

**REPORT  
ON THE  
RATE SETTING AUDIT**

**DEL ROSA VILLA  
SAN BERNARDINO, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1235130915**

**FISCAL PERIOD ENDED  
DECEMBER 31, 2012**

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

**Section Chief: Julio M. Cueto  
Audit Supervisor: Bina Matani  
Auditor: Emmanuel K. Ngati**



TOBY DOUGLAS  
DIRECTOR

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



EDMUND G. BROWN JR.  
GOVERNOR

May 29, 2014

Administrator  
Del Rosa Villa  
2018 Del Rosa Avenue  
San Bernardino, CA 92404

DEL ROSA VILLA  
NATIONAL PROVIDER IDENTIFIER (NPI) 1235130915  
FISCAL PERIOD ENDED DECEMBER 31, 2012

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 and patient days for the above fiscal period in accordance with Medi-Cal reimbursement principles.

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules
2. Audit adjustments that include a summary of the total due the State in the amount of \$1,550, 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 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.

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.

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

Original Signed By

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

Certified

cc: Terry E. Steege  
Finance Director  
Plott Management Corporation  
800 East Fifth Street  
Ontario, CA 91764

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

Provider Name:  
DEL ROSA VILLA

Fiscal Period:  
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:  
1235130915

OSHPD Facility No.:  
206360077

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
<b>SKILLED NURSING CARE</b>				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 2,576,835	\$ 76.79
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 825,077	\$ 24.59
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 758,113	\$ 22.59
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 13,458	\$ 0.40
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 5,024	\$ 0.15
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 26,790	\$ 0.80
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 137,424	\$ 4.10
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 473,039	\$ 14.10
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 786,118	\$ 23.43
11	Cost of Routine Service/Audited Total Costs	\$ 5,602,635	\$ 5,601,879	\$ 166.94
12	Total Patient Days (Adj )	33,557	33,557	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 166.96	\$ 166.94	
14	Overpayments (Adj 12)	\$ 0	\$ (1,550)	
15	Medi-Cal Days (Adj 9)	30,313	30,293	
16	Medi-Cal Managed Care Days (Adj 11)		186	
<b>INTERMEDIATE CARE</b>				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 66,298	\$ 55,652	
18	Total Patient Days (Adj )	187	187	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 354.53	\$ 297.60	
20	Overpayments (Adj )	\$ 0	\$ 0	
21	Medi-Cal Days (Adj 10)	187	0	
<b>MENTALLY DISORDERED CARE</b>				
22	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
23	Total Patient Days (Adj )	0	0	
24	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
25	Overpayments (Adj )	\$ 0	\$ 0	
<b>DEVELOPMENTALLY DISABLED CARE</b>				
26	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
27	Total Patient Days (Adj )	0	0	
28	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
29	Overpayments (Adj )	\$ 0	\$ 0	
30	Medi-Cal Days (Adj )	0	0	
<b>SUBACUTE CARE</b>				
31	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00
32	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
33	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
34	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
35	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00
36	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
37	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00
38	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
39	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
40	Cost of Administration (Subacute Care Sch.1, Ln. 34)	\$ N/A	\$ 0	\$ 0.00
41	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
42	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
43	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
44	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

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

Provider Name:  
DEL ROSA VILLA

Fiscal Period:  
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:  
1235130915

OSHPD Facility No.:  
206360077

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
<b>SUBACUTE CARE - PEDIATRIC</b>				
45	Cost of Routine Service (Subacute Care - Pediatric, Sch. 1, Ln 3)	\$ 0	\$ 0	
46	Cost of Ancillary Service (Subacute Care - Pediatric, Sch. 1, Ln. 1 + Ln. 2)	\$ 0	\$ 0	
47	Total Cost of Subacute Care - Pediatric Service (Ln. 43 + Ln. 44)	\$ 0	\$ 0	
48	Total Patient Days (Subacute Care - Pediatric, Sch. 1, Ln. 5)	0	0	
49	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
50	Amount Due Provider (State) (Subacute Care - Pediatric, Sch. 1, Ln. 9)	\$ 0	\$ 0	
<b>TRANSITIONAL INPATIENT CARE</b>				
51	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
52	Total Patient Days (Adj )	0	0	
53	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
54	Overpayments (Adj )	\$ 0	\$ 0	
<b>HOSPICE INPATIENT CARE</b>				
55	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
56	Total Patient Days (Adj )	0	0	
57	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
58	Overpayments (Adj )	\$ 0	\$ 0	
<b>OTHER ROUTINE SERVICES</b>				
59	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
60	Total Patient Days (Adj )	0	0	
61	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
62	Overpayments (Adj )	\$ 0	\$ 0	

**ALLOCATION OF GENERAL SERVICES  
DIRECT CARE LABOR**

**Provider Name:**  
DEL ROSA VILLA

**Fiscal Period:**  
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

**NPI:**  
1235130915

**OSHPD Facility No.:**  
206360077

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs	Activities	Total
			155	160	
	<b>GENERAL SERVICES</b>				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 45,196	\$ 45,196		
160	Activities	29,524		\$ 29,524	
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	54,728	0	0	54,728
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	61,607	0	0	61,607
083	Speech Pathology	14,641	0	0	14,641
085	Pharmacy	0	0	0	0
090	Laboratory	0	0	0	0
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	0	0	0	0
101	Subacute Care Ancillary Services	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
	<b>ROUTINE SERVICES</b>				
105	Skilled Nursing Care	2,502,531	44,944	29,360	2,576,835 *
110	Intermediate Care	14,528	252	164	14,944 *
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	32,253	0	0	32,253
145	Other Nonreimbursable	0	0	0	0
	<b>TOTAL</b>	<b>\$ 2,755,008</b>	<b>\$ 45,196</b>	<b>\$ 29,524</b>	<b>\$ 2,755,008</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
INDIRECT CARE LABOR

Provider Name:  
DEL ROSA VILLA

NPI:  
1235130915

OSHPD Facility Number:  
206360077

Fiscal Period:  
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops	Hskpng	Laundry	Dietary	Soc Srvs	Activities	Inserv. Ed	Accumulated Costs	Admin	Medical Records	Total
			005	010	060	065	155	160	170		165	166	
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 106,183	\$ 106,183										
010	Housekeeping	162,144	762	\$ 162,906									
060	Laundry and Linen	85,263	7,127	11,013	\$ 103,403								
065	Dietary	317,620	15,665	24,207	0	\$ 357,491							
155	Social Services	N/A	0	0	0	0	\$ 0						
160	Activities	N/A	1,285	1,986	0	0	0	\$ 3,271					
165	Administration	N/A	5,438	8,403	0	0	0	0		\$ 13,841	\$ 13,841		
166	Medical Records	85,563	0	0	0	0	0	0		85,563		\$ 85,563	
170	Inservice Education - Nursing	90,075	0	0	0	0	0	0	\$ 90,075				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies		695	1,075	0	0	0	0	0	1,770	19	120	\$ 1,909
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		0	0	0	0	0	0	0	0	176	1,087	1,262
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		0	0	0	0	0	0	0	0	197	1,217	1,414
083	Speech Pathology		0	0	0	0	0	0	0	0	47	289	336
085	Pharmacy		0	0	0	0	0	0	0	0	130	803	932
090	Laboratory		0	0	0	0	0	0	0	0	14	85	99
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	9	54	63
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		70,945	109,631	102,830	355,486	0	3,252	89,574	731,719	12,999	80,359	825,077 *
110	Intermediate Care		3,411	5,271	573	2,005	0	18	501	11,780	129	798	12,708 *
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		854	1,320	0	0	0	0	0	2,175	121	751	3,047
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 846,848</b>	<b>\$ 106,183</b>	<b>\$ 162,906</b>	<b>\$ 103,403</b>	<b>\$ 357,491</b>	<b>\$ 0</b>	<b>\$ 3,271</b>	<b>\$ 90,075</b>	<b>\$ 747,444</b>	<b>\$ 13,841</b>	<b>\$ 85,563</b>	<b>\$ 846,848</b>

(To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
OTHER - NONLABOR

Provider Name: DEL ROSA VILLA      NPI: 1235130915      OSHPD Facility Number: 206360077      Fiscal Period: JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

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
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 290,936	\$ 290,936										
010	Housekeeping	37,465	2,087	\$ 39,552									
060	Laundry and Linen	36,850	19,528	2,674	\$ 59,052								
065	Dietary	310,893	42,921	5,877	0	\$ 359,691							
155	Social Services	0	0	0	0	0	\$ 0						
160	Activities	7,954	3,521	482	0	0	0	\$ 11,957					
165	Administration	N/A	14,900	2,040	0	0	0	0		\$ 16,940	\$ 16,940		
166	Medical Records	0	0	0	0	0	0	0		0		\$ 0	
170	Inservice Education - Nursing	0	0	0	0	0	0	0	\$ 0				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies	1,991	1,906	261	0	0	0	0	0	4,158	24	0	\$ 4,181
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	279	0	0	0	0	0	0	0	279	215	0	494
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	0	0	0	0	0	0	0	0	0	241	0	241
083	Speech Pathology	0	0	0	0	0	0	0	0	0	57	0	57
085	Pharmacy	40,634	0	0	0	0	0	0	0	40,634	159	0	40,793
090	Laboratory	4,307	0	0	0	0	0	0	0	4,307	17	0	4,324
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	2,756	0	0	0	0	0	0	0	2,756	11	0	2,767
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	92,911	194,387	26,617	58,724	357,673	0	11,890	0	742,203	15,910	0	758,113 *
110	Intermediate Care		9,346	1,280	327	2,017	0	67	0	13,037	158	0	13,196 *
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	769	2,341	321	0	0	0	0	0	3,431	149	0	3,579
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 827,745</b>	<b>\$ 290,936</b>	<b>\$ 39,552</b>	<b>\$ 59,052</b>	<b>\$ 359,691</b>	<b>\$ 0</b>	<b>\$ 11,957</b>	<b>\$ 0</b>	<b>\$ 810,805</b>	<b>\$ 16,940</b>	<b>\$ 0</b>	<b>\$ 827,745</b>

\* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
DEL ROSA VILLA

Fiscal Period:  
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:  
1235130915

OSHPD Facility Number:  
206360077

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)	\$ 14,188	73%							
	Property Tax (line 40)	5,297	27%	\$ 19,485						
005	Plant Operations and Maintenance			294	\$ 294					
010	Housekeeping			138	2	\$ 140				
060	Laundry and Linen			1,288	20	9	\$ 1,317			
065	Dietary			2,831	43	21	0	\$ 2,895		
155	Social Services			0	0	0	0	0	\$ 0	
160	Activities			232	4	2	0	0	0	\$ 238
165	Administration			983	15	7	0	0	0	0
166	Medical Records			0	0	0	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
<b>ANCILLARY SERVICES</b>										
075	Patient Supplies			126	2	1	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	0	0	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	0	0	0	0	0
083	Speech Pathology			0	0	0	0	0	0	0
085	Pharmacy			0	0	0	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care			12,822	197	94	1,310	2,879	0	236
110	Intermediate Care			617	9	5	7	16	0	1
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			154	2	1	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 19,485</b>	<b>100%</b>	<b>\$ 19,485</b>	<b>\$ 294</b>	<b>\$ 140</b>	<b>\$ 1,317</b>	<b>\$ 2,895</b>	<b>\$ 0</b>	<b>\$ 238</b>

\* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
DEL ROSA VILLA

Fiscal Period:  
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:  
1235130915

OSHPD Facility Number:  
206360077

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 73% Of Total	Property Tax 27% Of Total
<b>GENERAL SERVICES</b>										
	Capital Related (excluding lines 40 & 45)	\$ 14,188	73%							
	Property Tax (line 40)	5,297	27%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 1,005	\$ 1,005				
166	Medical Records				0		\$ 0			
170	Inservice Education - Nursing			\$ 0						
<b>ANCILLARY SERVICES</b>										
075	Patient Supplies			0	129	1	0	\$ 130	\$ 95	\$ 35
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	0	13	0	13	9	3
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	14	0	14	10	4
083	Speech Pathology			0	0	3	0	3	2	1
085	Pharmacy			0	0	9	0	9	7	3
090	Laboratory			0	0	1	0	1	1	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	1	0	1	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			0	17,538	944	0	18,482	13,458	5,024
110	Intermediate Care			0	655	9	0	665	484	181
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	158	9	0	167	121	45
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 19,485	100%	\$ 0	\$ 18,480	\$ 1,005	\$ 0	\$ 19,485	\$ 14,188	\$ 5,297

\* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:  
DEL ROSA VILLA

NPI:  
1235130915

OSHPD Facility Number:  
206360077

Fiscal Period:  
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

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. 55% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 10% of Total	Quality Assur. Fees 33% of Total	Caregiver Training 0% of Total
	<b>GENERAL SERVICES</b>													
045	Property Insurance	\$ 34,148												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	802,875												
	Total Costs Allocable as Administration	837,023	55%											
167	CDPH Licensing Fees	28,525	2%											
168	Professional Liability Insurance	146,323	10%											
169	Quality Assurance Fees	503,670	33%											
174	Caregiver Training	0	0%											
	Total	1,515,541	100%						\$ 1,515,541					
	<b>ANCILLARY SERVICES</b>													
075	Patient Supplies			\$ 0	\$ 1,770	\$ 4,158	\$ 129	\$ 6,056	2,119	\$ 1,170	\$ 40	\$ 205	\$ 704	\$ 0
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			54,728	0	279	0	55,007	19,245	10,629	362	1,858	6,396	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			61,607	0	0	0	61,607	21,554	11,904	406	2,081	7,163	0
083	Speech Pathology			14,641	0	0	0	14,641	5,122	2,829	96	495	1,702	0
085	Pharmacy			0	0	40,634	0	40,634	14,217	7,852	268	1,373	4,725	0
090	Laboratory			0	0	4,307	0	4,307	1,507	832	28	145	501	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	2,756	0	2,756	964	533	18	93	320	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
	<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care			2,576,835	731,719	742,203	17,538	4,068,295	1,423,371	786,118	26,790	137,424	473,039	0
110	Intermediate Care			14,944	11,780	13,037	655	40,417	14,141	7,810	266	1,365	4,699	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			32,253	2,175	3,431	158	38,016	13,301	7,346	250	1,284	4,420	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	<b>SUBTOTAL</b>	\$ 1,515,541		\$ 2,755,008	\$ 747,444	\$ 810,805	\$ 18,480	\$ 4,331,737	\$ 1,515,541					
	Total Administrative Costs							\$ 1,515,541		\$ 837,023	\$ 28,525	\$ 146,323	\$ 503,670	\$ 0
	Unit Cost Multiplier							0.34986914						
	Accumulated Administration Costs (Sch 2 thru 5)				\$ 99,404	\$ 16,940	\$ 1,005	\$ 117,349						
	<b>TOTAL FACILITY COSTS</b>							\$ 5,964,627						

\* (To Schedule 1)

## STATISTICS FOR COST ALLOCATION

Provider Name:  
DEL ROSA VILLA

NPI:  
1235130915

OSHPD Facility Number:  
206360077

Fiscal Period:  
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 6)	Plant Ops (SQ FT) 5 (Adj 6)	Hskpng (SQ FT) 10 (Adj 6)	Laundry (LBS) 60 (Adj 7)	Dietary (MEALS) 65 (Adj 8)	Soc Srvs (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	246									
010	Housekeeping	115	115								
060	Laundry and Linen	1,076	1,076	1,076							
065	Dietary	2,365	2,365	2,365							
155	Social Services										
160	Activities	194	194	194							
165	Administration	821	821	821							
166	Medical Records										
170	Inservice Education - Nursing										
	<b>ANCILLARY SERVICES</b>										
075	Patient Supplies	105	105	105						6,056	6,056
077	Specialized Support Surfaces									0	0
080	Physical Therapy									55,007	55,007
081	Respiratory Therapy									0	0
082	Occupational Therapy									61,607	61,607
083	Speech Pathology									14,641	14,641
085	Pharmacy									40,634	40,634
090	Laboratory									4,307	4,307
095	Home Health Services									0	0
100	Other Ancillary Services									2,756	2,756
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care	10,711	10,711	10,711	67,114	99,459	2,595,442	2,595,442	2,595,442	4,068,295	4,068,295
110	Intermediate Care	515	515	515	374	561	14,528	14,528	14,528	40,417	40,417
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	129	129	129						38,016	38,016
145	Other Nonreimbursable									0	0
	<b>TOTAL STATISTICS</b>	<b>16,277</b>	<b>16,031</b>	<b>15,916</b>	<b>67,488</b>	<b>100,020</b>	<b>2,609,970</b>	<b>2,609,970</b>	<b>2,609,970</b>	<b>4,331,737</b>	<b>4,331,737</b>
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 45,196 0.017316674	\$ 29,524 0.011312007			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 106,183 6.62360427	\$ 162,906 10.23534271	\$ 103,403 1.53217205	\$ 357,491 3.57419926	\$ - 0.00000000	\$ 3,271 0.00125313	\$ 90,075 0.03451189	\$ 13,841 0.00319530	\$ 85,563 0.01975259
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 290,936 18.14833760	\$ 39,552 2.48505019	\$ 59,052 0.87499297	\$ 359,691 3.59619038	\$ - 0.00000000	\$ 11,957 0.00458123	\$ - 0.00000000	\$ 16,940 0.00391067	\$ - 0.00000000
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 19,485 1.19708792	\$ 294 0.01836964	\$ 140 0.00878221	\$ 1,317 0.01951876	\$ 2,895 0.02894748	\$ - 0.00000000	\$ 238 0.00009100	\$ - 0.00000000	\$ 1,005 0.00023203	\$ - 0.00000000

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
DEL ROSA VILLA

Fiscal Period:  
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:  
1235130915

OSHPD Facility Number:  
206360077

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	\$ 75,909	\$ 0	\$ 75,909	(Sch 3)
005	.20-.39	Fringe Benefits	6200	30,274	0	30,274	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	290,936	0	290,936	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 397,119	\$ 0	\$ 397,119	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 117,216	\$ 0	\$ 117,216	(Sch 3)
010	.20-.39	Fringe Benefits	6300	44,928	0	44,928	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	37,465	0	37,465	(Sch 4)
010		Housekeeping - Total	6300	\$ 199,609	\$ 0	\$ 199,609	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	6,177	0	6,177	(Sch 5)
025		Depreciation: Equipment	7140	8,011	0	8,011	(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	5,297	0	5,297	(Sch 5)
045		Property Insurance	7400	34,148	0	34,148	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600		0	0	(Sch 6)
057		<b>Subtotal 005 - 055</b>		\$ 650,361	\$ 0	\$ 650,361	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 62,726	\$ 0	\$ 62,726	(Sch 3)
060	.20-.39	Fringe Benefits	6400	22,537	0	22,537	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	36,850	0	36,850	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 122,113	\$ 0	\$ 122,113	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 236,269	\$ 0	\$ 236,269	(Sch 3)
065	.20-.39	Fringe Benefits	6500	81,351	0	81,351	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	310,893	0	310,893	(Sch 4)
065		Dietary - Total	6500	\$ 628,513	\$ 0	\$ 628,513	
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	1,991	0	1,991	(Sch 4)
075		Patient Supplies - Total	8100	\$ 1,991	\$ 0	\$ 1,991	
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:  
DEL ROSA VILLA

Fiscal Period:  
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:  
1235130915

OSHPD Facility Number:  
206360077

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	\$ 49,842	\$ 0	\$ 49,842	(Sch 2)
080	.20-.39	Fringe Benefits	8200	4,886	0	4,886	(Sch 2)
080	.79	Agency Staff	8200		0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	279	0	279	(Sch 4)
080		Physical Therapy - Total	8200	\$ 55,007	\$ 0	\$ 55,007	
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	\$ 49,908	\$ 0	\$ 49,908	(Sch 2)
082	.20-.39	Fringe Benefits	8250	11,699	0	11,699	(Sch 2)
082	.79	Agency Staff	8250		0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250		0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 61,607	\$ 0	\$ 61,607	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$ 12,975	\$ 0	\$ 12,975	(Sch 2)
083	.20-.39	Fringe Benefits	8280	1,666	0	1,666	(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	\$ 14,641	\$ 0	\$ 14,641	
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	40,634	0	40,634	(Sch 4)
085		Pharmacy - Total	8300	\$ 40,634	\$ 0	\$ 40,634	
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	4,307	0	4,307	(Sch 4)
090		Laboratory - Total	8400	\$ 4,307	\$ 0	\$ 4,307	
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	2,756	0	2,756	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 2,756	\$ 0	\$ 2,756	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
DEL ROSA VILLA

Fiscal Period:  
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:  
1235130915

OSHPD Facility Number:  
206360077

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		\$ 180,943	\$ 0	\$ 180,943	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,837,169	\$ 0	\$ 1,837,169	(Sch 2)
105	.20-.39	Fringe Benefits	6110	665,362	0	665,362	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	104,963	(12,052)	92,911	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,607,494	\$ (12,052)	\$ 2,595,442	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	\$ 10,160	\$ 0	\$ 10,160	
110	.20-.39	Fringe Benefits	6120	3,680	0	3,680	
110	.49	Agency Staff	6120		0	0	
110	.40-.99	Other - Nonlabor	6120	688	0	688	
110		Intermediate Care - Total	6120	\$ 14,528	\$ 0	\$ 14,528	(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:  
DEL ROSA VILLA

Fiscal Period:  
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:  
1235130915

OSHPD Facility Number:  
206360077

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 (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 (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 (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
140		Beauty and Barber					
140	.01-.19	Salaries and Wages	8900	\$	\$	22,580	\$ 22,580 (Sch 2)
140	.20-.39	Fringe Benefits	8900			9,673	9,673 (Sch 2)
140	.49	Agency Staff	8900			0	0 (Sch 2)
140	.40-.99	Other - Nonlabor	8900			769	769 (Sch 4)
140		Beauty and Barber - Total	8900	\$	\$	33,022	\$ 33,022
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
146		<b>Subtotal 105 - 145</b>		\$	\$	2,655,044	(12,052) \$ 2,642,992
155		Social Services					
155	.01-.19	Salaries and Wages	6600	\$	\$	33,020	\$ 33,020 (Sch 2)
155	.20-.39	Fringe Benefits	6600			12,176	12,176 (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	\$	\$	45,196	\$ 45,196

## SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
DEL ROSA VILLA

Fiscal Period:  
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:  
1235130915

OSHPD Facility Number:  
206360077

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	\$ 21,444	\$ 0	\$ 21,444	(Sch 2)
160	.20-.39	Fringe Benefits	6700	8,080	0	8,080	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	7,954	0	7,954	(Sch 4)
160		Activities - Total	6700	\$ 37,478	\$ 0	\$ 37,478	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 148,948	\$ 0	\$ 148,948	(Sch 6)
165	.20-.39	Fringe Benefits	6900	23,388	0	23,388	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	630,799	(260)	630,539	(Sch 6)
165		Administration - Total	6900	\$ 803,135	\$ (260)	\$ 802,875	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 60,698	\$ 0	\$ 60,698	(Sch 3)
166	.20-.39	Fringe Benefits	6900	24,865	0	24,865	(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	\$ 85,563	\$ 0	\$ 85,563	
167		CDPH Licensing Fees	6900	\$ 28,525	\$ 0	\$ 28,525	(Sch 6)
168		Professional Liability Insurance	6900	\$ 146,323	\$ 0	\$ 146,323	(Sch 6)
169		Quality Assurance Fees	6900	\$ 503,670	\$ 0	\$ 503,670	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 64,501	\$ 0	\$ 64,501	(Sch 3)
170	.20-.39	Fringe Benefits	6800	25,574	0	25,574	(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	\$ 90,075	\$ 0	\$ 90,075	
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>		\$ 1,739,965	\$ (260)	\$ 1,739,705	
200		<b>Total</b>		\$ 5,976,939	\$ (12,312)	\$ 5,964,627	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 32,607
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\* For informational purposes only, this amount is included in various cost centers above.

Provider Name:

DEL ROSA VILLA

NPI:

1235130915

OSHPD Facility Number:

206360077

Fiscal Period:

JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

Line No.	Sub No.	TOTAL ADJ (Page 1)	AUDIT ADJ 2 - 4	AUDIT ADJ 5	AUDIT ADJ					
005	1	Plant Operations and Maintenance - Salaries and Wages	0							
005	2	Plant Operations and Maintenance - Fringe Benefits	0							
005	3	Plant Operations and Maintenance - Agency Staff	0							
005	4	Plant Operations and Maintenance - Other - Nonlabor	0							
010	1	Housekeeping - Salaries and Wages	0							
010	2	Housekeeping - Fringe Benefits	0							
010	3	Housekeeping - Agency Staff	0							
010	4	Housekeeping - Other - Nonlabor	0							
015	4	Depreciation: Buildings and Improvements	0							
020	4	Depreciation: Leasehold Improvements	0							
025	4	Depreciation: Equipment	0							
030	4	Depreciation and Amortization - Other	0							
035	4	Leases and Rentals	0							
040	4	Property Taxes	0							
045	4	Property Insurance	0							
050	4	Interest - Property, Plant, and Equipment	0							
055	4	Interest - Other	0							
060	1	Laundry and Linen - Salaries and Wages	0							
060	2	Laundry and Linen - Fringe Benefits	0							
060	3	Laundry and Linen - Agency Staff	0							
060	4	Laundry and Linen - Other - Nonlabor	0							
065	1	Dietary - Salaries and Wages	0							
065	2	Dietary - Fringe Benefits	0							
065	3	Dietary - Agency Staff	0							
065	4	Dietary - Other - Nonlabor	0							
070	4	Provision for Bad Debts	0							
075	1	Patient Supplies - Salaries and Wages	0							
075	2	Patient Supplies - Fringe Benefits	0							
075	3	Patient Supplies - Agency Staff	0							
075	4	Patient Supplies - Other - Nonlabor	0							
077	1	Specialized Support Surfaces - Salaries and Wages	0							
077	2	Specialized Support Surfaces - Fringe Benefits	0							
077	3	Specialized Support Surfaces - Agency Staff	0							
077	4	Specialized Support Surfaces - Other - Nonlabor	0							
080	1	Physical Therapy - Salaries and Wages	0							
080	2	Physical Therapy - Fringe Benefits	0							
080	3	Physical Therapy - Agency Staff	0							
080	4	Physical Therapy - Other - Nonlabor	0							
081	1	Respiratory Therapy - Salaries and Wages	0							
081	2	Respiratory Therapy - Fringe Benefits	0							
081	3	Respiratory Therapy - Agency Staff	0							
081	4	Respiratory Therapy - Other - Nonlabor	0							
082	1	Occupational Therapy - Salaries and Wages	0							
082	2	Occupational Therapy - Fringe Benefits	0							
082	3	Occupational Therapy - Agency Staff	0							
082	4	Occupational Therapy - Other - Nonlabor	0							







Provider Name							Fiscal Period	NPI	Adjustments	
DEL ROSA VILLA							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1235130915	12	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>MEMORANDUM ADJUSTMENT</u>										
1	Not Reported			8	210		Total Facility Group Health Insurance To include group health insurance costs in the audit report for informational purpose only. 42 CFR 413.5, 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$0	\$32,607	\$32,607

Provider Name							Fiscal Period	NPI	Adjustments	
DEL ROSA VILLA							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1235130915	12	
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 COSTS</b>										
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	\$104,963		
2							To adjust Pharmerica expense to agree with expense applicable to the audit period. 42 CFR 413.5 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.1, 2304 and 2306		(\$4,679)	
3							To eliminate interest expense for a survivor trust not related to patient care and due to insufficient documentation. 42 CFR 413.9(c)(3), 413.20 and 413.24 CMS Pub. 15-1, Sections 2102.3, 2105, 2300 and 2304		(5,202)	
4							To eliminate Plott Management expenses due to lack of documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 W&I Code, Section 14124.2(b)		<u>(2,171)</u> (\$12,052)	\$92,911
5	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To include provider's adjustment inadvertently excluded from the cost report. 42 CFR 413.20 and 413.24. CMS Pub. 15-1, Sections 2300 and 2304	\$630,799	(\$260)	\$630,539

Provider Name							Fiscal Period	NPI		Adjustments
DEL ROSA VILLA							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1235130915		12
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<b><u>ADJUSTMENTS TO REPORTED STATISTICS</u></b>										
6	10.7	165	1,2,3	7	165	Administration (Square Feet)	646	175	821	
	10.7	175	1	7	N/A	Total Statistics - Square Feet	16,102	175	16,277	
	10.7	175	2	7	N/A	Total Statistics - Square Feet	15,856	175	16,031	
	10.7	175	3	7	N/A	Total Statistics - Square Feet	15,741	175	15,916	
To adjust square footage statistics to agree with the prior year audited square footage in order to properly allocate indirect costs. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306										
7	10.7	105	4	7	105	Skilled Nursing Care (Pounds of Laundry)	0	67,114	67,114	
	10.7	110	4	7	110	Intermediate Care	0	374	374	
	10.7	175	4	7	N/A	Total Statistics - Pounds of Laundry	0	67,488	67,488	
To establish pounds of laundry statistics to agree with the provider's records. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306										
8	10.7	105	5	7	105	Skilled Nursing Care (Meals Served)	0	99,459	99,459	
	10.7	110	5	7	110	Intermediate Care	0	561	561	
	10.7	175	5	7	N/A	Total Statistics - Meals Served	0	100,020	100,020	
To establish meals served statistics to agree with the provider's records. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306										

Provider Name							Fiscal Period	NPI		Adjustments
DEL ROSA VILLA							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1235130915		12
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>										
9	4.1	5	2	1	15	Medi-Cal Days of Service - Skilled Nursing Care To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: January 1, 2012 through December 31, 2012 Payment Period: January 1, 2012 through January 31, 2014 Report Date: February 14, 2014 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	30,313	(20)	30,293	
10	4.1	10	2	1	21	Medi-Cal Days of Service - Intermediate Care To adjust reported Medi-Cal Intermediate Care Facility days based on the following Fiscal Intermediary Payment Data: Service Period: January 1, 2012 through December 31, 2012 Payment Period: January 1, 2012 through January 31, 2014 Report Date: February 14, 2014 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	187	(187)	0	
11	Not Reported			1	16	Medi-Cal Managed Care Days - Skilled Nursing Care 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	186	186	

Provider Name							Fiscal Period			NPI		Adjustments
DEL ROSA VILLA							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012			1235130915		12
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>												
12	Not Reported			1	14		Overpayments To recover transportation fees charged to patients by the provider against the Share of Cost. 42 CFR 413.5 and 413.20 CMS Pub. 15-1, Sections 2300 and 2409 CCR, Title 22, Sections 50786 and 51458.1	\$0	\$1,550	\$1,550		