPD Facility Number:  
206190662

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	\$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200	0	0	0	(Sch 2)
080	.79	Agency Staff	8200	0	0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	120,000	0	120,000	(Sch 4)
080		Physical Therapy - Total	8200	\$ 120,000	\$ 0	\$ 120,000	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$ 0	\$ 0	\$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220	0	0	0	(Sch 2)
081	.79	Agency Staff	8220	0	0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220	0	0	0	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$ 0	\$ 0	\$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250	0	0	0	(Sch 2)
082	.79	Agency Staff	8250	0	0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	49,500	0	49,500	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 49,500	\$ 0	\$ 49,500	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$ 0	\$ 0	\$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280	0	0	0	(Sch 2)
083	.79	Agency Staff	8280	0	0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	5,564	0	5,564	(Sch 4)
083		Speech Pathology - Total	8280	\$ 5,564	\$ 0	\$ 5,564	
085		Pharmacy					
085	.01-.19	Salaries and Wages	8300	\$ 0	\$ 0	\$ 0	(Sch 2)
085	.20-.39	Fringe Benefits	8300	0	0	0	(Sch 2)
085	.79	Agency Staff	8300	0	0	0	(Sch 2)
085	.40-.99	Other - Nonlabor	8300	257,281	0	257,281	(Sch 4)
085		Pharmacy - Total	8300	\$ 257,281	\$ 0	\$ 257,281	
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	\$ 0	\$ 0	\$ 0	(Sch 2)
090	.20-.39	Fringe Benefits	8400	0	0	0	(Sch 2)
090	.79	Agency Staff	8400	0	0	0	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	29,047	0	29,047	(Sch 4)
090		Laboratory - Total	8400	\$ 29,047	\$ 0	\$ 29,047	
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	\$ 0	\$ 0	\$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800	0	0	0	(Sch 2)
095	.79	Agency Staff	8800	0	0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800	0	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	\$ 0	(Sch 2)
100	.20-.39	Fringe Benefits	8900	0	0	0	(Sch 2)
100	.79	Agency Staff	8900	0	0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	33,115	0	33,115	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 33,115	\$ 0	\$ 33,115	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
THE ROWLAND

Fiscal Period:  
APRIL 1, 2010 THROUGH MARCH 31, 2011

Provider NPI:  
1376593004

OSHPD Facility Number:  
206190662

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	\$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
101	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900	0	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	\$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
102	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900	0	0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
104		Subtotal 075 - 102		\$ 526,755	\$ 0	\$ 526,755	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 2,245,725	\$ 0	\$ 2,245,725	(Sch 2)
105	.20-.39	Fringe Benefits	6110	493,669	0	493,669	(Sch 2)
105	.49	Agency Staff	6110	86,539	0	86,539	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	122,378	0	122,378	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,948,311	\$ 0	\$ 2,948,311	
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:  
THE ROWLAND

Fiscal Period:  
APRIL 1, 2010 THROUGH MARCH 31, 2011

Provider NPI:  
1376593004

OSHPD Facility Number:  
206190662

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)
		<b>Other Nonreimbursable</b>				
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	6,523	0	6,523 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 6,523	\$ 0	\$ 6,523
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		<b>Subtotal 105 - 145</b>		\$ 2,954,834	\$ 0	\$ 2,954,834
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 16,737	\$ 0	\$ 16,737 (Sch 2)
155	.20-.39	Fringe Benefits	6600	3,549	0	3,549 (Sch 2)
155	.49	Agency Staff	6600	0	0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	11,678	0	11,678 (Sch 4)
155		Social Services - Total	6600	\$ 31,964	\$ 0	\$ 31,964

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
THE ROWLAND

Fiscal Period:  
APRIL 1, 2010 THROUGH MARCH 31, 2011

Provider NPI:  
1376593004

OSHPD Facility Number:  
206190662

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	\$ 72,676	\$ 0	\$ 72,676	(Sch 2)
160	.20-.39	Fringe Benefits	6700	14,635	0	14,635	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	20,448	0	20,448	(Sch 4)
160		Activities - Total	6700	\$ 107,759	\$ 0	\$ 107,759	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 27,360	\$ 0	\$ 27,360	(Sch 6)
165	.20-.39	Fringe Benefits	6900	10,632	0	10,632	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	443,947	(600)	443,347	(Sch 6)
165		Administration - Total	6900	\$ 481,939	\$ (600)	\$ 481,339	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 39,685	\$ 0	\$ 39,685	(Sch 3)
166	.20-.39	Fringe Benefits	6900	15,422	0	15,422	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	1,400	0	1,400	(Sch 4)
166		Medical Records - Total	6900	\$ 56,507	\$ 0	\$ 56,507	
167		CDPH Licensing Fees	6900	\$ 36,162	\$ 0	\$ 36,162	(Sch 6)
168		Professional Liability Insurance	6900	\$ 59,159	\$ 0	\$ 59,159	(Sch 6)
169		Quality Assurance Fees	6900	\$ 555,579	\$ 0	\$ 555,579	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 30,300	\$ 0	\$ 30,300	(Sch 3)
170	.20-.39	Fringe Benefits	6800	4,717	0	4,717	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	120	0	120	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 35,137	\$ 0	\$ 35,137	
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	
		<b>Subtotal 155 - 174</b>		\$ 1,364,206	\$ (600)	\$ 1,363,606	
200		<b>Total</b>		\$ 6,294,089	\$ (822)	\$ 6,293,267	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 81,351	
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\* For informational purposes only, this amount is included in various cost centers above.









Provider Name							Fiscal Period			Provider NPI		Adjustments
THE ROWLAND							APRIL 1, 2010 THROUGH MARCH 31, 2011			1376593004		8
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	Total Facility Group Health Insurance To include group health insurance costs in the audit report for informational purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			\$0	\$81,351	\$81,351

Provider Name							Fiscal Period		Provider NPI		Adjustments
THE ROWLAND							APRIL 1, 2010 THROUGH MARCH 31, 2011		1376593004		8
Report References							Explanation of Audit Adjustments				
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	As Reported	Increase (Decrease)	As Adjusted		
<b><u>ADJUSTMENTS TO REPORTED COSTS</u></b>											
2	10.5	040	4	8A-1	040	4	Property Taxes To adjust property tax expenses to agree with expenses applicable to the audit period. 42 CFR 413.5 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.1, 2304, and 2306	\$52,588	(\$222)	\$52,366	
3	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To abate miscellaneous revenue against the related costs. 42 CFR 413.5 and 413.9 CMS Pub. 15-1, Section 2328 CMS Pub. 15-2, Section 3613	\$443,947	(\$600)	\$443,347	

Provider Name							Fiscal Period			Provider NPI		Adjustments
THE ROWLAND							APRIL 1, 2010 THROUGH MARCH 31, 2011			1376593004		8
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						
<b><u>ADJUSTMENTS TO REPORTED STATISTICS</u></b>												
4	10.7	010	2	7	010	Housekeeping (Square Feet)	0	80	80			
	10.7	060	2,3	7	060	Laundry and Linen	0	588	588			
	10.7	065	2,3	7	065	Dietary	0	3,568	3,568			
	10.7	075	2,3	7	075	Patient Supplies	0	460	460			
	10.7	080	2,3	7	080	Physical Therapy	0	1,360	1,360			
	10.7	105	2,3	7	105	Skilled Nursing Care	0	22,848	22,848			
	10.7	140	2,3	7	140	Beauty and Barber	0	240	240			
	10.7	155	2,3	7	155	Social Services	0	40	40			
	10.7	160	2,3	7	160	Activities	0	1,456	1,456			
	10.7	165	2,3	7	165	Administration	0	1,997	1,997			
	10.7	170	2,3	7	170	Inservice Education - Nursing	0	195	195			
	10.7	175	2	7	N/A	Total Statistics - Square Feet	0	32,832	32,832			
	10.7	175	3	7	N/A	Total Statistics - Square Feet	0	32,752	32,752			
To adjust square footage statistics to agree with the prior year audited square footage. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306												
5	10.7	155	1	7	155	Social Services (Square Feet)	1,496	(1,456)	40			
	10.7	160	1	7	160	Activities	0	1,456	1,456			
	10.7	165	1	7	165	Administration	2,192	(195)	1,997			
	10.7	170	1	7	170	Inservice Education - Nursing	0	195	195			
To correct the reported square footage statistics from column 1 to agree with the prior year audited square footage. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306												

Provider Name							Fiscal Period	Provider NPI		Adjustments
THE ROWLAND							APRIL 1, 2010 THROUGH MARCH 31, 2011	1376593004		8
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				
<b><u>ADJUSTMENTS TO REPORTED PATIENT DAYS</u></b>										
6	11(2)	105	1	1	12	Total Patient Days of Service - Skilled Nursing Care 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	42,314	(26)	42,288	
7	4.1	5	2	1	15	Medi-Cal Days of Service - Skilled Nursing Care To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: April 1, 2010 through March 31, 2011 Payment Period: April 1, 2010 through May 1, 2013 Report Date: June 5, 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	26,170	(566)	25,604	

Provider Name							Fiscal Period			Provider NPI		Adjustments
THE ROWLAND							APRIL 1, 2010 THROUGH MARCH 31, 2011			1376593004		8
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
<u>ADJUSTMENT TO OTHER MATTERS</u>												
8	Not Reported			1	14		Overpayments To recover Medi-Cal overpayments because the Share of Cost was not properly deducted from the amount billed and lack of documentation. 42 CFR 413.5, 413.20, and 413.24 CMS Pub. 15-1, Sections 2300, 2304, and 2409 CCR, Title 22, Sections 50786 and 51458.1 W&I Code 14124.2(b)	\$0	\$39,272	\$39,272		