

**REPORT
ON THE
RATE SETTING AUDIT**

**ROSEWOOD TERRACE CARE AND REHABILITATION
CARMICHAEL, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1417932724**

**FISCAL PERIOD ENDED
DECEMBER 31, 2011**

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

**Section Chief: Margaret A. Varho
Audit Supervisor: Henry Igboke
Auditor: May Liu**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

Date: July 18, 2013

Spencer Olsen, Treasurer
North American Health Care, Inc.
3 Monarch Bay Plaza, Suite 203
Dana Point, CA 92629

ROSEWOOD TERRACE CARE AND REHABILITATION
NATIONAL PROVIDER IDENTIFIER 1417932724
FISCAL PERIOD ENDED DECEMBER 31, 2011

We have examined the facility's Integrated Disclosure and Medi-Cal Cost Report for the above-referenced fiscal period. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, the data presented in the accompanying Summary of Audited Facility Cost per Patient Day represents a proper determination of the allowable costs, patient days, and use of share of cost for the above fiscal period in accordance with Medi-Cal reimbursement principles.

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules
2. Audit adjustments that include a summary of the total due the State in the amount of \$6,924 which resulted from Medi-Cal overpayments

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

Future Medi-Cal long-term care prospective rates may be affected by this examination. The extent to which the rates change will be determined by the Department's Fee-For-Service Rate Development Division.

Notwithstanding this audit report, overpayments to the provider are subject to recovery pursuant to Section 51458.1, Article 6 of Division 3, Title 22, California Code of Regulations.

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

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

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

United States Postal Service (USPS)

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

Courier (UPS, FedEx, etc.)

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

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

If you have questions regarding this report, you may call the Audits Section—Santa Ana at (714) 558-4434.

(Original signed by Margaret A. Varho)

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

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:

ROSEWOOD TERRACE CARE AND REHABILITATION

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1417932724

OSHPD Facility No.:

206340958

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	\$ 4,656,999	\$ 121.08
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 1,065,855	\$ 27.71
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 891,039	\$ 23.17
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 198,746	\$ 5.17
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 68,530	\$ 1.78
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 19,871	\$ 0.52
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 161,922	\$ 4.21
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 392,780	\$ 10.21
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 1,179,494	\$ 30.67
11	Cost of Routine Service/Audited Total Costs	\$ 8,678,724	\$ 8,635,237	\$ 224.51
12	Total Patient Days (Adj 3)	38,382	38,463	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 226.11	\$ 224.51	
14	Overpayments (Adj 6)	\$ 0	\$ (6,924)	
15	Medi-Cal Days (Adj 4)	17,747	16,442	
16	Medi-Cal Managed Care Days (Adj 5)		1,305	
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 TERRACE CARE AND REHABILITATION

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

Provider NPI:
1417932724

OSHPD Facility No.:
206340958

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 TERRACE CARE AND REHABILITATION

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

Provider NPI:
1417932724

OSHPD Facility No.:
206340958

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs	Activities	Total
			155	160	
	GENERAL SERVICES				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 111,001	\$ 111,001		
160	Activities	121,142		\$ 121,142	
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	994,871	0	0	994,871
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	26,513	0	0	26,513
083	Speech Pathology	128,753	0	0	128,753
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	4,424,856	111,001	121,142	4,656,999 *
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	\$ 5,807,136	\$ 111,001	\$ 121,142	\$ 5,807,136

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
ROSEWOOD TERRACE CARE AND REHABILITATION

Provider NPI:
1417932724

OSHPD Facility Number:
206340958

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 138,365	\$ 138,365										
010	Housekeeping	207,563	1,026	\$ 208,589									
060	Laundry and Linen	67,067	3,423	5,199	\$ 75,689								
065	Dietary	437,602	15,166	23,033	0	\$ 475,801							
155	Social Services	N/A	895	1,360	0	0	\$ 2,255						
160	Activities	N/A	700	1,062	0	0	0	\$ 1,762					
165	Administration	N/A	6,575	9,987	0	0	0	0		\$ 16,562	\$ 16,562		
166	Medical Records	211,768	1,017	1,544	0	0	0	0		214,329		\$ 214,329	
170	Inservice Education - Nursing	92,114	0	0	0	0	0	0	\$ 92,114				
ANCILLARY SERVICES													
075	Patient Supplies		1,474	2,238	0	0	0	0	0	3,712	97	1,260	\$ 5,069
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		3,731	5,666	0	0	0	0	0	9,397	1,884	24,382	35,663
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		2,612	3,966	0	0	0	0	0	6,578	298	3,854	10,729
083	Speech Pathology		2,015	3,060	0	0	0	0	0	5,074	262	3,387	8,723
085	Pharmacy		700	1,062	0	0	0	0	0	1,762	827	10,696	13,285
090	Laboratory		0	0	0	0	0	0	0	0	163	2,115	2,279
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	675	8,740	9,415
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		97,802	148,541	75,689	475,801	2,255	1,762	92,114	893,964	12,330	159,561	1,065,855
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		1,231	1,870	0	0	0	0	0	3,101	26	333	3,460
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,154,479	\$ 138,365	\$ 208,589	\$ 75,689	\$ 475,801	\$ 2,255	\$ 1,762	\$ 92,114	\$ 923,588	\$ 16,562	\$ 214,329	\$ 1,154,479

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
ROSEWOOD TERRACE CARE AND REHABILITATION

Provider NPI:
1417932724

OSHPD Facility Number:
206340958

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Srvs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
	GENERAL SERVICES												
005	Plant Operations and Maintenance	\$ 186,440	\$ 186,440										
010	Housekeeping	39,106	1,382	\$ 40,488									
060	Laundry and Linen	20,021	4,612	1,009	\$ 25,642								
065	Dietary	268,450	20,435	4,471	0	\$ 293,356							
155	Social Services	1,554	1,206	264	0	0	\$ 3,024						
160	Activities	6,184	943	206	0	0	0	\$ 7,333					
165	Administration	N/A	8,860	1,938	0	0	0	0		\$ 10,799	\$ 10,799		
166	Medical Records	30,699	1,370	300	0	0	0	0		32,369		\$ 32,369	
170	Inservice Education - Nursing	0	0	0	0	0	0	0	\$ -				
	ANCILLARY SERVICES												
075	Patient Supplies	43,319	1,986	434	0	0	0	0	0	45,739	63	190	\$ 45,993
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	0	5,027	1,100	0	0	0	0	0	6,127	1,228	3,682	11,038
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	117,938	3,519	770	0	0	0	0	0	122,227	194	582	123,003
083	Speech Pathology	0	2,715	594	0	0	0	0	0	3,309	171	512	3,991
085	Pharmacy	442,363	943	206	0	0	0	0	0	443,512	539	1,615	445,666
090	Laboratory	88,363	0	0	0	0	0	0	0	88,363	107	319	88,789
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	365,054	0	0	0	0	0	0	0	365,054	440	1,320	366,814
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	368,931	131,784	28,833	25,642	293,356	3,024	7,333	0	858,903	8,039	24,097	891,039 *
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	6,142	1,659	363	0	0	0	0	0	8,164	17	50	8,231
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,984,564	\$ 186,440	\$ 40,488	\$ 25,642	\$ 293,356	\$ 3,024	\$ 7,333	\$ -	\$ 1,941,397	\$ 10,799	\$ 32,369	\$ 1,984,564

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
ROSEWOOD TERRACE CARE AND REHABILITATION

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

Provider NPI:
1417932724

OSHPD Facility Number:
206340958

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)	\$ 220,771	74%							
	Property Tax (line 40)	76,124	26%	\$ 296,895						
005	Plant Operations and Maintenance			3,011	\$ 3,011					
010	Housekeeping			2,179	22	\$ 2,201				
060	Laundry and Linen			7,270	74	55	\$ 7,400			
065	Dietary			32,211	330	243	0	\$ 32,784		
155	Social Services			1,902	19	14	0	0	\$ 1,936	
160	Activities			1,486	15	11	0	0	0	\$ 1,512
165	Administration			13,966	143	105	0	0	0	0
166	Medical Records			2,159	22	16	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			3,130	32	24	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			7,924	81	60	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			5,547	57	42	0	0	0	0
083	Speech Pathology			4,279	44	32	0	0	0	0
085	Pharmacy			1,486	15	11	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
ROUTINE SERVICES										
105	Skilled Nursing Care			207,729	2,128	1,568	7,400	32,784	1,936	1,512
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			2,615	27	20	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 296,895	100%	\$ 296,895	\$ 3,011	\$ 2,201	\$ 7,400	\$ 32,784	\$ 1,936	\$ 1,512

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
ROSEWOOD TERRACE CARE AND REHABILITATION

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

Provider NPI:
1417932724

OSHPD Facility Number:
206340958

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 74% Of Total	Property Tax 26% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 220,771	74%							
	Property Tax (line 40)	76,124	26%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 14,215	\$ 14,215				
166	Medical Records				2,198		\$ 2,198			
170	Inservice Education - Nursing			\$ -						
	ANCILLARY SERVICES									
075	Patient Supplies			0	3,186	84	13	\$ 3,282	\$ 2,441	\$ 842
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	8,065	1,617	250	9,932	7,386	2,547
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	5,646	256	40	5,941	4,417	1,523
083	Speech Pathology			0	4,355	225	35	4,615	3,431	1,183
085	Pharmacy			0	1,512	709	110	2,331	1,734	598
090	Laboratory			0	0	140	22	162	120	42
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	580	90	669	498	172
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	255,058	10,582	1,636	267,276	198,746	68,530
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	2,661	22	3	2,687	1,998	689
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 296,895	100%	\$ -	\$ 280,483	\$ 14,215	\$ 2,198	\$ 296,895	\$ 220,771	\$ 76,124

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
ROSEWOOD TERRACE CARE AND REHABILITATION

Provider NPI:
1417932724

OSHPD Facility Number:
206340958

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Accum Costs (From Sch 2)	Accum Costs (From Sch 3)	Accum Costs (From Sch 4)	Accum Costs (From Sch 5)	Total Accum Costs	Allocated Admin. Costs	Admin. 67% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 9% of Total	Quality Assur. Fees 22% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 7,624												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,576,722												
	Total Costs Allocable as Administration	1,584,346	67%											
167	CDPH Licensing Fees	26,691	1%											
168	Professional Liability Insurance	217,501	9%											
169	Quality Assurance Fees	527,599	22%											
174	Caregiver Training	0	0%											
	Total	2,356,137	100%						\$ 2,356,137					
ANCILLARY SERVICES														
075	Patient Supplies			\$ -	\$ 3,712	\$ 45,739	\$ 3,186	\$ 52,637	13,853	\$ 9,315	\$ 157	\$ 1,279	\$ 3,102	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			994,871	9,397	6,127	8,065	1,018,460	268,037	180,237	3,036	24,743	60,020	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			26,513	6,578	122,227	5,646	160,963	42,362	28,486	480	3,911	9,486	0
083	Speech Pathology			128,753	5,074	3,309	4,355	141,491	37,237	25,040	422	3,437	8,338	0
085	Pharmacy			0	1,762	443,512	1,512	446,786	117,585	79,068	1,332	10,855	26,330	0
090	Laboratory			0	0	88,363	0	88,363	23,255	15,638	263	2,147	5,207	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	365,054	0	365,054	96,075	64,604	1,088	8,869	21,514	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			4,656,999	893,964	858,903	255,058	6,664,923	1,754,068	1,179,494	19,871	161,922	392,780	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	3,101	8,164	2,661	13,926	3,665	2,465	42	338	821	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 2,356,137		\$ 5,807,136	\$ 923,588	\$ 1,941,397	\$ 280,483	\$ 8,952,603	\$ 2,356,137					
	Total Administrative Costs							\$ 2,356,137		\$ 1,584,346	\$ 26,691	\$ 217,501	\$ 527,599	\$ -
	Unit Cost Multiplier							0.26317898						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 230,891	\$ 43,167	\$ 16,412	\$ 290,471							
	TOTAL FACILITY COSTS							\$ 11,599,211						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
ROSEWOOD TERRACE CARE AND REHABILITATION

Provider NPI:
1417932724

OSHPD Facility Number:
206340958

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj)	Plant Ops (SQ FT) 5 (Adj)	Hskpng (SQ FT) 10 (Adj)	Laundry (LBS) 60 (Adj)	Dietary (MEALS) 65 (Adj)	Soc Srvs (DIRECT EXP) 155 (Adj)	Activities (DIRECT EXP) 160 (Adj)	Inserv. Ed (DIRECT EXP) 170 (Adj)	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	152									
010	Housekeeping	110	110								
060	Laundry and Linen	367	367	367							
065	Dietary	1,626	1,626	1,626							
155	Social Services	96	96	96							
160	Activities	75	75	75							
165	Administration	705	705	705							
166	Medical Records	109	109	109							
170	Inservice Education - Nursing										
	ANCILLARY SERVICES										
075	Patient Supplies	158	158	158						52,637	52,637
077	Specialized Support Surfaces									0	0
080	Physical Therapy	400	400	400						1,018,460	1,018,460
081	Respiratory Therapy									0	0
082	Occupational Therapy	280	280	280						160,963	160,963
083	Speech Pathology	216	216	216						141,491	141,491
085	Pharmacy	75	75	75						446,786	446,786
090	Laboratory									88,363	88,363
095	Home Health Services									0	0
100	Other Ancillary Services									365,054	365,054
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	10,486	10,486	10,486	145,316	113,958	4,793,787	4,793,787	4,793,787	6,664,923	6,664,923
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	132	132	132						13,926	13,926
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	14,987	14,835	14,725	145,316	113,958	4,793,787	4,793,787	4,793,787	8,952,603	8,952,603
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 111,001 0.02315518	\$ 121,142 0.025270626			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 138,365 9.32692956	\$ 208,589 14.16563411	\$ 75,689 0.52085642	\$ 475,801 4.17523042	\$ 2,255 0.00047046	\$ 1,762 0.00036755	\$ 92,114 0.01921529	\$ 16,562 0.00184999	\$ 214,329 0.02394038
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 186,440 12.56757668	\$ 40,488 2.74963894	\$ 25,642 0.17645970	\$ 293,356 2.57424483	\$ 3,024 0.00063091	\$ 7,333 0.00152965	\$ - 0.00000000	\$ 10,799 0.00120620	\$ 32,369 0.00361555
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 296,895 19.81016881	\$ 3,011 0.20297578	\$ 2,201 0.14950397	\$ 7,400 0.05092139	\$ 32,784 0.28768903	\$ 1,936 0.00040378	\$ 1,512 0.00031545	\$ - 0.00000000	\$ 14,215 0.00158777	\$ 2,198 0.00024549

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
ROSEWOOD TERRACE CARE AND REHABILITATION

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

Provider NPI:
1417932724

OSHPD Facility Number:
206340958

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	\$ 111,228	\$ 0	\$ 111,228	(Sch 3)
005	.20-.39	Fringe Benefits	6200	27,383	(246)	27,137	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	186,440	0	186,440	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 325,051	\$ (246)	\$ 324,805	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 164,860	\$ 0	\$ 164,860	(Sch 3)
010	.20-.39	Fringe Benefits	6300	43,067	(364)	42,703	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	39,106	0	39,106	(Sch 4)
010		Housekeeping - Total	6300	\$ 247,033	\$ (364)	\$ 246,669	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	72,017	0	72,017	(Sch 5)
025		Depreciation: Equipment	7140	129,843	0	129,843	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	1,283	0	1,283	(Sch 5)
040		Property Taxes	7300	76,124	0	76,124	(Sch 5)
045		Property Insurance	7400	7,624	0	7,624	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	17,628	0	17,628	(Sch 6)
055		Interest - Other	7600	\$	\$ 0	\$ 0	(Sch 6)
057		Subtotal 005 - 055		\$ 876,603	\$ (610)	\$ 875,993	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 50,675	\$ 0	\$ 50,675	(Sch 3)
060	.20-.39	Fringe Benefits	6400	16,504	(112)	16,392	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	20,021	0	20,021	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 87,200	\$ (112)	\$ 87,088	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 356,733	\$ 0	\$ 356,733	(Sch 3)
065	.20-.39	Fringe Benefits	6500	81,657	(788)	80,869	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	268,450	0	268,450	(Sch 4)
065		Dietary - Total	6500	\$ 706,840	\$ (788)	\$ 706,052	
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	43,319	0	43,319	(Sch 4)
075		Patient Supplies - Total	8100	\$ 43,319	\$ 0	\$ 43,319	
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 TERRACE CARE AND REHABILITATION

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

Provider NPI:
1417932724

OSHPD Facility Number:
206340958

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	\$ 855,106	\$ 0	\$ 855,106	(Sch 2)
080	.20-.39	Fringe Benefits	8200	141,654	(1,889)	139,765	(Sch 2)
080	.79	Agency Staff	8200		0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200		0	0	(Sch 4)
080		Physical Therapy - Total	8200	\$ 996,760	\$ (1,889)	\$ 994,871	
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	\$ 3,854	\$ 0	\$ 3,854	(Sch 2)
082	.20-.39	Fringe Benefits	8250	22,668	(9)	22,659	(Sch 2)
082	.79	Agency Staff	8250		0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	117,938	0	117,938	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 144,460	\$ (9)	\$ 144,451	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$ 107,429	\$ 0	\$ 107,429	(Sch 2)
083	.20-.39	Fringe Benefits	8280	21,561	(237)	21,324	(Sch 2)
083	.79	Agency Staff	8280		0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280		0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 128,990	\$ (237)	\$ 128,753	
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	442,363	0	442,363	(Sch 4)
085		Pharmacy - Total	8300	\$ 442,363	\$ 0	\$ 442,363	
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	88,363	0	88,363	(Sch 4)
090		Laboratory - Total	8400	\$ 88,363	\$ 0	\$ 88,363	
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	365,054	0	365,054	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 365,054	\$ 0	\$ 365,054	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
ROSEWOOD TERRACE CARE AND REHABILITATION

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

Provider NPI:
1417932724

OSHPD Facility Number:
206340958

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		\$ 2,209,309	\$ (2,135)	\$ 2,207,174	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 3,675,232	\$ 0	\$ 3,675,232	(Sch 2)
105	.20-.39	Fringe Benefits	6110	757,741	(8,117)	749,624	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	368,931	0	368,931	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 4,801,904	\$ (8,117)	\$ 4,793,787	
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 TERRACE CARE AND REHABILITATION

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

Provider NPI:
1417932724

OSHPD Facility Number:
206340958

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	6,142	0	6,142	(Sch 4)
140		Beauty and Barber - Total	8900	\$ 6,142	\$ 0	\$ 6,142	
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		\$ 4,808,046	\$ (8,117)	\$ 4,799,929	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	\$ 93,575	\$ 0	\$ 93,575	(Sch 2)
155	.20-.39	Fringe Benefits	6600	17,633	(207)	17,426	(Sch 2)
155	.49	Agency Staff	6600		0	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600	1,554	0	1,554	(Sch 4)
155		Social Services - Total	6600	\$ 112,762	\$ (207)	\$ 112,555	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
ROSEWOOD TERRACE CARE AND REHABILITATION

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

Provider NPI:
1417932724

OSHPD Facility Number:
206340958

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	\$ 99,321	\$ 0	\$ 99,321	(Sch 2)
160	.20-.39	Fringe Benefits	6700	22,040	(219)	21,821	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	6,184	0	6,184	(Sch 4)
160		Activities - Total	6700	\$ 127,545	\$ (219)	\$ 127,326	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 447,771	\$ 0	\$ 447,771	(Sch 6)
165	.20-.39	Fringe Benefits	6900	122,502	(989)	121,513	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	1,024,670	(17,232)	1,007,438	(Sch 6)
165		Administration - Total	6900	\$ 1,594,943	\$ (18,221)	\$ 1,576,722	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 179,732	\$ 0	\$ 179,732	(Sch 3)
166	.20-.39	Fringe Benefits	6900	32,433	(397)	32,036	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	30,699	0	30,699	(Sch 4)
166		Medical Records - Total	6900	\$ 242,864	\$ (397)	\$ 242,467	
167		CDPH Licensing Fees	6900	\$ 26,691	\$ 0	\$ 26,691	(Sch 6)
168		Professional Liability Insurance	6900	\$ 217,501	\$ 0	\$ 217,501	(Sch 6)
169		Quality Assurance Fees	6900	\$ 527,599	\$ 0	\$ 527,599	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 76,715	\$ 0	\$ 76,715	(Sch 3)
170	.20-.39	Fringe Benefits	6800	15,568	(169)	15,399	(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	\$ 92,283	\$ (169)	\$ 92,114	
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		\$ 2,942,188	\$ (19,213)	\$ 2,922,975	
200		Total		\$ 11,630,186	\$ (30,975)	\$ 11,599,211	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 0	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name							Fiscal Period	Provider NPI	Adjustments	
ROSEWOOD TERRACE CARE AND REHABILITATION							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1417932724	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										
1	10.5	005	2	8A-1	005	2	Plant Operations and Maintenance - Fringe Benefits	\$27,383	(\$246)	\$27,137
	10.5	010	2	8A-1	010	2	Housekeeping - Fringe Benefit:	43,067	(364)	42,703
	10.5	060	2	8A-1	060	2	Laundry and Linen - Fringe Benefit:	16,504	(112)	16,392
	10.5	065	2	8A-1	065	2	Dietary - Fringe Benefits	81,657	(788)	80,869
	10.5	080	2	8A-1	080	2	Physical Therapy - Fringe Benefits	141,654	(1,889)	139,765
	10.5	082	2	8A-1	082	2	Occupational Therapy - Fringe Benefits	22,668	(9)	22,659
	10.5	083	2	8A-1	083	2	Speech Pathology - Fringe Benefits	21,561	(237)	21,324
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	757,741	(8,117)	749,624
	10.5	155	2	8A-1	155	2	Social Services - Fringe Benefits	17,633	(207)	17,426
	10.5	160	2	8A-1	160	2	Activities - Fringe Benefits	22,040	(219)	21,821
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	122,502	(989)	121,513
	10.5	166	2	8A-1	166	2	Medical Records - Fringe Benefits	32,433	(397)	32,036
	10.5	170	2	8A-1	170	2	Inservice Education - Nursing - Fringe Benefits	15,568	(169)	15,399
							To adjust the worker's compensation expense to agree with the provider's workers' compensation insurance policies, and to eliminate prior year worker's compensation expense. 42 CFR 413.5, 413.20, 413.24, and 460.204 CMS Pub. 15-1, Sections 2300, 2302.1, and 2304			
2	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	\$1,024,670	(\$17,232)	\$1,007,438
							To adjust home office costs to agree with the filed North American Health Care, Inc. Home Office Cost Report for fiscal period ended December 31, 2011. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304			

Provider Name							Fiscal Period	Provider NPI		Adjustments
ROSEWOOD TERRACE CARE AND REHABILITATION							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1417932724		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>ADJUSTMENTS TO REPORTED PATIENT DAYS</u>										
3	4.1	5	2	1	12		Total Patient Days To adjust total patient days to agree with the provider's patient census reports. 42 CFR 413.20, 413.24 and 413.50 CMS Pub. 15-1, Sections 2205, 2300 and 2304	38,382	81	38,463
4	4.1	5	2	1	15		Medi-Cal Days To adjust reported Medi-Cal Nursing Facility days to agree with the following Fiscal Intermediary Payment Data: Service Period: January 1, 2011 through December 31, 2011 Payment Period: January 1, 2011 through October 1, 2012 Report Date: October 8, 2012 42 CFR, 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2304, 2404 and 2408 CCR, Title 22, Section 51541	17,747	(1,305)	16,442
5	Not Reported			1	16		Medi-Cal Managed Care Days To include Medi-Cal Managed Care days to agree with the provider's patient census records. 42 CFR 413.20 and 413.50 CMS Pub. 15-1, Sections 2205 and 2304	0	1,305	1,305

Provider Name							Fiscal Period			Provider NPI		Adjustments
ROSEWOOD TERRACE CARE AND REHABILITATION							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1417932724		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 OTHER MATTERS</u>												
6	Not Reported			1	14	N/A	Medi-Cal Overpayment To recover Medi-Cal overpayments because the Share of Cost was not properly deducted from the amount billed. 42 CFR 413.5 and 413.20 CMS Pub. 15-1, Sections 2300 and 2409 CCR, Title 22, Sections 50786 and 51458.1			\$0	\$6,924	\$6,924