

**REPORT
ON THE
RATE SETTING AUDIT**

**ROSEVILLE POINT HEALTHCARE AND WELLNESS CENTER
ROSEVILLE, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1295067882**

**FISCAL PERIOD ENDED
AUGUST 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: Pamela Yeung**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

May 31, 2013

Stephen Renouf
Assistant Controller
Rockport Healthcare Services
330 30th Street
Oakland, CA 94609

ROSEVILLE POINT HEALTHCARE AND WELLNESS CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1295067882
FISCAL PERIOD ENDED AUGUST 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 Fee-For-Service Rates 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.

Stephen Renouf
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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:
ROSEVILLE POINT HEALTHCARE AND WELLNESS CENTER

Fiscal Period:
SEPTEMBER 1, 2010 THROUGH AUGUST 31, 2011

Provider NPI:
1295067882

OSHPD Facility No.:
206310895

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	\$ 3,090,174	\$ 94.18
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 728,099	\$ 22.19
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 553,080	\$ 16.86
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 658,377	\$ 20.06
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 39,540	\$ 1.21
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 12,815	\$ 0.39
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 44,694	\$ 1.36
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 350,692	\$ 10.69
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 1,025,101	\$ 31.24
11	Cost of Routine Service/Audited Total Costs	\$ 6,698,660	\$ 6,502,574	\$ 198.17
12	Total Patient Days (Adj)	32,813	32,813	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 204.15	\$ 198.17	
14	Overpayments (Adj)	\$	\$ 0	
15	Medi-Cal Days (Adj 6)	25,375	24,945	
16	Medi-Cal Managed Care Days (Adj)		0	
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:
ROSEVILLE POINT HEALTHCARE AND WELLNESS CENTER

Fiscal Period:
SEPTEMBER 1, 2010 THROUGH AUGUST 31, 2011

Provider NPI:
1295067882

OSHPD Facility No.:
206310895

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:
ROSEVILLE POINT HEALTHCARE AND WELLNESS CENTER

Fiscal Period:
SEPTEMBER 1, 2010 THROUGH AUGUST 31, 2011

Provider NPI:
1295067882

OSHPD Facility No.:
206310895

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	\$ 97,693	\$ 97,693		
160	Activities	59,865		\$ 59,865	
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	347,129	0	0	347,129
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	290,856	0	0	290,856
083	Speech Pathology	121,985	0	0	121,985
085	Pharmacy	0	0	0	0
090	Laboratory	0	0	0	0
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	0	0	0	0
101	Subacute Care Ancillary Services	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
ROUTINE SERVICES					
105	Skilled Nursing Care	2,932,616	97,693	59,865	3,090,174 *
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	\$ 3,850,144	\$ 97,693	\$ 59,865	\$ 3,850,144

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
ROSEVILLE POINT HEALTHCARE AND WELLNESS CENTER

Provider NPI:
1295067882

OSHPD Facility Number:
206310895

Fiscal Period:
SEPTEMBER 1, 2010 THROUGH AUGUST 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	\$ 80,135	\$ 80,135										
010	Housekeeping	155,551	902	\$ 156,453									
060	Laundry and Linen	79,475	2,701	5,334	\$ 87,510								
065	Dietary	314,667	11,415	22,540	0	\$ 348,621							
155	Social Services	N/A	771	1,523	0	0	\$ 2,294						
160	Activities	N/A	2,313	4,568	0	0	0	\$ 6,881					
165	Administration	N/A	4,778	9,434	0	0	0	0		\$ 14,211	\$ 14,211		
166	Medical Records	74,336	0	0	0	0	0	0		74,336		\$ 74,336	
170	Inservice Education - Nursing	59,078	1,114	2,199	0	0	0	0	\$ 62,391				
ANCILLARY SERVICES													
075	Patient Supplies		988	1,950	0	0	0	0	0	2,938	81	422	\$ 3,441
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		1,950	3,851	0	0	0	0	0	5,801	871	4,558	11,231
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		932	1,841	0	0	0	0	0	2,773	706	3,695	7,174
083	Speech Pathology		489	965	0	0	0	0	0	1,454	300	1,567	3,321
085	Pharmacy		685	1,353	0	0	0	0	0	2,039	589	3,080	5,707
090	Laboratory		454	896	0	0	0	0	0	1,349	38	197	1,584
095	Home Health Services		0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services		116	229	0	0	0	0	0	345	145	757	1,246
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		50,084	98,895	87,510	348,621	2,294	6,881	62,391	656,676	11,463	59,960	728,099 *
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		443	876	0	0	0	0	0	1,319	19	100	1,438
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 763,242	\$ 80,135	\$ 156,453	\$ 87,510	\$ 348,621	\$ 2,294	\$ 6,881	\$ 62,391	\$ 674,695	\$ 14,211	\$ 74,336	\$ 763,242

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
ROSEVILLE POINT HEALTHCARE AND WELLNESS CENTER

Provider NPI:
1295067882

OSHPD Facility Number:
206310895

Fiscal Period:
SEPTEMBER 1, 2010 THROUGH AUGUST 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	\$ 139,190	\$ 139,190										
010	Housekeeping	15,274	1,567	\$ 16,841									
060	Laundry and Linen	13,296	4,692	574	\$ 18,562								
065	Dietary	210,723	19,827	2,426	0	\$ 232,976							
155	Social Services	0	1,339	164	0	0	\$ 1,503						
160	Activities	3,424	4,018	492	0	0	0	\$ 7,934					
165	Administration	N/A	8,298	1,015	0	0	0	0		\$ 9,314	\$ 9,314		
166	Medical Records	15,147	0	0	0	0	0	0		15,147		\$ 15,147	
170	Inservice Education - Nursing	1,051	1,935	237	0	0	0	0	\$ 3,222				
ANCILLARY SERVICES													
075	Patient Supplies	20,407	1,716	210	0	0	0	0	0	22,333	53	86	\$ 22,472
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	0	3,388	415	0	0	0	0	0	3,802	571	929	5,302
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	0	1,619	198	0	0	0	0	0	1,818	463	753	3,033
083	Speech Pathology	0	849	104	0	0	0	0	0	953	196	319	1,469
085	Pharmacy	243,790	1,190	146	0	0	0	0	0	245,126	386	628	246,140
090	Laboratory	9,626	788	96	0	0	0	0	0	10,510	25	40	10,575
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	60,676	201	25	0	0	0	0	0	60,902	95	154	61,151
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	171,515	86,993	10,645	18,562	232,976	1,503	7,934	3,222	533,350	7,513	12,218	553,080 *
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	1,777	770	94	0	0	0	0	0	2,642	13	20	2,674
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 905,896	\$ 139,190	\$ 16,841	\$ 18,562	\$ 232,976	\$ 1,503	\$ 7,934	\$ 3,222	\$ 881,435	\$ 9,314	\$ 15,147	\$ 905,896

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
ROSEVILLE POINT HEALTHCARE AND WELLNESS CENTER

Fiscal Period:
SEPTEMBER 1, 2010 THROUGH AUGUST 31, 2011

Provider NPI:
1295067882

OSHPD Facility Number:
206310895

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)	\$ 721,995	94%							
	Property Tax (line 40)	43,361	6%	\$ 765,356						
005	Plant Operations and Maintenance			4,783	\$ 4,783					
010	Housekeeping			8,562	54	\$ 8,616				
060	Laundry and Linen			25,638	161	294	\$ 26,093			
065	Dietary			108,339	681	1,241	0	\$ 110,262		
155	Social Services			7,318	46	84	0	0	\$ 7,448	
160	Activities			21,955	138	252	0	0	0	\$ 22,344
165	Administration			45,345	285	520	0	0	0	0
166	Medical Records			0	0	0	0	0	0	0
170	Inservice Education - Nursing			10,571	66	121	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			9,375	59	107	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			18,511	116	212	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			8,849	56	101	0	0	0	0
083	Speech Pathology			4,640	29	53	0	0	0	0
085	Pharmacy			6,505	41	75	0	0	0	0
090	Laboratory			4,305	27	49	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			1,100	7	13	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			475,352	2,989	5,446	26,093	110,262	7,448	22,344
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
NONREIMBURSABLE										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			4,209	26	48	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 765,356	100%	\$ 765,356	\$ 4,783	\$ 8,616	\$ 26,093	\$ 110,262	\$ 7,448	\$ 22,344

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
ROSEVILLE POINT HEALTHCARE AND WELLNESS CENTER

Fiscal Period:
SEPTEMBER 1, 2010 THROUGH AUGUST 31, 2011

Provider NPI:
1295067882

OSHPD Facility Number:
206310895

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 94% Of Total	Property Tax 6% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 721,995	94%							
	Property Tax (line 40)	43,361	6%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 46,149	\$ 46,149				
166	Medical Records				0		\$ -			
170	Inservice Education - Nursing			\$ 10,758						
	ANCILLARY SERVICES									
075	Patient Supplies			0	9,541	262	0	\$ 9,804	\$ 9,248	\$ 555
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	18,839	2,830	0	21,669	20,441	1,228
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	9,006	2,294	0	11,300	10,659	640
083	Speech Pathology			0	4,722	973	0	5,695	5,372	323
085	Pharmacy			0	6,621	1,912	0	8,533	8,049	483
090	Laboratory			0	4,381	122	0	4,504	4,248	255
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	1,120	470	0	1,590	1,499	90
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			10,758	660,693	37,225	0	697,917	658,377	39,540
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
	NONREIMBURSABLE									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	4,284	62	0	4,346	4,100	246
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 765,356	100%	\$ 10,758	\$ 719,207	\$ 46,149	\$ -	\$ 765,356	\$ 721,995	\$ 43,361

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
ROSEVILLE POINT HEALTHCARE AND WELLNESS CENTER

Provider NPI:
1295067882

OSHPD Facility Number:
206310895

Fiscal Period:
SEPTEMBER 1, 2010 THROUGH AUGUST 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. 72% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 3% of Total	Quality Assur. Fees 24% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 23,326												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,247,545												
	Total Costs Allocable as Administration	1,270,871	72%											
167	CDPH Licensing Fees	15,888	1%											
168	Professional Liability Insurance	55,410	3%											
169	Quality Assurance Fees	434,771	24%											
174	Caregiver Training	0	0%											
	Total	1,776,940	100%						\$ 1,776,940					
ANCILLARY SERVICES														
075	Patient Supplies			\$ -	\$ 2,938	\$ 22,333	\$ 9,541	\$ 34,812	10,099	\$ 7,223	\$ 90	\$ 315	\$ 2,471	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			347,129	5,801	3,802	18,839	375,572	108,950	77,921	974	3,397	26,657	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			290,856	2,773	1,818	9,006	304,453	88,319	63,166	790	2,754	21,609	0
083	Speech Pathology			121,985	1,454	953	4,722	129,114	37,455	26,788	335	1,168	9,164	0
085	Pharmacy			0	2,039	245,126	6,621	253,785	73,621	52,654	658	2,296	18,013	0
090	Laboratory			0	1,349	10,510	4,381	16,241	4,711	3,369	42	147	1,153	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	345	60,902	1,120	62,366	18,092	12,939	162	564	4,427	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			3,090,174	656,676	533,350	660,693	4,940,892	1,433,303	1,025,101	12,815	44,694	350,692	0
110	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE														
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	1,319	2,642	4,284	8,245	2,392	1,711	21	75	585	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 1,776,940		\$ 3,850,144	\$ 674,695	\$ 881,435	\$ 719,207	\$ 6,125,481	\$ 1,776,940					
	Total Administrative Costs							\$ 1,776,940		\$ 1,270,871	\$ 15,888	\$ 55,410	\$ 434,771	\$ -
	Unit Cost Multiplier							0.29008989						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 88,547	\$ 24,461	\$ 46,149	\$ 159,157							
	TOTAL FACILITY COSTS							\$ 8,061,578						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
ROSEVILLE POINT HEALTHCARE AND WELLNESS CENTER

Provider NPI:
1295067882

OSHPD Facility Number:
206310895

Fiscal Period:
SEPTEMBER 1, 2010 THROUGH AUGUST 31, 2011

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS	Plant Ops (SQ FT) 5	Hskpng (SQ FT) 10	Laundry (LBS) 60	Dietary (MEALS) 65	Soc Srvs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	Inserv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	100									
010	Housekeeping	179	179								
060	Laundry and Linen	536	536	536							
065	Dietary	2,265	2,265	2,265							
155	Social Services	153	153	153							
160	Activities	459	459	459							
165	Administration	948	948	948							
166	Medical Records										
170	Inservice Education - Nursing	221	221	221							
	ANCILLARY SERVICES										
075	Patient Supplies	196	196	196						34,812	34,812
077	Specialized Support Surfaces									0	0
080	Physical Therapy	387	387	387						375,572	375,572
081	Respiratory Therapy									0	0
082	Occupational Therapy	185	185	185						304,453	304,453
083	Speech Pathology	97	97	97						129,114	129,114
085	Pharmacy	136	136	136						253,785	253,785
090	Laboratory	90	90	90						16,241	16,241
095	Home Health Services									0	0
100	Other Ancillary Services	23	23	23						62,366	62,366
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	9,938	9,938	9,938	323,640	97,092	3,104,131	3,104,131	3,104,131	4,940,892	4,940,892
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	88	88	88						8,245	8,245
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	16,001	15,901	15,722	323,640	97,092	3,104,131	3,104,131	3,104,131	6,125,481	6,125,481
	TOTAL DIRECT SALARIES COSTS - SCH. 2						\$ 97,693	\$ 59,865			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.031471932	0.019285591			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		\$ 80,135	\$ 156,453	\$ 87,510	\$ 348,621	\$ 2,294	\$ 6,881	\$ 62,391	\$ 14,211	\$ 74,336
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		5.03962015	9.95122071	0.27039331	3.59062801	0.00073889	0.00221666	0.02009934	0.00232003	0.01213554
	TOTAL INDIRECT OTHER COSTS - SCH. 4		\$ 139,190	\$ 16,841	\$ 18,562	\$ 232,976	\$ 1,503	\$ 7,934	\$ 3,222	\$ 9,314	\$ 15,147
	UNIT COST MULTIPLIER (INDIRECT OTHER)		8.75353751	1.07116672	0.05735398	2.39953812	0.00048425	0.00255580	0.00103806	0.00152050	0.00247279
	TOTAL CAPITAL COSTS - SCH. 5	\$ 765,356	\$ 4,783	\$ 8,616	\$ 26,093	\$ 110,262	\$ 7,448	\$ 22,344	\$ 10,758	\$ 46,149	\$ -
	UNIT COST MULTIPLIER (CAPITAL COSTS)	47.83176052	0.30080976	0.54800471	0.08062288	1.13563942	0.00239943	0.00719827	0.00346584	0.00753397	0.00000000

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
ROSEVILLE POINT HEALTHCARE AND WELLNESS CENTER

Fiscal Period:
SEPTEMBER 1, 2010 THROUGH AUGUST 31, 2011

Provider NPI:
1295067882

OSHPD Facility Number:
206310895

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	\$ 66,322	\$ 0	\$ 66,322	(Sch 3)
005	.20-.39	Fringe Benefits	6200	13,813	0	13,813	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	242,685	(103,495)	139,190	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 322,820	\$ (103,495)	\$ 219,325	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 125,864	\$ 0	\$ 125,864	(Sch 3)
010	.20-.39	Fringe Benefits	6300	29,687	0	29,687	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	15,274	0	15,274	(Sch 4)
010		Housekeeping - Total	6300	\$ 170,825	\$ 0	\$ 170,825	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130		0	0	(Sch 5)
025		Depreciation: Equipment	7140	8,583	0	8,583	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	713,412	0	713,412	(Sch 5)
040		Property Taxes	7300	43,361	0	43,361	(Sch 5)
045		Property Insurance	7400	23,326	0	23,326	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	\$ 16,517	\$ (16,517)	\$ 0	(Sch 6)
057		Subtotal 005 - 055		\$ 1,298,844	\$ (120,012)	\$ 1,178,832	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 62,622	\$ 0	\$ 62,622	(Sch 3)
060	.20-.39	Fringe Benefits	6400	16,853	0	16,853	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	13,296	0	13,296	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 92,771	\$ 0	\$ 92,771	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 252,233	\$ 0	\$ 252,233	(Sch 3)
065	.20-.39	Fringe Benefits	6500	62,434	0	62,434	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	210,723	0	210,723	(Sch 4)
065		Dietary - Total	6500	\$ 525,390	\$ 0	\$ 525,390	
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	20,407	0	20,407	(Sch 4)
075		Patient Supplies - Total	8100	\$ 20,407	\$ 0	\$ 20,407	
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:
ROSEVILLE POINT HEALTHCARE AND WELLNESS CENTER

Fiscal Period:
SEPTEMBER 1, 2010 THROUGH AUGUST 31, 2011

Provider NPI:
1295067882

OSHPD Facility Number:
206310895

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	347,129	0	347,129	(Sch 2)
080	.40-.99	Other - Nonlabor	8200		0	0	(Sch 4)
080		Physical Therapy - Total	8200	\$ 347,129	\$ 0	\$ 347,129	
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	290,856	0	290,856	(Sch 2)
082	.40-.99	Other - Nonlabor	8250		0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 290,856	\$ 0	\$ 290,856	
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	121,985	0	121,985	(Sch 2)
083	.40-.99	Other - Nonlabor	8280		0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 121,985	\$ 0	\$ 121,985	
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	243,790	0	243,790	(Sch 4)
085		Pharmacy - Total	8300	\$ 243,790	\$ 0	\$ 243,790	
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	9,626	0	9,626	(Sch 4)
090		Laboratory - Total	8400	\$ 9,626	\$ 0	\$ 9,626	
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	60,676	0	60,676	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 60,676	\$ 0	\$ 60,676	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
ROSEVILLE POINT HEALTHCARE AND WELLNESS CENTER

Fiscal Period:
SEPTEMBER 1, 2010 THROUGH AUGUST 31, 2011

Provider NPI:
1295067882

OSHPD Facility Number:
206310895

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		\$ 1,094,469	\$ 0	\$ 1,094,469	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 2,350,876	\$ 0	\$ 2,350,876	(Sch 2)
105	.20-.39	Fringe Benefits	6110	581,740	0	581,740	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	350,278	(178,763)	171,515	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 3,282,894	\$ (178,763)	\$ 3,104,131	
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:
ROSEVILLE POINT HEALTHCARE AND WELLNESS CENTER

Fiscal Period:
SEPTEMBER 1, 2010 THROUGH AUGUST 31, 2011

Provider NPI:
1295067882

OSHPD Facility Number:
206310895

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	1,777	0	1,777 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 1,777	\$ 0	\$ 1,777
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		\$ 3,284,671	\$ (178,763)	\$ 3,105,908
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 81,082	\$ 0	\$ 81,082 (Sch 2)
155	.20-.39	Fringe Benefits	6600	16,611	0	16,611 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600		0	0 (Sch 4)
155		Social Services - Total	6600	\$ 97,693	\$ 0	\$ 97,693

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
ROSEVILLE POINT HEALTHCARE AND WELLNESS CENTER

Fiscal Period:
SEPTEMBER 1, 2010 THROUGH AUGUST 31, 2011

Provider NPI:
1295067882

OSHPD Facility Number:
206310895

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	\$ 46,946	\$ 0	\$ 46,946	(Sch 2)
160	.20-.39	Fringe Benefits	6700	12,919	0	12,919	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	3,424	0	3,424	(Sch 4)
160		Activities - Total	6700	\$ 63,289	\$ 0	\$ 63,289	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 296,646	\$ 0	\$ 296,646	(Sch 6)
165	.20-.39	Fringe Benefits	6900	95,178	0	95,178	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	762,364	93,357	855,721	(Sch 6)
165		Administration - Total	6900	\$ 1,154,188	\$ 93,357	\$ 1,247,545	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 56,875	\$ 0	\$ 56,875	(Sch 3)
166	.20-.39	Fringe Benefits	6900	17,461	0	17,461	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	15,147	0	15,147	(Sch 4)
166		Medical Records - Total	6900	\$ 89,483	\$ 0	\$ 89,483	
167		CDPH Licensing Fees	6900	\$ 15,888	\$ 0	\$ 15,888	(Sch 6)
168		Professional Liability Insurance	6900	\$ 55,410	\$ 0	\$ 55,410	(Sch 6)
169		Quality Assurance Fees	6900	\$ 434,771	\$ 0	\$ 434,771	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 46,313	\$ 0	\$ 46,313	(Sch 3)
170	.20-.39	Fringe Benefits	6800	12,765	0	12,765	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	1,051	0	1,051	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 60,129	\$ 0	\$ 60,129	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900		0	0	(Sch 6)
174	.49	Agency Staff	6900		0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900		0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		Subtotal 155 - 174		\$ 1,970,851	\$ 93,357	\$ 2,064,208	
200		Total		\$ 8,266,996	\$ (205,418)	\$ 8,061,578	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 401,009	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name							Fiscal Period	Provider NPI	Adjustments	
ROSEVILLE POINT HEALTHCARE AND WELLNESS CENTER							SEPTEMBER 1, 2010 THROUGH AUGUST 31, 2011	1295067882	6	
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	\$401,009	\$401,009

Provider Name							Fiscal Period	Provider NPI		Adjustments
ROSEVILLE POINT HEALTHCARE AND WELLNESS CENTER							SEPTEMBER 1, 2010 THROUGH AUGUST 31, 2011	1295067882		6
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.				
RECLASSIFICATION OF REPORTED COSTS										
2	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor	\$242,685	(\$103,495)	\$139,190
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	350,278	(178,763)	171,515
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	762,364	282,258	1,044,622 *
To reclassify management consulting expense to the proper cost centers for proper cost determination with AB1629 reimbursement methodology. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2103, 2135, 2300, 2304, and 2404.2F CCR, Title 22, Section 52000										

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments	
ROSEVILLE POINT HEALTHCARE AND WELLNESS CENTER							SEPTEMBER 1, 2010 THROUGH AUGUST 31, 2011	1295067882		6	
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.					
ADJUSTMENTS TO REPORTED COSTS											
3	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To eliminate legal and consulting fees not related to patient care. 42 CFR 413.9 (c)(3), 413.20 and 413.24 CMS Pub. 15-1, Sections 2102.1, 2102.3, 2103, 2134, 2300, 2304, and 2404.2F	*	\$1,044,622	(\$192,178)	\$852,444 *
4	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To adjust reported home office costs to agree with the Core Healthcare Center's Home Office Cost Report for fiscal period ended August 31, 2011. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304	*	\$852,444	\$3,277	\$855,721
5	10.5	55	4	8A-1	55	4	Interest - Other To eliminate interest expense due to insufficient documentation. 42 CFR 413.2 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304		\$16,517	(\$16,517)	\$0

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
ROSEVILLE POINT HEALTHCARE AND WELLNESS CENTER							SEPTEMBER 1, 2010 THROUGH AUGUST 31, 2011	1295067882		6
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.				
<u>ADJUSTMENT TO REPORTED PATIENT DAYS</u>										
6	4.1	5	2	1	15	N/A	Medi-Cal Patient Days To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: September 1, 2010 through August 31, 2011 Payment Period: September 1, 2010 through October 2, 2012 Report Date: November 6, 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	25,375	(430)	24,945