

**REPORT  
ON THE  
RATE SETTING AUDIT**

**THE ROWLAND  
COVINA, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1376593004**

**FISCAL PERIOD ENDED  
MARCH 31, 2012**

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

**Section Chief: Julio M. Cueto  
Audit Supervisor: Virat Shah  
Auditor: Emmanuel Ypil**



TOBY DOUGLAS  
DIRECTOR

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



EDMUND G. BROWN JR.  
GOVERNOR

February 3, 2014

Administrator  
The Rowland  
330 West Rowland Avenue  
Covina, CA 91723

THE ROWLAND  
NATIONAL PROVIDER IDENTIFIER (NPI) 1376593004  
FISCAL PERIOD ENDED MARCH 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 was limited to a review of the cost report and accompanying financial statements, Medi-Cal payment data reports, prior fiscal period's Medi-Cal program audit report, and Medicare audit report for the current fiscal period, if applicable and available.

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

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules
2. Audit adjustments that include a summary of the total due the State in the amount of \$53,393, 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.

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: Victoria Hindley, Healthcare Coordinator  
Accurate Business Results  
4541 East Anaheim Street  
Long Beach, CA 90804

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

Provider Name:  
THE ROWLAND

Fiscal Period:  
APRIL 1, 2011 THROUGH MARCH 31, 2012

NPI:  
1376593004

OSHPD Facility No.:  
206190662

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	\$ 3,249,228	\$ 76.12
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 613,606	\$ 14.38
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 841,337	\$ 19.71
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 134,594	\$ 3.15
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 91,640	\$ 2.15
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 33,591	\$ 0.79
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 48,654	\$ 1.14
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 497,034	\$ 11.64
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 409,116	\$ 9.58
11	Cost of Routine Service/Audited Total Costs	\$ 5,908,958	\$ 5,918,800	\$ 138.67
12	Total Patient Days (Adj )	42,683	42,683	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 138.44	\$ 138.67	
14	Overpayments (Adj 5)	\$ 0	\$ (53,393)	
15	Medi-Cal Days (Adj 4)	26,995	26,406	
16	Medi-Cal Managed Care Days (Adj )		0	
<b>INTERMEDIATE CARE</b>				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
18	Total Patient Days (Adj )	0	0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj )	\$ 0	\$ 0	
21	Medi-Cal Days (Adj )	0	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:  
THE ROWLAND

Fiscal Period:  
APRIL 1, 2011 THROUGH MARCH 31, 2012

NPI:  
1376593004

OSHPD Facility No.:  
206190662

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:**  
THE ROWLAND

**Fiscal Period:**  
APRIL 1, 2011 THROUGH MARCH 31, 2012

**NPI:**  
1376593004

**OSHPD Facility No.:**  
206190662

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	\$ 48,835	\$ 48,835		
160	Activities	89,178		\$ 89,178	
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	120,000	0	0	120,000
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	41,900	0	0	41,900
083	Speech Pathology	5,040	0	0	5,040
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	3,111,215	48,835	89,178	3,249,228 *
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>\$ 3,416,168</b>	<b>\$ 48,835</b>	<b>\$ 89,178</b>	<b>\$ 3,416,168</b>

\* (To Schedule 1)

**ALLOCATION OF GENERAL SERVICES  
INDIRECT CARE LABOR**

Provider Name: THE ROWLAND      NPI: 1376593004      OSHPD Facility Number: 206190662      Fiscal Period: APRIL 1, 2011 THROUGH MARCH 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	\$ 0	\$ 0										
010	Housekeeping	124,355	0	\$ 124,355									
060	Laundry and Linen	82,758	0	2,233	\$ 84,991								
065	Dietary	349,193	0	13,547	0	\$ 362,740							
155	Social Services	N/A	0	152	0	0	\$ 152						
160	Activities	N/A	0	5,528	0	0	0	\$ 5,528					
165	Administration	N/A	0	7,582	0	0	0	0		\$ 7,582	\$ 7,582		
166	Medical Records	30,600	0	0	0	0	0	0		30,600		\$ 30,600	
170	Inservice Education - Nursing	38,446	0	740	0	0	0	0	\$ 39,186				
	<b>ANCILLARY SERVICES</b>												
075	Patient Supplies		0	1,747	0	0	0	0	0	1,747	30	122	\$ 1,899
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		0	5,164	0	0	0	0	0	5,164	207	837	6,208
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	68	274	342
083	Speech Pathology		0	0	0	0	0	0	0	0	8	31	39
085	Pharmacy		0	0	0	0	0	0	0	0	236	953	1,190
090	Laboratory		0	0	0	0	0	0	0	0	59	239	298
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	152	614	767
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		0	86,751	84,991	362,740	152	5,528	39,186	579,348	6,803	27,455	613,606 *
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	911	0	0	0	0	0	911	18	74	1,004
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 625,352	\$ 0	\$ 124,355	\$ 84,991	\$ 362,740	\$ 152	\$ 5,528	\$ 39,186	\$ 587,170	\$ 7,582	\$ 30,600	\$ 625,352

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
OTHER - NONLABOR

Provider Name: THE ROWLAND      NPI: 1376593004      OSHPD Facility Number: 206190662      Fiscal Period: APRIL 1, 2011 THROUGH MARCH 31, 2012

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	\$ 284,012	\$ 284,012										
010	Housekeeping	29,351	692	\$ 30,043									
060	Laundry and Linen	34,909	5,086	539	\$ 40,535								
065	Dietary	357,399	30,865	3,273	0	\$ 391,537							
155	Social Services	2,178	346	37	0	0	\$ 2,561						
160	Activities	28,079	12,595	1,336	0	0	0	\$ 42,010					
165	Administration	N/A	17,275	1,832	0	0	0	0		\$ 19,107	\$ 19,107		
166	Medical Records	1,800	0	0	0	0	0	0		1,800		\$ 1,800	
170	Inservice Education - Nursing	455	1,687	179	0	0	0	0	\$ 2,321				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies	12,140	3,979	422	0	0	0	0	0	16,541	76	7	\$ 16,625
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	0	11,765	1,248	0	0	0	0	0	13,012	523	49	13,584
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	6,601	0	0	0	0	0	0	0	6,601	171	16	6,788
083	Speech Pathology	500	0	0	0	0	0	0	0	500	20	2	521
085	Pharmacy	168,901	0	0	0	0	0	0	0	168,901	595	56	169,552
090	Laboratory	42,361	0	0	0	0	0	0	0	42,361	149	14	42,524
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	108,867	0	0	0	0	0	0	0	108,867	384	36	109,287
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	125,013	197,646	20,958	40,535	391,537	2,561	42,010	2,321	822,580	17,143	1,615	841,337
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	8,148	2,076	220	0	0	0	0	0	10,444	46	4	10,495
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 1,210,714</b>	<b>\$ 284,012</b>	<b>\$ 30,043</b>	<b>\$ 40,535</b>	<b>\$ 391,537</b>	<b>\$ 2,561</b>	<b>\$ 42,010</b>	<b>\$ 2,321</b>	<b>\$ 1,189,807</b>	<b>\$ 19,107</b>	<b>\$ 1,800</b>	<b>\$ 1,210,714</b>

\* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
THE ROWLAND

Fiscal Period:  
APRIL 1, 2011 THROUGH MARCH 31, 2012

NPI:  
1376593004

OSHPD Facility Number:  
206190662

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)	\$ 144,595	59%							
	Property Tax (line 40)	98,449	41%	\$ 243,044						
005	Plant Operations and Maintenance			664	\$ 664					
010	Housekeeping			591	2	\$ 592				
060	Laundry and Linen			4,341	12	11	\$ 4,363			
065	Dietary			26,340	72	65	0	\$ 26,477		
155	Social Services			295	1	1	0	0	\$ 297	
160	Activities			10,749	29	26	0	0	0	\$ 10,805
165	Administration			14,743	40	36	0	0	0	0
166	Medical Records			0	0	0	0	0	0	0
170	Inservice Education - Nursing			1,440	4	4	0	0	0	0
<b>ANCILLARY SERVICES</b>										
075	Patient Supplies			3,396	9	8	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			10,040	28	25	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			168,674	462	413	4,363	26,477	297	10,805
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			1,772	5	4	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 243,044</b>	<b>100%</b>	<b>\$ 243,044</b>	<b>\$ 664</b>	<b>\$ 592</b>	<b>\$ 4,363</b>	<b>\$ 26,477</b>	<b>\$ 297</b>	<b>\$ 10,805</b>

\* (To Schedule 1)

## ALLOCATION OF CAPITAL COSTS

Provider Name:  
THE ROWLAND

Fiscal Period:  
APRIL 1, 2011 THROUGH MARCH 31, 2012

NPI:  
1376593004

OSHPD Facility Number:  
206190662

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 59% Of Total	Property Tax 41% Of Total
	<b>GENERAL SERVICES</b>									
	Capital Related (excluding lines 40 & 45)	\$ 144,595	59%							
	Property Tax (line 40)	98,449	41%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 14,819	\$ 14,819				
166	Medical Records				0		\$ 0			
170	Inservice Education - Nursing			\$ 1,447						
	<b>ANCILLARY SERVICES</b>									
075	Patient Supplies			0	3,414	59	0	\$ 3,473	\$ 2,066	\$ 1,407
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	10,092	405	0	10,497	6,245	4,252
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	133	0	133	79	54
083	Speech Pathology			0	0	15	0	15	9	6
085	Pharmacy			0	0	462	0	462	275	187
090	Laboratory			0	0	116	0	116	69	47
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	298	0	298	177	121
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			1,447	212,938	13,296	0	226,234	134,594	91,640
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	1,781	36	0	1,817	1,081	736
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 243,044	100%	\$ 1,447	\$ 228,225	\$ 14,819	\$ 0	\$ 243,044	\$ 144,595	\$ 98,449

\* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:  
THE ROWLAND

NPI:  
1376593004

OSHPD Facility Number:  
206190662

Fiscal Period:  
APRIL 1, 2011 THROUGH MARCH 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. 41% of Total	DPH Licensing Fees 3% of Total	Professional Liability Ins. 5% of Total	Quality Assur. Fees 50% of Total	Caregiver Training 0% of Total
	<b>GENERAL SERVICES</b>													
045	Property Insurance	\$ 75,151												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	380,837												
	Total Costs Allocable as Administration	455,988	41%											
167	CDPH Licensing Fees	37,440	3%											
168	Professional Liability Insurance	54,228	5%											
169	Quality Assurance Fees	553,979	50%											
174	Caregiver Training	0	0%											
	Total	1,101,635	100%						\$ 1,101,635					
	<b>ANCILLARY SERVICES</b>													
075	Patient Supplies			\$ 0	\$ 1,747	\$ 16,541	\$ 3,414	\$ 21,701	4,410	\$ 1,825	\$ 150	\$ 217	\$ 2,218	\$ 0
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			120,000	5,164	13,012	10,092	148,268	30,128	12,471	1,024	1,483	15,151	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			41,900	0	6,601	0	48,501	9,856	4,079	335	485	4,956	0
083	Speech Pathology			5,040	0	500	0	5,540	1,126	466	38	55	566	0
085	Pharmacy			0	0	168,901	0	168,901	34,321	14,206	1,166	1,689	17,259	0
090	Laboratory			0	0	42,361	0	42,361	8,608	3,563	293	424	4,329	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	108,867	0	108,867	22,122	9,157	752	1,089	11,125	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			3,249,228	579,348	822,580	212,938	4,864,094	988,395	409,116	33,591	48,654	497,034	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	911	10,444	1,781	13,136	2,669	1,105	91	131	1,342	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	<b>SUBTOTAL</b>	\$ 1,101,635		\$ 3,416,168	\$ 587,170	\$ 1,189,807	\$ 228,225	\$ 5,421,370	\$ 1,101,635					
	Total Administrative Costs							\$ 1,101,635		\$ 455,988	\$ 37,440	\$ 54,228	\$ 553,979	\$ 0
	Unit Cost Multiplier							0.20320234						
	Accumulated Administration Costs (Sch 2 thru 5)				\$ 38,182	\$ 20,907	\$ 14,819	\$ 73,908						
	<b>TOTAL FACILITY COSTS</b>							\$ 6,596,913						

\* (To Schedule 1)

## STATISTICS FOR COST ALLOCATION

Provider Name: THE ROWLAND NPI: 1376593004 OSHPD Facility Number: 206190662 Fiscal Period: APRIL 1, 2011 THROUGH MARCH 31, 2012

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 3)	Plant Ops (SQ FT) 5 (Adj 3)	Hskpng (SQ FT) 10 (Adj 3)	Laundry (LBS) 60	Dietary (MEALS) 65	Soc Srvs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	Inserv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	<b>GENERAL SERVICES</b>										
005	Plant Operations and Maintenance	90									
010	Housekeeping	80	80								
060	Laundry and Linen	588	588	588							
065	Dietary	3,568	3,568	3,568							
155	Social Services	40	40	40							
160	Activities	1,456	1,456	1,456							
165	Administration	1,997	1,997	1,997							
166	Medical Records										
170	Inservice Education - Nursing	195	195	195							
	<b>ANCILLARY SERVICES</b>										
075	Patient Supplies	460	460	460						21,701	21,701
077	Specialized Support Surfaces									0	0
080	Physical Therapy	1,360	1,360	1,360						148,268	148,268
081	Respiratory Therapy									0	0
082	Occupational Therapy									48,501	48,501
083	Speech Pathology									5,540	5,540
085	Pharmacy									168,901	168,901
090	Laboratory									42,361	42,361
095	Home Health Services									0	0
100	Other Ancillary Services									108,867	108,867
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care	22,848	22,848	22,848	211,510	126,906	3,236,228	3,236,228	3,236,228	4,864,094	4,864,094
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	240	240	240						13,136	13,136
145	Other Nonreimbursable									0	0
	<b>TOTAL STATISTICS</b>	32,922	32,832	32,752	211,510	126,906	3,236,228	3,236,228	3,236,228	5,421,370	5,421,370
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 48,835 0.015090099	\$ 89,178 0.027556155			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ - 0.000000000	\$ 124,355 3.79686737	\$ 84,991 0.40182761	\$ 362,740 2.85833785	\$ 152 0.00004693	\$ 5,528 0.00170824	\$ 39,186 0.01210866	\$ 7,582 0.00139860	\$ 30,600 0.00564433
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 284,012 8.65046296	\$ 30,043 0.91728863	\$ 40,535 0.19164502	\$ 391,537 3.08525001	\$ 2,561 0.00079126	\$ 42,010 0.01298105	\$ 2,321 0.00071710	\$ 19,107 0.00352435	\$ 1,800 0.00033202
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 243,044 7.38241905	\$ 664 0.02023689	\$ 592 0.01808172	\$ 4,363 0.02062973	\$ 26,477 0.20863625	\$ 297 0.00009172	\$ 10,805 0.00333864	\$ 1,447 0.00044714	\$ 14,819 0.00273348	\$ - 0.00000000

## SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
THE ROWLAND

Fiscal Period:  
APRIL 1, 2011 THROUGH MARCH 31, 2012

NPI:  
1376593004

OSHPD Facility Number:  
206190662

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	\$	\$ 0	\$ 0	(Sch 3)
005	.20-.39	Fringe Benefits	6200		0	0	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	284,012	0	284,012	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 284,012	\$ 0	\$ 284,012	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 101,804	\$ 0	\$ 101,804	(Sch 3)
010	.20-.39	Fringe Benefits	6300	22,551	0	22,551	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	29,351	0	29,351	(Sch 4)
010		Housekeeping - Total	6300	\$ 153,706	\$ 0	\$ 153,706	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	5,616	0	5,616	(Sch 5)
025		Depreciation: Equipment	7140	31,435	0	31,435	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	(41,491)	45,000	3,509	(Sch 5)
040		Property Taxes	7300	98,449	0	98,449	(Sch 5)
045		Property Insurance	7400	75,151	0	75,151	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500	104,035	0	104,035	(Sch 5)
055		Interest - Other	7600		0	0	(Sch 6)
057		<b>Subtotal 005 - 055</b>		\$ 710,913	\$ 45,000	\$ 755,913	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 67,222	\$ 0	\$ 67,222	(Sch 3)
060	.20-.39	Fringe Benefits	6400	15,536	0	15,536	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	34,909	0	34,909	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 117,667	\$ 0	\$ 117,667	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 281,850	\$ 0	\$ 281,850	(Sch 3)
065	.20-.39	Fringe Benefits	6500	67,343	0	67,343	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	357,399	0	357,399	(Sch 4)
065		Dietary - Total	6500	\$ 706,592	\$ 0	\$ 706,592	
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	12,140	0	12,140	(Sch 4)
075		Patient Supplies - Total	8100	\$ 12,140	\$ 0	\$ 12,140	
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:  
THE ROWLAND

Fiscal Period:  
APRIL 1, 2011 THROUGH MARCH 31, 2012

NPI:  
1376593004

OSHPD Facility Number:  
206190662

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
080		Physical Therapy					
080	.01-.19	Salaries and Wages	8200	\$	\$	0	\$ 0 (Sch 2)
080	.20-.39	Fringe Benefits	8200			0	0 (Sch 2)
080	.79	Agency Staff	8200	120,000		0	120,000 (Sch 2)
080	.40-.99	Other - Nonlabor	8200			0	0 (Sch 4)
080		Physical Therapy - Total	8200	\$ 120,000	\$ 0	\$ 0	\$ 120,000
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	\$ 0
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$	\$	0	\$ 0 (Sch 2)
082	.20-.39	Fringe Benefits	8250			0	0 (Sch 2)
082	.79	Agency Staff	8250	41,900		0	41,900 (Sch 2)
082	.40-.99	Other - Nonlabor	8250	6,601		0	6,601 (Sch 4)
082		Occupational Therapy - Total	8250	\$ 48,501	\$ 0	\$ 0	\$ 48,501
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$	\$	0	\$ 0 (Sch 2)
083	.20-.39	Fringe Benefits	8280			0	0 (Sch 2)
083	.79	Agency Staff	8280	5,040		0	5,040 (Sch 2)
083	.40-.99	Other - Nonlabor	8280	500		0	500 (Sch 4)
083		Speech Pathology - Total	8280	\$ 5,540	\$ 0	\$ 0	\$ 5,540
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	168,901		0	168,901 (Sch 4)
085		Pharmacy - Total	8300	\$ 168,901	\$ 0	\$ 0	\$ 168,901
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	42,361		0	42,361 (Sch 4)
090		Laboratory - Total	8400	\$ 42,361	\$ 0	\$ 0	\$ 42,361
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	\$ 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	108,867		0	108,867 (Sch 4)
100		Other Ancillary Services - Total	8900	\$ 108,867	\$ 0	\$ 0	\$ 108,867

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
THE ROWLAND

Fiscal Period:  
APRIL 1, 2011 THROUGH MARCH 31, 2012

NPI:  
1376593004

OSHPD Facility Number:  
206190662

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		\$ 506,310	\$ 0	\$ 506,310	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 2,445,160	\$ 0	\$ 2,445,160	(Sch 2)
105	.20-.39	Fringe Benefits	6110	581,418	0	581,418	(Sch 2)
105	.49	Agency Staff	6110	84,637	0	84,637	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	125,013	0	125,013	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 3,236,228	\$ 0	\$ 3,236,228	
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:  
THE ROWLAND

Fiscal Period:  
APRIL 1, 2011 THROUGH MARCH 31, 2012

NPI:  
1376593004

OSHPD Facility Number:  
206190662

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
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
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
		<b>Other Nonreimbursable</b>				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0
139	.20-.39	Fringe Benefits	9100		0	0
139	.49	Agency Staff	9100		0	0
139	.40-.99	Other - Nonlabor	9100		0	0
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0
140	.20-.39	Fringe Benefits	8900		0	0
140	.49	Agency Staff	8900		0	0
140	.40-.99	Other - Nonlabor	8900	8,148	0	8,148
140		Beauty and Barber - Total	8900	\$ 8,148	\$ 0	\$ 8,148
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0
145	.20-.39	Fringe Benefits	9100		0	0
145	.49	Agency Staff	9100		0	0
145	.40-.99	Other - Nonlabor	9100		0	0
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		<b>Subtotal 105 - 145</b>		\$ 3,244,376	\$ 0	\$ 3,244,376
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 41,129	\$ 0	\$ 41,129
155	.20-.39	Fringe Benefits	6600	7,706	0	7,706
155	.49	Agency Staff	6600		0	0
155	.40-.99	Other - Nonlabor	6600	2,178	0	2,178
155		Social Services - Total	6600	\$ 51,013	\$ 0	\$ 51,013

## SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
THE ROWLAND

Fiscal Period:  
APRIL 1, 2011 THROUGH MARCH 31, 2012

NPI:  
1376593004

OSHPD Facility Number:  
206190662

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	\$ 70,341	\$ 0	\$ 70,341	(Sch 2)
160	.20-.39	Fringe Benefits	6700	18,837	0	18,837	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	28,079	0	28,079	(Sch 4)
160		Activities - Total	6700	\$ 117,257	\$ 0	\$ 117,257	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 12,600	\$ 0	\$ 12,600	(Sch 6)
165	.20-.39	Fringe Benefits	6900	2,082	0	2,082	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	366,155	0	366,155	(Sch 6)
165		Administration - Total	6900	\$ 380,837	\$ 0	\$ 380,837	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 28,080	\$ 0	\$ 28,080	(Sch 3)
166	.20-.39	Fringe Benefits	6900	2,520	0	2,520	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	1,800	0	1,800	(Sch 4)
166		Medical Records - Total	6900	\$ 32,400	\$ 0	\$ 32,400	
167		CDPH Licensing Fees	6900	\$ 37,440	\$ 0	\$ 37,440	(Sch 6)
168		Professional Liability Insurance	6900	\$ 54,228	\$ 0	\$ 54,228	(Sch 6)
169		Quality Assurance Fees	6900	\$ 553,979	\$ 0	\$ 553,979	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 31,500	\$ 0	\$ 31,500	(Sch 3)
170	.20-.39	Fringe Benefits	6800	6,946	0	6,946	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	455	0	455	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 38,901	\$ 0	\$ 38,901	
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>		\$ 1,266,055	\$ 0	\$ 1,266,055	
200		<b>Total</b>		\$ 6,551,913	\$ 45,000	\$ 6,596,913	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 208,404
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\* For informational purposes only, this amount is included in various cost centers above.







Provider Name: THE ROWLAND  
 NPI: 1376593004  
 OSHPD Facility Number: 206190662  
 Fiscal Period: APRIL 1, 2011 THROUGH MARCH 31, 2012

Line No.	Sub No.	Description	TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ						
167	4	CDPH Licensing Fees	0								
168	4	Professional Liability Insurance	0								
169	4	Quality Assurance Fees	0								
170	1	Inservice Education - Nursing - Salaries and Wages	0								
170	2	Inservice Education - Nursing - Fringe Benefits	0								
170	3	Inservice Education - Nursing - Agency Staff	0								
170	4	Inservice Education - Nursing - Other - Nonlabor	0								
174	1	Caregiver Training - Salaries and Wages	0								
174	2	Caregiver Training - Fringe Benefits	0								
174	3	Caregiver Training - Agency Staff	0								
174	4	Caregiver Training - Other - Nonlabor	0								
200		Total	\$45,000	45,000	0	0	0	0	0	0	0
			(To Sch 8)								

Provider Name							Fiscal Period			NPI		Adjustments
THE ROWLAND							APRIL 1, 2011 THROUGH MARCH 31, 2012			1376593004		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						
<u>MEMORANDUM ADJUSTMENT</u>												
1	Not Reported			8	210		Total Facility Group Health Insurance To include Group Health Insurance in the audit for informational purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$0	\$208,404	\$208,404		

Provider Name							Fiscal Period	NPI	Adjustments	
THE ROWLAND							APRIL 1, 2011 THROUGH MARCH 31, 2012	1376593004	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>ADJUSTMENT TO REPORTED COSTS</b>										
2	10.5	035	4	8A-1	035	4	Leases and Rentals To adjust the reported expenses on the cost report 10.5 to agree with the cost report 10.1(3) column 14. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	(\$41,491)	\$45,000	\$3,509

Provider Name							Fiscal Period		NPI		Adjustments
THE ROWLAND							APRIL 1, 2011 THROUGH MARCH 31, 2012		1376593004		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					
<u>ADJUSTMENT TO REPORTED STATISTICS</u>											
3	10.7	155	1,2,3	7	155	1,2,3	Social Services (Square Feet)	1,496	(1,456)	40	
	10.7	160	1,2,3	7	160	1,2,3	Activities	0	1,456	1,456	
	10.7	165	1,2,3	7	165	1,2,3	Administration	2,192	(195)	1,997	
	10.7	170	1,2,3	7	170	1,2,3	Inservice Education - Nursing	0	195	195	
							To correct the reported square footage statistics to agree with the prior year audited square footage.				
							42 CFR 413.20, 413.24, and 413.50				
							CMS Pub. 15-1, Sections 2300, 2304, and 2306				

Provider Name							Fiscal Period	NPI	Adjustments	
THE ROWLAND							APRIL 1, 2011 THROUGH MARCH 31, 2012	1376593004	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>ADJUSTMENT TO REPORTED PATIENT DAYS</u></b>										
4	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: April 1, 2011 through March 31, 2012 Payment Period: April 1, 2011 through August 31, 2013 Report Date: September 27, 2013 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408 CCR, Title 22, Section 51541	26,995	(589)	26,406	

Provider Name							Fiscal Period			NPI		Adjustments
THE ROWLAND							APRIL 1, 2011 THROUGH MARCH 31, 2012			1376593004		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						
<u>ADJUSTMENT TO OTHER MATTERS</u>												
5	Not Reported			1	14		Overpayments 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	\$53,393	\$53,393		