

**REPORT  
ON THE  
RATE SETTING AUDIT**

**ROSEVILLE CARE CENTER  
ROSEVILLE, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1871891929**

**FISCAL PERIOD  
JUNE 7, 2011 THROUGH DECEMBER 31, 2011**

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

**Section Chief: Patricia M. Fox  
Audit Supervisor: Woosung Lee  
Auditor: Stacey A. Leon**



TOBY DOUGLAS  
DIRECTOR

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



EDMUND G. BROWN JR.  
GOVERNOR

June 28, 2013

Ellen Subia  
Director of Accounting and Reimbursement  
Plum Healthcare Group, LLC  
100 E San Marcos Boulevard, Suite 200  
San Marcos, CA 92069

ROSEVILLE CARE CENTER  
NATIONAL PROVIDER IDENTIFIER (NPI) 1871891929  
FISCAL PERIOD JUNE 7, 2011 THROUGH DECEMBER 31, 2011

We have reviewed the facility's Integrated Disclosure and Medi-Cal Cost Report for the above-referenced fiscal period. We also examined the facility's use of and Records of Noncovered Services deducted from patient share of cost. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code.

This report includes the summary of Facility Cost per Patient Day and supporting schedules and audit adjustments that include a summary of the total due the State in the amount of \$9,745, which resulted from Medi-Cal overpayments. The data presented in these schedules represents the reported Medi-Cal program costs for the above fiscal period. Please note that the cost per day in the accompanying schedules may differ from the facility's filed Integrated Disclosure and Medi-Cal Cost Report due to the fact that the schedules used reported statistics on page 10.7 and the reported cost on page 10.5 of the Disclosure Report. These pages are specifically designed for the cost per day calculation under the AB 1629 reimbursement methodology.

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.

Ellen Subia  
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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—San Diego at (619) 688-3200.

Original Signed by

Patricia M. Fox, Chief  
Audits Section—San Diego  
Financial Audits Branch

Certified

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

Provider Name:  
ROSEVILLE CARE CENTER

Fiscal Period:  
JUNE 7, 2011 THROUGH DECEMBER 31, 2011

NPI:  
1871891929

OSHPD Facility No.:  
206311001

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	\$ 3,209,533	\$ 104.46
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 858,105	\$ 27.93
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 696,995	\$ 22.69
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 316,032	\$ 10.29
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 15,260	\$ 0.50
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 19,570	\$ 0.64
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 50,320	\$ 1.64
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 346,172	\$ 11.27
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 1,651,850	\$ 53.76
11	Cost of Routine Service/Audited Total Costs	\$ 7,254,321.00	\$ 7,163,837	\$ 233.17
12	Total Patient Days (Adj )	30,724	30,724	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 236.11	\$ 233.17	
14	Overpayments (Adjs 4&5)	\$ 0	\$ 9,745	
15	Medi-Cal Days (Adj 2)	20,053	19,892	
16	Medi-Cal Managed Care Days (Adj 3)		72	
<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:  
ROSEVILLE CARE CENTER

Fiscal Period:  
JUNE 7, 2011 THROUGH DECEMBER 31, 2011

NPI:  
1871891929

OSHPD Facility No.:  
206311001

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:**  
ROSEVILLE CARE CENTER

**Fiscal Period:**  
JUNE 7, 2011 THROUGH DECEMBER 31, 2011

**NPI:**  
1871891929

**OSHPD Facility No.:**  
206311001

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Svcs	Activities	Total
			155	160	
	<b>GENERAL SERVICES</b>				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 83,996	\$ 83,996		
160	Activities	67,313		\$ 67,313	
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	354,847	0	0	354,847
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	222,218	0	0	222,218
083	Speech Pathology	71,927	0	0	71,927
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	3,058,224	83,996	67,313	3,209,533 *
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>\$ 3,858,525</b>	<b>\$ 83,996</b>	<b>\$ 67,313</b>	<b>\$ 3,858,525</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
INDIRECT CARE LABOR

Provider Name:  
ROSEVILLE CARE CENTER

NPI:  
1871891929

OSHPD Facility Number:  
206311001

Fiscal Period:  
JUNE 7, 2011 THROUGH DECEMBER 31, 2011

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 76,728	\$ 76,728										
010	Housekeeping	219,981	490	\$ 220,471									
060	Laundry and Linen	76,809	2,085	6,028	\$ 84,922								
065	Dietary	384,901	4,711	13,623	0	\$ 403,234							
155	Social Services	N/A	801	2,315	0	0	\$ 3,116						
160	Activities	N/A	0	0	0	0	0	\$ -					
165	Administration	N/A	5,952	17,214	0	0	0	0		\$ 23,166	\$ 23,166		
166	Medical Records	87,124	1,541	4,455	0	0	0	0		93,120		\$ 93,120	
170	Inservice Education - Nursing	47,211	0	0	0	0	0	0	\$ 47,211				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies		511	1,478	0	0	0	0	0	1,990	57	230	\$ 2,277
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	157	631	788
080	Physical Therapy		1,517	4,388	0	0	0	0	0	5,905	1,421	5,713	13,040
081	Respiratory Therapy		0	0	0	0	0	0	0	0	35	142	178
082	Occupational Therapy		0	0	0	0	0	0	0	0	852	3,425	4,277
083	Speech Pathology		0	0	0	0	0	0	0	0	274	1,102	1,376
085	Pharmacy		1,078	3,119	0	0	0	0	0	4,197	1,209	4,860	10,267
090	Laboratory		0	0	0	0	0	0	0	0	190	765	956
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	59	236	295
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		57,762	167,041	84,922	403,234	3,116	0	47,211	763,286	18,890	75,930	858,105 *
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		280	810	0	0	0	0	0	1,090	21	84	1,196
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 892,754</b>	<b>\$ 76,728</b>	<b>\$ 220,471</b>	<b>\$ 84,922</b>	<b>\$ 403,234</b>	<b>\$ 3,116</b>	<b>\$ -</b>	<b>\$ 47,211</b>	<b>\$ 776,468</b>	<b>\$ 23,166</b>	<b>\$ 93,120</b>	<b>\$ 892,754</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
OTHER - NONLABOR

Provider Name:  
ROSEVILLE CARE CENTER

NPI:  
1871891929

OSHPD Facility Number:  
206311001

Fiscal Period:  
JUNE 7, 2011 THROUGH DECEMBER 31, 2011

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 167,447	\$ 167,447										
010	Housekeeping	36,948	1,070	\$ 38,018									
060	Laundry and Linen	23,840	4,549	1,039	\$ 29,429								
065	Dietary	218,313	10,280	2,349	0	\$ 230,942							
155	Social Services	2,371	1,747	399	0	0	\$ 4,518						
160	Activities	5,687	0	0	0	0	0	\$ 5,687					
165	Administration	N/A	12,990	2,968	0	0	0	0		\$ 15,959	\$ 15,959		
166	Medical Records	2,092	3,362	768	0	0	0	0		6,222		\$ 6,222	
170	Inservice Education - Nursing	1,002	0	0	0	0	0	0	\$ 1,002				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies	9,277	1,116	255	0	0	0	0	0	10,648	39	15	\$ 10,702
077	Specialized Support Surfaces	41,198	0	0	0	0	0	0	0	41,198	108	42	41,348
080	Physical Therapy	948	3,311	757	0	0	0	0	0	5,016	979	382	6,377
081	Respiratory Therapy	9,298	0	0	0	0	0	0	0	9,298	24	10	9,332
082	Occupational Therapy	1,250	0	0	0	0	0	0	0	1,250	587	229	2,066
083	Speech Pathology	0	0	0	0	0	0	0	0	0	189	74	263
085	Pharmacy	305,069	2,354	538	0	0	0	0	0	307,960	833	325	309,118
090	Laboratory	49,936	0	0	0	0	0	0	0	49,936	131	51	50,118
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	15,404	0	0	0	0	0	0	0	15,404	40	16	15,460
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	252,470	126,056	28,804	29,429	230,942	4,518	5,687	1,002	678,908	13,013	5,074	696,995 *
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	2,372	611	140	0	0	0	0	0	3,123	14	6	3,143
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 1,144,922</b>	<b>\$ 167,447</b>	<b>\$ 38,018</b>	<b>\$ 29,429</b>	<b>\$ 230,942</b>	<b>\$ 4,518</b>	<b>\$ 5,687</b>	<b>\$ 1,002</b>	<b>\$ 1,122,741</b>	<b>\$ 15,959</b>	<b>\$ 6,222</b>	<b>\$ 1,144,922</b>

\* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
ROSEVILLE CARE CENTER

Fiscal Period:  
JUNE 7, 2011 THROUGH DECEMBER 31, 2011

NPI:  
1871891929

OSHPD Facility Number:  
206311001

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)	\$ 337,126	95%							
	Property Tax (line 40)	16,279	5%	\$ 353,405						
005	Plant Operations and Maintenance			10,363	\$ 10,363					
010	Housekeeping			2,192	66	\$ 2,258				
060	Laundry and Linen			9,320	282	62	\$ 9,663			
065	Dietary			21,060	636	140	0	\$ 21,836		
155	Social Services			3,580	108	24	0	0	\$ 3,712	
160	Activities			0	0	0	0	0	0	\$ -
165	Administration			26,613	804	176	0	0	0	0
166	Medical Records			6,888	208	46	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
<b>ANCILLARY SERVICES</b>										
075	Patient Supplies			2,286	69	15	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			6,784	205	45	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			4,822	146	32	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			258,247	7,802	1,711	9,663	21,836	3,712	0
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			1,252	38	8	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 353,405</b>	<b>100%</b>	<b>\$ 353,405</b>	<b>\$ 10,363</b>	<b>\$ 2,258</b>	<b>\$ 9,663</b>	<b>\$ 21,836</b>	<b>\$ 3,712</b>	<b>\$ -</b>

\* (To Schedule 1)

## ALLOCATION OF CAPITAL COSTS

Provider Name:  
ROSEVILLE CARE CENTER

Fiscal Period:  
JUNE 7, 2011 THROUGH DECEMBER 31, 2011

NPI:  
1871891929

OSHPD Facility Number:  
206311001

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 95% Of Total	Property Tax 5% Of Total
	<b>GENERAL SERVICES</b>									
	Capital Related (excluding lines 40 & 45)	\$ 337,126	95%							
	Property Tax (line 40)	16,279	5%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 27,593	\$ 27,593				
166	Medical Records				7,142		\$ 7,142			
170	Inservice Education - Nursing			\$ -						
	<b>ANCILLARY SERVICES</b>									
075	Patient Supplies			0	2,370	68	18	\$ 2,456	\$ 2,342	\$ 113
077	Specialized Support Surfaces			0	0	187	48	236	225	11
080	Physical Therapy			0	7,033	1,693	438	9,165	8,742	422
081	Respiratory Therapy			0	0	42	11	53	51	2
082	Occupational Therapy			0	0	1,015	263	1,277	1,219	59
083	Speech Pathology			0	0	327	85	411	392	19
085	Pharmacy			0	4,999	1,440	373	6,812	6,498	314
090	Laboratory			0	0	227	59	285	272	13
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	70	18	88	84	4
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			0	302,970	22,499	5,823	331,292	316,032	15,260*
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	1,298	25	6	1,330	1,269	61
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 353,405	100%	\$ -	\$ 318,670	\$ 27,593	\$ 7,142	\$ 353,405	\$ 337,126	\$ 16,279

\* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:  
ROSEVILLE CARE CENTER

NPI:  
1871891929

OSHPD Facility Number:  
206311001

Fiscal Period:  
JUNE 7, 2011 THROUGH DECEMBER 31, 2011

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Accum Costs (From Sch 2)	Accum Costs (From Sch 3)	Accum Costs (From Sch 4)	Accum Costs (From Sch 5)	Total Accum Costs	Allocated Admin. Costs	Admin. 80% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 2% of Total	Quality Assur. Fees 17% of Total	Caregiver Training 0% of Total
<b>GENERAL SERVICES</b>														
045	Property Insurance	\$ 19,971												
055	Interest - Other	461,986												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,543,860												
	Total Costs Allocable as Administration	2,025,817	80%											
167	CDPH Licensing Fees	24,000	1%											
168	Professional Liability Insurance	61,712	2%											
169	Quality Assurance Fees	424,543	17%											
174	Caregiver Training	0	0%											
	Total	2,536,072	100%						\$ 2,536,072					
<b>ANCILLARY SERVICES</b>														
075	Patient Supplies			\$ -	\$ 1,990	\$ 10,648	\$ 2,370	\$ 15,007	6,263	\$ 5,003	\$ 59	\$ 152	\$ 1,048	\$ -
077	Specialized Support Surfaces			0	0	41,198	0	41,198	17,195	13,735	163	418	2,878	0
080	Physical Therapy			354,847	5,905	5,016	7,033	372,801	155,594	124,289	1,472	3,786	26,047	0
081	Respiratory Therapy			0	0	9,298	0	9,298	3,881	3,100	37	94	650	0
082	Occupational Therapy			222,218	0	1,250	0	223,468	93,267	74,502	883	2,270	15,613	0
083	Speech Pathology			71,927	0	0	0	71,927	30,020	23,980	284	730	5,025	0
085	Pharmacy			0	4,197	307,960	4,999	317,157	132,370	105,737	1,253	3,221	22,159	0
090	Laboratory			0	0	49,936	0	49,936	20,841	16,648	197	507	3,489	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	15,404	0	15,404	6,429	5,136	61	156	1,076	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			3,209,533	763,286	678,908	302,970	4,954,697	2,067,912	1,651,850	19,570	50,320	346,172	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	1,090	3,123	1,298	5,512	2,300	1,838	22	56	385	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	<b>SUBTOTAL</b>	\$ 2,536,072		\$ 3,858,525	\$ 776,468	\$ 1,122,741	\$ 318,670	\$ 6,076,404	\$ 2,536,072					
	Total Administrative Costs							\$ 2,536,072		\$ 2,025,817	\$ 24,000	\$ 61,712	\$ 424,543	\$ -
	Unit Cost Multiplier							0.41736394						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 116,286	\$ 22,181	\$ 34,735	\$ 173,202							
	<b>TOTAL FACILITY COSTS</b>							\$ 8,785,678						

\* (To Schedule 1)

## STATISTICS FOR COST ALLOCATION

Provider Name:  
ROSEVILLE CARE CENTER

NPI:  
1871891929

OSHPD Facility Number:  
206311001

Fiscal Period:  
JUNE 7, 2011 THROUGH DECEMBER 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 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	993									
010	Housekeeping	210	210								
060	Laundry and Linen	893	893	893							
065	Dietary	2,018	2,018	2,018							
155	Social Services	343	343	343							
160	Activities										
165	Administration	2,550	2,550	2,550							
166	Medical Records	660	660	660							
170	Inservice Education - Nursing										
	<b>ANCILLARY SERVICES</b>										
075	Patient Supplies	219	219	219						15,007	15,007
077	Specialized Support Surfaces									41,198	41,198
080	Physical Therapy	650	650	650						372,801	372,801
081	Respiratory Therapy									9,298	9,298
082	Occupational Therapy									223,468	223,468
083	Speech Pathology									71,927	71,927
085	Pharmacy	462	462	462						317,157	317,157
090	Laboratory									49,936	49,936
095	Home Health Services									0	0
100	Other Ancillary Services									15,404	15,404
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care	24,745	24,745	24,745	184,344	92,172	3,310,694	3,310,694	3,310,694	4,954,697	4,954,697
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	120	120	120						5,512	5,512
145	Other Nonreimbursable									0	0
	<b>TOTAL STATISTICS</b>	<b>33,863</b>	<b>32,870</b>	<b>32,660</b>	<b>184,344</b>	<b>92,172</b>	<b>3,310,694</b>	<b>3,310,694</b>	<b>3,310,694</b>	<b>6,076,404</b>	<b>6,076,404</b>
	<b>TOTAL DIRECT SALARIES COSTS - SCH. 2</b>						\$ 83,996	\$ 67,313			
	<b>UNIT COST MULTIPLIER (DIRECT SALARIES)</b>						0.025371116	0.020331991			
	<b>TOTAL INDIRECT SALARIES COSTS - SCH. 3</b>		\$ 76,728	\$ 220,471	\$ 84,922	\$ 403,234	\$ 3,116	\$ -	\$ 47,211	\$ 23,166	\$ 93,120
	<b>UNIT COST MULTIPLIER (INDIRECT SALARIES)</b>		2.33428658	6.75049603	0.46066979	4.37480028	0.00094122	0.00000000	0.01426015	0.00381248	0.01532485
	<b>TOTAL INDIRECT OTHER COSTS - SCH. 4</b>		\$ 167,447	\$ 38,018	\$ 29,429	\$ 230,942	\$ 4,518	\$ 5,687	\$ 1,002	\$ 15,959	\$ 6,222
	<b>UNIT COST MULTIPLIER (INDIRECT OTHER)</b>		5.09421965	1.16404734	0.15963976	2.50555682	0.00136454	0.00171777	0.00030266	0.00262632	0.00102404
	<b>TOTAL CAPITAL COSTS - SCH. 5</b>	\$ 353,405	\$ 10,363	\$ 2,258	\$ 9,663	\$ 21,836	\$ 3,712	\$ -	\$ -	\$ 27,593	\$ 7,142
	<b>UNIT COST MULTIPLIER (CAPITAL COSTS)</b>	10.43631692	0.31528028	0.06913152	0.05241782	0.23690742	0.00112107	0.00000000	0.00000000	0.00454099	0.00117531

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
ROSEVILLE CARE CENTER

Fiscal Period:  
JUNE 7, 2011 THROUGH DECEMBER 31, 2011

NPI:  
1871891929

OSHPD Facility Number:  
206311001

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	\$ 60,180	\$ 0	\$ 60,180	(Sch 3)
005	.20-.39	Fringe Benefits	6200	16,548	0	16,548	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	167,447	0	167,447	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 244,175	\$ 0	\$ 244,175	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 171,035	\$ 0	\$ 171,035	(Sch 3)
010	.20-.39	Fringe Benefits	6300	48,946	0	48,946	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	36,948	0	36,948	(Sch 4)
010		Housekeeping - Total	6300	\$ 256,929	\$ 0	\$ 256,929	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 238,161	\$ 0	\$ 238,161	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	25,278	0	25,278	(Sch 5)
025		Depreciation: Equipment	7140	51,203	0	51,203	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	22,484	0	22,484	(Sch 5)
040		Property Taxes	7300	16,279	0	16,279	(Sch 5)
045		Property Insurance	7400	19,971	0	19,971	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	\$ 461,986	\$ 0	\$ 461,986	(Sch 6)
057		<b>Subtotal 005 - 055</b>		\$ 1,336,466	\$ 0	\$ 1,336,466	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 59,498	\$ 0	\$ 59,498	(Sch 3)
060	.20-.39	Fringe Benefits	6400	17,311	0	17,311	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	23,840	0	23,840	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 100,649	\$ 0	\$ 100,649	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 298,729	\$ 0	\$ 298,729	(Sch 3)
065	.20-.39	Fringe Benefits	6500	86,172	0	86,172	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	218,313	0	218,313	(Sch 4)
065		Dietary - Total	6500	\$ 603,214	\$ 0	\$ 603,214	
070		Provision for Bad Debts	7700	\$	0	\$ 0	
		<b>Ancillary Services</b>					
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	9,277	0	9,277	(Sch 4)
075		Patient Supplies - Total	8100	\$ 9,277	\$ 0	\$ 9,277	
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	41,198	0	41,198	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 41,198	\$ 0	\$ 41,198	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
ROSEVILLE CARE CENTER

Fiscal Period:  
JUNE 7, 2011 THROUGH DECEMBER 31, 2011

NPI:  
1871891929

OSHPD Facility Number:  
206311001

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	\$ 226,725	\$ 0	\$ 226,725	(Sch 2)
080	.20-.39	Fringe Benefits	8200	62,574	0	62,574	(Sch 2)
080	.79	Agency Staff	8200	65,548	0	65,548	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	948	0	948	(Sch 4)
080		Physical Therapy - Total	8200	\$ 355,795	\$ 0	\$ 355,795	
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	9,298	0	9,298	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 9,298	\$ 0	\$ 9,298	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$ 155,692	\$ 0	\$ 155,692	(Sch 2)
082	.20-.39	Fringe Benefits	8250	37,441	0	37,441	(Sch 2)
082	.79	Agency Staff	8250	29,085	0	29,085	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	1,250	0	1,250	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 223,468	\$ 0	\$ 223,468	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$ 54,253	\$ 0	\$ 54,253	(Sch 2)
083	.20-.39	Fringe Benefits	8280	15,075	0	15,075	(Sch 2)
083	.79	Agency Staff	8280	2,599	0	2,599	(Sch 2)
083	.40-.99	Other - Nonlabor	8280		0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 71,927	\$ 0	\$ 71,927	
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	305,069	0	305,069	(Sch 4)
085		Pharmacy - Total	8300	\$ 305,069	\$ 0	\$ 305,069	
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	49,936	0	49,936	(Sch 4)
090		Laboratory - Total	8400	\$ 49,936	\$ 0	\$ 49,936	
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	15,404	0	15,404	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 15,404	\$ 0	\$ 15,404	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
ROSEVILLE CARE CENTER

Fiscal Period:  
JUNE 7, 2011 THROUGH DECEMBER 31, 2011

NPI:  
1871891929

OSHPD Facility Number:  
206311001

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		\$ 1,081,372	\$ 0	\$ 1,081,372	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 2,476,363	\$ 0	\$ 2,476,363	(Sch 2)
105	.20-.39	Fringe Benefits	6110	571,051	0	571,051	(Sch 2)
105	.49	Agency Staff	6110	10,810	0	10,810	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	252,470	0	252,470	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 3,310,694	\$ 0	\$ 3,310,694	
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 CARE CENTER

Fiscal Period:  
JUNE 7, 2011 THROUGH DECEMBER 31, 2011

NPI:  
1871891929

OSHPD Facility Number:  
206311001

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)
		<b>Other Nonreimbursable</b>					
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	2,372	0	2,372	(Sch 4)
140		Beauty and Barber - Total	8900	\$ 2,372	\$ 0	\$ 2,372	
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		<b>Subtotal 105 - 145</b>		\$ 3,313,066	\$ 0	\$ 3,313,066	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	\$ 65,550	\$ 0	\$ 65,550	(Sch 2)
155	.20-.39	Fringe Benefits	6600	18,446	0	18,446	(Sch 2)
155	.49	Agency Staff	6600		0	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600	2,371	0	2,371	(Sch 4)
155		Social Services - Total	6600	\$ 86,367	\$ 0	\$ 86,367	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
ROSEVILLE CARE CENTER

Fiscal Period:  
JUNE 7, 2011 THROUGH DECEMBER 31, 2011

NPI:  
1871891929

OSHPD Facility Number:  
206311001

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	\$ 51,615	\$ 0	\$ 51,615	(Sch 2)
160	.20-.39	Fringe Benefits	6700	15,698	0	15,698	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	5,687	0	5,687	(Sch 4)
160		Activities - Total	6700	\$ 73,000	\$ 0	\$ 73,000	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 320,679	\$ 0	\$ 320,679	(Sch 6)
165	.20-.39	Fringe Benefits	6900	81,030	0	81,030	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	1,142,151	0	1,142,151	(Sch 6)
165		Administration - Total	6900	\$ 1,543,860	\$ 0	\$ 1,543,860	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 68,307	\$ 0	\$ 68,307	(Sch 3)
166	.20-.39	Fringe Benefits	6900	18,817	0	18,817	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	2,092	0	2,092	(Sch 4)
166		Medical Records - Total	6900	\$ 89,216	\$ 0	\$ 89,216	
167		CDPH Licensing Fees	6900	\$ 24,000	\$ 0	\$ 24,000	(Sch 6)
168		Professional Liability Insurance	6900	\$ 61,712	\$ 0	\$ 61,712	(Sch 6)
169		Quality Assurance Fees	6900	\$ 424,543	\$ 0	\$ 424,543	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 36,089	\$ 0	\$ 36,089	(Sch 3)
170	.20-.39	Fringe Benefits	6800	11,122	0	11,122	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	1,002	0	1,002	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 48,213	\$ 0	\$ 48,213	
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	
		<b>Subtotal 155 - 174</b>		\$ 2,350,911	\$ 0	\$ 2,350,911	
200		<b>Total</b>		\$ 8,785,678	\$ 0	\$ 8,785,678	

210	0.24	Total Facility Group Health Insurance (Adj 1) *	6900			\$ 216,537	
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\* For informational purposes only, this amount is included in various cost centers above.









Provider Name							Fiscal Period		NPI		Adjustments
ROSEVILLE CARE CENTER							JUNE 7, 2011 THROUGH DECEMBER 31, 2011		1871891929		5
Report References							Explanation of Audit Adjustments		As Reported		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		Total Facility Group Health Insurance To reflect 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	\$216,537	\$216,537	

Provider Name							Fiscal Period	NPI		Adjustments
ROSEVILLE CARE CENTER							JUNE 7, 2011 THROUGH DECEMBER 31, 2011	1871891929		5
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>ADJUSTMENTS TO REPORTED PATIENT DAYS</b>										
2	4.1	5	2	1	15	Skilled Nursing Care—Medi-Cal Days To adjust Medi-Cal days to agree with the following Fiscal Intermediary payment data: Service Period: June 7, 2011 through December 31, 2011 Payment Period: June 7, 2011 through April 15, 2013 Reports Dated: May 9, 2013 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	20,053	(161)	19,892	
3	N/A			1	16	Skilled Nursing Care—Medi-Cal Managed Care Days To reflect Medi-Cal Managed Care days as indicated in the provider's documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	0	72	72	

Provider Name							Fiscal Period			NPI		Adjustments
ROSEVILLE CARE CENTER							JUNE 7, 2011 THROUGH DECEMBER 31, 2011			1871891929		5
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 OTHER MATTERS</u></b>												
4	N/A			1	14		Medi-Cal Overpayments To recover Medi-Cal overpayments because the Share of Cost was not properly deducted from the amount billed. CCR, Title 22, Section 51458.1	\$0	\$6,798	\$6,798 *		
5	N/A			1	14		Medi-Cal Overpayments To recover Medi-Cal overpayments due to insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Section 51458.1	* \$6,798	\$2,947	\$9,745		

\*Balance carried forward from prior/to subsequent adjustments