

**REPORT
ON THE
RATE SETTING AUDIT**

**ROSEWOOD HEALTH FACILITY
BAKERSFIELD, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1700967213**

**FISCAL PERIOD ENDED
SEPTEMBER 30, 2011**

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

**Section Chief: Louise Wong
Audit Supervisor: Diana Dong
Auditor: Laurie Plancarte**



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



EDMUND G. BROWN JR.
GOVERNOR

June 25, 2013

Gary Johnson
Vice President of Financial Operations
American Baptist Homes of the West
6120 Stoneridge Mall Road, Third Floor
Pleasanton, CA 94588

ROSEWOOD HEALTH FACILITY
NATIONAL PROVIDER IDENTIFIER (NPI) 1700967213
FISCAL PERIOD ENDED SEPTEMBER 30, 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.

Gary Johnson
Page 2

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:
ROSEWOOD HEALTH FACILITY

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Provider NPI:
1700967213

OSHPD Facility No.:
206152091

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
SKILLED NURSING CARE				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 2,804,711	\$ 119.20
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 850,318	\$ 36.14
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 824,050	\$ 35.02
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 267,733	\$ 11.38
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 129	\$ 0.01
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 14,288	\$ 0.61
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 849,868	\$ 36.12
11	Cost of Routine Service/Audited Total Costs	\$ 5,621,713	\$ 5,611,096	\$ 238.48
12	Total Patient Days (Adj)	23,529	23,529	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 238.93	\$ 238.48	
14	Overpayments (Adj)	\$ 0	\$ 0	
15	Medi-Cal Days (Adj 4)	10,981	10,800	
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:
ROSEWOOD HEALTH FACILITY

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Provider NPI:
1700967213

OSHPD Facility No.:
206152091

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:
ROSEWOOD HEALTH FACILITY

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Provider NPI:
1700967213

OSHPD Facility No.:
206152091

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	\$ 52,697	\$ 52,697		
160	Activities	191,617		\$ 191,617	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
	ANCILLARY SERVICES				
075	Patient Supplies	0	0	0	0
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	0	0	0	0
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	0	0	0	0
083	Speech Pathology	0	0	0	0
085	Pharmacy	0	0	0	0
090	Laboratory	0	0	0	0
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	0	0	0	0
101	Subacute Care Ancillary Services	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
	ROUTINE SERVICES				
105	Skilled Nursing Care	2,560,397	52,697	191,617	2,804,711
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	\$ 2,804,711	\$ 52,697	\$ 191,617	\$ 2,804,711

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
ROSEWOOD HEALTH FACILITY

Provider NPI:
1700967213

OSHPD Facility Number:
206152091

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 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	\$ 66,661	\$ 66,661										
010	Housekeeping	153,771	591	\$ 154,362									
060	Laundry and Linen	39,254	4,843	11,315	\$ 55,413								
065	Dietary	451,704	4,671	10,912	0	\$ 467,287							
155	Social Services	N/A	1,054	2,463	0	0	\$ 3,517						
160	Activities	N/A	4,177	9,758	0	0	0	\$ 13,935					
165	Administration	N/A	5,226	12,210	0	0	0	0		\$ 17,436	\$ 17,436		
166	Medical Records	52,753	277	646	0	0	0	0		53,676		\$ 53,676	
170	Inservice Education - Nursing	112,624	0	0	0	0	0	0	\$ 112,624				
ANCILLARY SERVICES													
075	Patient Supplies		733	1,712	0	0	0	0	0	2,445	284	875	\$ 3,604
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		425	994	0	0	0	0	0	1,419	1,276	3,928	6,624
081	Respiratory Therapy		0	0	0	0	0	0	0	0	17	53	70
082	Occupational Therapy		425	994	0	0	0	0	0	1,419	924	2,845	5,189
083	Speech Pathology		95	221	0	0	0	0	0	315	272	836	1,423
085	Pharmacy		260	607	0	0	0	0	0	867	874	2,692	4,434
090	Laboratory		0	0	0	0	0	0	0	0	71	217	288
095	Home Health Services		0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services		307	718	0	0	0	0	0	1,025	161	494	1,680
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		42,703	99,768	55,413	467,287	3,517	13,935	112,624	795,246	13,503	41,569	850,318 *
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		307	718	0	0	0	0	0	1,025	37	113	1,175
145	Other Nonreimbursable		567	1,325	0	0	0	0	0	1,893	17	53	1,963
	TOTAL	\$ 876,767	\$ 66,661	\$ 154,362	\$ 55,413	\$ 467,287	\$ 3,517	\$ 13,935	\$ 112,624	\$ 805,655	\$ 17,436	\$ 53,676	\$ 876,767

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
ROSEWOOD HEALTH FACILITY

Provider NPI:
1700967213

OSHPD Facility Number:
206152091

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 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	\$ 164,751	\$ 164,751										
010	Housekeeping	18,426	1,460	\$ 19,886									
060	Laundry and Linen	6,247	11,970	1,458	\$ 19,675								
065	Dietary	394,326	11,543	1,406	0	\$ 407,275							
155	Social Services	0	2,605	317	0	0	\$ 2,923						
160	Activities	17,445	10,322	1,257	0	0	0	\$ 29,025					
165	Administration	N/A	12,916	1,573	0	0	0	0		\$ 14,489	\$ 14,489		
166	Medical Records	0	683	83	0	0	0	0		767		\$ 767	
170	Inservice Education - Nursing	0	0	0	0	0	0	0	\$ -				
ANCILLARY SERVICES													
075	Patient Supplies	90,491	1,811	221	0	0	0	0	0	92,523	236	13	\$ 92,771
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	436,062	1,052	128	0	0	0	0	0	437,242	1,060	56	438,358
081	Respiratory Therapy	5,921	0	0	0	0	0	0	0	5,921	14	1	5,936
082	Occupational Therapy	314,640	1,052	128	0	0	0	0	0	315,820	768	41	316,628
083	Speech Pathology	92,742	234	28	0	0	0	0	0	93,004	226	12	93,242
085	Pharmacy	299,155	643	78	0	0	0	0	0	299,876	727	38	300,641
090	Laboratory	24,350	0	0	0	0	0	0	0	24,350	59	3	24,412
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	52,212	759	92	0	0	0	0	0	53,064	133	7	53,204
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	234,946	105,538	12,853	19,675	407,275	2,923	29,025	0	812,235	11,221	594	824,050
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	9,481	759	92	0	0	0	0	0	10,333	31	2	10,365
145	Other Nonreimbursable	0	1,402	171	0	0	0	0	0	1,573	14	1	1,588
	TOTAL	\$ 2,161,195	\$ 164,751	\$ 19,886	\$ 19,675	\$ 407,275	\$ 2,923	\$ 29,025	\$ -	\$ 2,145,939	\$ 14,489	\$ 767	\$ 2,161,195

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
ROSEWOOD HEALTH FACILITY

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Provider NPI:
1700967213

OSHPD Facility Number:
206152091

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)	\$ 286,655	100%							
	Property Tax (line 40)	138	0%	\$ 286,793						
005	Plant Operations and Maintenance			7,853	\$ 7,853					
010	Housekeeping			2,473	70	\$ 2,542				
060	Laundry and Linen			20,266	571	186	\$ 21,023			
065	Dietary			19,544	550	180	0	\$ 20,274		
155	Social Services			4,411	124	41	0	0	\$ 4,576	
160	Activities			17,477	492	161	0	0	0	\$ 18,130
165	Administration			21,869	616	201	0	0	0	0
166	Medical Records			1,157	33	11	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			3,066	86	28	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			1,780	50	16	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			1,780	50	16	0	0	0	0
083	Speech Pathology			396	11	4	0	0	0	0
085	Pharmacy			1,088	31	10	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			1,286	36	12	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			178,687	5,031	1,643	21,023	20,274	4,576	18,130
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			1,286	36	12	0	0	0	0
145	Other Nonreimbursable			2,374	67	22	0	0	0	0
	TOTAL	\$ 286,793	100%	\$ 286,793	\$ 7,853	\$ 2,542	\$ 21,023	\$ 20,274	\$ 4,576	\$ 18,130

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
ROSEWOOD HEALTH FACILITY

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Provider NPI:
1700967213

OSHPD Facility Number:
206152091

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 100% Of Total	Property Tax 0% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 286,655	100%							
	Property Tax (line 40)	138	0%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 22,685	\$ 22,685				
166	Medical Records				1,200		\$ 1,200			
170	Inservice Education - Nursing			\$ -						
	ANCILLARY SERVICES									
075	Patient Supplies			0	3,181	370	20	\$ 3,570	\$ 3,568	\$ 2
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	1,847	1,660	88	3,595	3,593	2
081	Respiratory Therapy			0	0	22	1	23	23	0
082	Occupational Therapy			0	1,847	1,203	64	3,113	3,112	1
083	Speech Pathology			0	410	353	19	782	782	0
085	Pharmacy			0	1,129	1,138	60	2,327	2,325	1
090	Laboratory			0	0	92	5	97	97	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	1,334	209	11	1,554	1,553	1
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
	ROUTINE SERVICES									
105	Skilled Nursing Care			0	249,364	17,569	930	267,862	267,733	129 *
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	1,334	48	3	1,384	1,384	1
145	Other Nonreimbursable			0	2,462	22	1	2,486	2,485	1
	TOTAL	\$ 286,793	100%	\$ -	\$ 262,907	\$ 22,685	\$ 1,200	\$ 286,793	\$ 286,655	\$ 138

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
ROSEWOOD HEALTH FACILITY

Provider NPI:
1700967213

OSHPD Facility Number:
206152091

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 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. 98% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 0% of Total	Quality Assur. Fees 0% of Total	Caregiver Training 0% of Total
	GENERAL SERVICES													
045	Property Insurance	\$ 9,875												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,087,513												
	Total Costs Allocable as Administration	1,097,388	98%											
167	CDPH Licensing Fees	18,449	2%											
168	Professional Liability Insurance	0	0%											
169	Quality Assurance Fees	0	0%											
174	Caregiver Training	0	0%											
	Total	1,115,837	100%						\$ 1,115,837					
	ANCILLARY SERVICES													
075	Patient Supplies			\$ -	\$ 2,445	\$ 92,523	\$ 3,181	\$ 98,148	18,195	\$ 17,894	\$ 301	\$ -	\$ -	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			0	1,419	437,242	1,847	440,508	81,661	80,311	1,350	0	0	0
081	Respiratory Therapy			0	0	5,921	0	5,921	1,098	1,079	18	0	0	0
082	Occupational Therapy			0	1,419	315,820	1,847	319,086	59,152	58,174	978	0	0	0
083	Speech Pathology			0	315	93,004	410	93,730	17,376	17,088	287	0	0	0
085	Pharmacy			0	867	299,876	1,129	301,872	55,961	55,036	925	0	0	0
090	Laboratory			0	0	24,350	0	24,350	4,514	4,439	75	0	0	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	1,025	53,064	1,334	55,423	10,274	10,104	170	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
	ROUTINE SERVICES													
105	Skilled Nursing Care			2,804,711	795,246	812,235	249,364	4,661,555	864,156	849,868	14,288	0	0	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	1,025	10,333	1,334	12,692	2,353	2,314	39	0	0	0
145	Other Nonreimbursable			0	1,893	1,573	2,462	5,928	1,099	1,081	18	0	0	0
	SUBTOTAL	\$ 1,115,837		\$ 2,804,711	\$ 805,655	\$ 2,145,939	\$ 262,907	\$ 6,019,212	\$ 1,115,837					
	Total Administrative Costs							\$ 1,115,837		\$ 1,097,388	\$ 18,449	\$ -	\$ -	\$ -
	Unit Cost Multiplier							0.18537924						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 71,112	\$ 15,256	\$ 23,886	\$ 110,254							
	TOTAL FACILITY COSTS							\$ 7,245,303						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
ROSEWOOD HEALTH FACILITY

Provider NPI:
1700967213

OSHPD Facility Number:
206152091

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS	Plant Ops (SQ FT) 5	Hskpng (SQ FT) 10	Laundry (LBS) 60	Dietary (MEALS) 65	Soc Svcs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	Inserv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	794									
010	Housekeeping	250	250								
060	Laundry and Linen	2,049	2,049	2,049							
065	Dietary	1,976	1,976	1,976							
155	Social Services	446	446	446							
160	Activities	1,767	1,767	1,767							
165	Administration	2,211	2,211	2,211							
166	Medical Records	117	117	117							
170	Inservice Education - Nursing										
	ANCILLARY SERVICES										
075	Patient Supplies	310	310	310						98,148	98,148
077	Specialized Support Surfaces									0	0
080	Physical Therapy	180	180	180						440,508	440,508
081	Respiratory Therapy									5,921	5,921
082	Occupational Therapy	180	180	180						319,086	319,086
083	Speech Pathology	40	40	40						93,730	93,730
085	Pharmacy	110	110	110						301,872	301,872
090	Laboratory									24,350	24,350
095	Home Health Services									0	0
100	Other Ancillary Services	130	130	130						55,423	55,423
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	18,066	18,066	18,066	80,697	70,587	2,795,343	2,795,343	2,795,343	4,661,555	4,661,555
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	130	130	130						12,692	12,692
145	Other Nonreimbursable	240	240	240						5,928	5,928
	TOTAL STATISTICS	28,996	28,202	27,952	80,697	70,587	2,795,343	2,795,343	2,795,343	6,019,212	6,019,212
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 52,697 0.018851712	\$ 191,617 0.068548654			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 66,661 2.36369761	\$ 154,362 5.52239283	\$ 55,413 0.68667484	\$ 467,287 6.62001381	\$ 3,517 0.00125823	\$ 13,935 0.00498498	\$ 112,624 0.04028987	\$ 17,436 0.00289675	\$ 53,676 0.00891739
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 164,751 5.84181973	\$ 19,886 0.71145016	\$ 19,675 0.24380894	\$ 407,275 5.76983384	\$ 2,923 0.00104558	\$ 29,025 0.01038321	\$ - 0.00000000	\$ 14,489 0.00240717	\$ 767 0.00012738
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 286,793 9.89077804	\$ 7,853 0.27846528	\$ 2,542 0.09095273	\$ 21,023 0.26051950	\$ 20,274 0.28722211	\$ 4,576 0.00163703	\$ 18,130 0.00648570	\$ - 0.00000000	\$ 22,685 0.00376881	\$ 1,200 0.00019944

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
ROSEWOOD HEALTH FACILITY

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Provider NPI:
1700967213

OSHPD Facility Number:
206152091

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	\$ 44,686	\$ 0	\$ 44,686	(Sch 3)
005	.20-.39	Fringe Benefits	6200	21,975	0	21,975	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	164,751	0	164,751	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 231,412	\$ 0	\$ 231,412	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 102,028	\$ 0	\$ 102,028	(Sch 3)
010	.20-.39	Fringe Benefits	6300	51,743	0	51,743	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	18,426	0	18,426	(Sch 4)
010		Housekeeping - Total	6300	\$ 172,197	\$ 0	\$ 172,197	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 164,057	\$ 0	\$ 164,057	(Sch 5)
020		Depreciation: Leasehold Improvements	7130		0	0	(Sch 5)
025		Depreciation: Equipment	7140	44,348	0	44,348	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200		0	0	(Sch 5)
040		Property Taxes	7300	138	0	138	(Sch 5)
045		Property Insurance	7400	9,875	0	9,875	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	78,250	0	78,250	(Sch 6)
055		Interest - Other	7600	\$	\$ 0	\$ 0	(Sch 6)
057		Subtotal 005 - 055		\$ 700,277	\$ 0	\$ 700,277	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 25,854	\$ 0	\$ 25,854	(Sch 3)
060	.20-.39	Fringe Benefits	6400	13,400	0	13,400	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	6,247	0	6,247	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 45,501	\$ 0	\$ 45,501	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 245,517	\$ 0	\$ 245,517	(Sch 3)
065	.20-.39	Fringe Benefits	6500	118,009	0	118,009	(Sch 3)
065	.79	Agency Staff	6500	88,178	0	88,178	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	394,326	0	394,326	(Sch 4)
065		Dietary - Total	6500	\$ 846,030	\$ 0	\$ 846,030	
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	90,491	0	90,491	(Sch 4)
075		Patient Supplies - Total	8100	\$ 90,491	\$ 0	\$ 90,491	
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:
ROSEWOOD HEALTH FACILITY

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Provider NPI:
1700967213

OSHPD Facility Number:
206152091

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
080		Physical Therapy					
080	.01-.19	Salaries and Wages	8200	\$	\$ 0	\$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200		0	0	(Sch 2)
080	.79	Agency Staff	8200		0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	436,062	0	436,062	(Sch 4)
080		Physical Therapy - Total	8200	\$ 436,062	\$ 0	\$ 436,062	
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	5,921	0	5,921	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 5,921	\$ 0	\$ 5,921	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$	\$ 0	\$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250		0	0	(Sch 2)
082	.79	Agency Staff	8250		0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	314,640	0	314,640	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 314,640	\$ 0	\$ 314,640	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$	\$ 0	\$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280		0	0	(Sch 2)
083	.79	Agency Staff	8280		0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	92,742	0	92,742	(Sch 4)
083		Speech Pathology - Total	8280	\$ 92,742	\$ 0	\$ 92,742	
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	299,155	0	299,155	(Sch 4)
085		Pharmacy - Total	8300	\$ 299,155	\$ 0	\$ 299,155	
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	24,350	0	24,350	(Sch 4)
090		Laboratory - Total	8400	\$ 24,350	\$ 0	\$ 24,350	
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	52,212	0	52,212	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 52,212	\$ 0	\$ 52,212	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
ROSEWOOD HEALTH FACILITY

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Provider NPI:
1700967213

OSHPD Facility Number:
206152091

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		\$ 1,315,573	\$ 0	\$ 1,315,573	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,620,432	\$ 0	\$ 1,620,432	(Sch 2)
105	.20-.39	Fringe Benefits	6110	876,517	0	876,517	(Sch 2)
105	.49	Agency Staff	6110	63,448	0	63,448	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	252,946	(18,000)	234,946	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,813,343	\$ (18,000)	\$ 2,795,343	
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:
ROSEWOOD HEALTH FACILITY

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Provider NPI:
1700967213

OSHPD Facility Number:
206152091

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	9,481	0	9,481 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 9,481	\$ 0	\$ 9,481
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0 (Sch 2)
145	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
145	.49	Agency Staff	9100		0	0 (Sch 2)
145	.40-.99	Other - Nonlabor	9100		0	0 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		Subtotal 105 - 145		\$ 2,822,824	\$ (18,000)	\$ 2,804,824
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 34,105	\$ 0	\$ 34,105 (Sch 2)
155	.20-.39	Fringe Benefits	6600	18,592	0	18,592 (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	\$ 52,697	\$ 0	\$ 52,697

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
ROSEWOOD HEALTH FACILITY

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Provider NPI:
1700967213

OSHPD Facility Number:
206152091

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	\$ 129,104	\$ 0	\$ 129,104	(Sch 2)
160	.20-.39	Fringe Benefits	6700	62,513	0	62,513	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	17,445	0	17,445	(Sch 4)
160		Activities - Total	6700	\$ 209,062	\$ 0	\$ 209,062	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 296,033	\$ 0	\$ 296,033	(Sch 6)
165	.20-.39	Fringe Benefits	6900	137,056	0	137,056	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	643,722	10,702	654,424	(Sch 6)
165		Administration - Total	6900	\$ 1,076,811	\$ 10,702	\$ 1,087,513	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 35,132	\$ 0	\$ 35,132	(Sch 3)
166	.20-.39	Fringe Benefits	6900	17,621	0	17,621	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900		0	0	(Sch 4)
166		Medical Records - Total	6900	\$ 52,753	\$ 0	\$ 52,753	
167		CDPH Licensing Fees	6900	\$ 18,449	\$ 0	\$ 18,449	(Sch 6)
168		Professional Liability Insurance	6900	\$	\$ 0	\$ 0	(Sch 6)
169		Quality Assurance Fees	6900	\$	\$ 0	\$ 0	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 73,606	\$ 0	\$ 73,606	(Sch 3)
170	.20-.39	Fringe Benefits	6800	39,018	0	39,018	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800		0	0	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 112,624	\$ 0	\$ 112,624	
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		\$ 1,522,396	\$ 10,702	\$ 1,533,098	
200		Total		\$ 7,252,601	\$ (7,298)	\$ 7,245,303	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 644,419	
-----	------	---	------	--	--	------------	--

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

Provider Name							Fiscal Period	Provider NPI	Adjustments	
ROSEWOOD HEALTH FACILITY							OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011	1700967213	4	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.				
<u>MEMORANDUM ADJUSTMENT</u>										
1	N/A			8	210	N/A	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	\$644,419	\$644,419

Provider Name							Fiscal Period		Provider NPI		Adjustments
ROSEWOOD HEALTH FACILITY							OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011		1700967213		4
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		
<u>RECLASSIFICATION OF REPORTED COSTS</u>											
2	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	\$252,946	(\$18,000)	\$234,946	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	643,722	18,000	661,722 *	
							To reverse the provider's Medical Director stipends adjustment for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4, and 2302.8 22 CCR, Section 52000(b)				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
ROSEWOOD HEALTH FACILITY							OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011		1700967213		4
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		
<u>ADJUSTMENT TO REPORTED COSTS</u>											
3	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To adjust reported home office costs to agree with the American Baptist Home of the West (ABHOW) Home Office Cost Report for fiscal year ended September 30, 2011. 42 CFR 413.7 CMS Pub. 15-1, Sections 2150.2 and 2304	*	\$661,722	(\$7,298)	\$654,424

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
ROSEWOOD HEALTH FACILITY							OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011		1700967213		4
Report References							Explanation of Audit Adjustments				
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.					
<u>ADJUSTMENT TO REPORTED PATIENT DAYS</u>											
4	4.1	5	2	1	15	N/A	Medi-Cal Days	10,981	(181)	10,800	
							To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: October 1, 2010 through September 30, 2011 Payment Period: October 1, 2010 through April 13, 2013 Report Date: April 17, 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 51511				