

**REPORT
ON THE
RATE SETTING AUDIT**

**ROSE GARDEN CONVALESCENT CENTER
PASADENA, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1801891395**

**FISCAL PERIOD ENDED
OCTOBER 31, 2012**

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

**Section Chief: Allen Dervi
Audit Supervisor: Celia Aviña
Auditor: Lok Lui**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

May 16, 2014

Administrator
Rose Garden Convalescent Center
1899 North Raymond Avenue
Pasadena, CA 91103

ROSE GARDEN CONVALESCENT CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1801891395
FISCAL PERIOD ENDED OCTOBER 31, 2012

We have examined the facility's Integrated Disclosure and Medi-Cal Cost Report for the above-referenced fiscal period. We also examined the facility's use of and Records of Noncovered Services deducted from patient share of cost. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code 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 \$83,548, 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.

Administrator
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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:

Lisa Alder, Chief
Department of Health Care Services
Office of Administrative Hearings and Appeals
MS 0017
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—Burbank at (818) 295-2620.

Original Signed By

Allen Dervi, Chief
Audits Section—Burbank
Financial Audits Branch

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
ROSE GARDEN CONVALESCENT CENTER

Fiscal Period:
NOVEMBER 1, 2011 THROUGH OCTOBER 31, 2012

NPI:
1801891395

OSHPD Facility No.:
206190270

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	\$ 1,582,747	\$ 68.93
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 571,193	\$ 24.88
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 428,791	\$ 18.67
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 15,439	\$ 0.67
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 277	\$ 0.01
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 14,993	\$ 0.65
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 23,018	\$ 1.00
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 195,216	\$ 8.50
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 194,794	\$ 8.48
11	Cost of Routine Service/Audited Total Costs	\$ 3,372,720	\$ 3,026,468	\$ 131.81
12	Total Patient Days (Adj 30)	23,275	22,961	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 144.91	\$ 131.81	
14	Overpayments (Adj 41)	\$ 0	\$ (83,548)	
15	Medi-Cal Days (Adj 31)	17,979	16,741	
16	Medi-Cal Managed Care Days (Adj)		0	
INTERMEDIATE CARE				
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	
MENTALLY DISORDERED CARE				
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	
DEVELOPMENTALLY DISABLED CARE				
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	
SUBACUTE CARE				
31	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 1,456,574	\$ 215.50
32	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 244,018	\$ 36.10
33	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 652,460	\$ 96.53
34	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 4,794	\$ 0.71
35	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 86	\$ 0.01
36	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 13,605	\$ 2.01
37	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 20,887	\$ 3.09
38	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 177,146	\$ 26.21
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	\$ 176,764	\$ 26.15
41	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 3,015,120	\$ 2,746,335	\$ 406.32
42	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	6,444	6,759	
43	Cost Per Patient Day (Cost Divided by Days)	\$ 467.90	\$ 406.32	
44	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
ROSE GARDEN CONVALESCENT CENTER

Fiscal Period:
NOVEMBER 1, 2011 THROUGH OCTOBER 31, 2012

NPI:
1801891395

OSHPD Facility No.:
206190270

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
SUBACUTE CARE - PEDIATRIC				
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	
TRANSITIONAL INPATIENT CARE				
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	
HOSPICE INPATIENT CARE				
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	
OTHER ROUTINE SERVICES				
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	

* (From Subacute Care Schedule 1)

**ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR**

Provider Name:
ROSE GARDEN CONVALESCENT CENTER

Fiscal Period:
NOVEMBER 1, 2011 THROUGH OCTOBER 31, 2012

NPI:
1801891395

OSHPD Facility No.:
206190270

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	\$ 45,543	\$ 45,543		
160	Activities	84,882		\$ 84,882	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
	ANCILLARY SERVICES				
075	Patient Supplies	0	0	0	0 ***
077	Specialized Support Surfaces	N/A	0	0	0 ***
080	Physical Therapy	0	0	0	0 ***
081	Respiratory Therapy	0	0	0	0 ***
082	Occupational Therapy	0	0	0	0 ***
083	Speech Pathology	0	0	0	0 ***
085	Pharmacy	0	0	0	0 ***
090	Laboratory	0	0	0	0 ***
095	Home Health Services	0	0	0	0 ***
100	Other Ancillary Services	0	0	0	0 ***
101	Subacute Care Ancillary Services	0	0	0	0 ***
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
	ROUTINE SERVICES				
105	Skilled Nursing Care	1,522,089	21,181	39,477	1,582,747 *
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	1,386,807	24,362	45,405	1,456,574 **
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	\$ 3,039,321	\$ 45,543	\$ 84,882	\$ 3,039,321

* (To Schedule 1)

** (To Subacute Care Schedule 1)

*** (To Subacute Care Schedule 2)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
ROSE GARDEN CONVALESCENT CENTER

NPI:
1801891395

OSHPD Facility Number:
206190270

Fiscal Period:
NOVEMBER 1, 2011 THROUGH OCTOBER 31, 2012

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	\$ 146,929	\$ 146,929										
010	Housekeeping	42,738	3,346	\$ 46,084									
060	Laundry and Linen	127,646	6,964	2,235	\$ 136,845								
065	Dietary	238,927	7,402	2,376	0	\$ 248,705							
155	Social Services	N/A	1,960	629	0	\$ 2,589							
160	Activities	N/A	3,960	1,271	0	0	\$ 5,231						
165	Administration	N/A	6,932	2,225	0	0	0		\$ 9,157	\$ 9,157			
166	Medical Records	212,057	1,378	442	0	0	0		213,878		\$ 213,878		
170	Inservice Education - Nursing	68,049	263	84	0	0	0	\$ 68,396					
ANCILLARY SERVICES													
075	Patient Supplies		287	92	0	0	0	0	0	379	2	50	\$ 431
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	6	140	146
080	Physical Therapy		1,498	481	0	0	0	0	0	1,979	284	6,633	8,896
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		1,490	478	0	0	0	0	0	1,968	182	4,257	6,407
083	Speech Pathology		0	0	0	0	0	0	0	0	16	373	389
085	Pharmacy		199	64	0	0	0	0	0	263	225	5,255	5,743
090	Laboratory		0	0	0	0	0	0	0	0	24	556	580
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	13	315	328
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		88,033	28,255	105,723	205,479	1,204	2,433	31,810	462,937	4,444	103,812	571,193
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		22,883	7,344	31,122	43,226	1,385	2,798	36,586	145,344	3,953	92,343	241,640
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		335	107	0	0	0	0	0	442	6	145	593
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 836,346	\$ 146,929	\$ 46,084	\$ 136,845	\$ 248,705	\$ 2,589	\$ 5,231	\$ 68,396	\$ 613,312	\$ 9,157	\$ 213,878	\$ 836,346

* (To Schedule 1)
** (To Subacute Care Schedule 1)
*** (To Subacute Care Schedule 2)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
ROSE GARDEN CONVALESCENT CENTER

NPI:
1801891395

OSHPD Facility Number:
206190270

Fiscal Period:
NOVEMBER 1, 2011 THROUGH OCTOBER 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
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 177,598	\$ 177,598										
010	Housekeeping	42,353	4,045	\$ 46,398									
060	Laundry and Linen	25,911	8,417	2,250	\$ 36,578								
065	Dietary	120,671	8,947	2,392	0	\$ 132,010							
155	Social Services	992	2,369	633	0	0	\$ 3,994						
160	Activities	3,620	4,786	1,280	0	0	0	\$ 9,686					
165	Administration	N/A	8,379	2,240	0	0	0	0		\$ 10,619	\$ 10,619		
166	Medical Records	2,700	1,666	445	0	0	0	0		4,812		\$ 4,812	
170	Inservice Education - Nursing	0	318	85	0	0	0	0	\$ 403				
ANCILLARY SERVICES													
075	Patient Supplies	345	347	93	0	0	0	0	0	784	3	1	\$ 788
077	Specialized Support Surfaces	3,340	0	0	0	0	0	0	0	3,340	7	3	3,350
080	Physical Therapy	154,105	1,811	484	0	0	0	0	0	156,400	329	149	156,878
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	97,304	1,801	481	0	0	0	0	0	99,586	211	96	99,893
083	Speech Pathology	8,922	0	0	0	0	0	0	0	8,922	19	8	8,949
085	Pharmacy	125,042	241	64	0	0	0	0	0	125,347	261	118	125,726
090	Laboratory	13,287	0	0	0	0	0	0	0	13,287	28	13	13,327
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	7,530	0	0	0	0	0	0	0	7,530	16	7	7,553
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	142,570	106,409	28,447	28,260	109,066	1,858	4,505	187	421,301	5,154	2,335	428,791
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	527,820	27,659	7,394	8,319	22,944	2,137	5,181	215	601,669	4,585	2,077	608,331
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	2,456	404	108	0	0	0	0	0	2,969	7	3	2,979
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,456,566	\$ 177,598	\$ 46,398	\$ 36,578	\$ 132,010	\$ 3,994	\$ 9,686	\$ 403	\$ 1,441,136	\$ 10,619	\$ 4,812	\$ 1,456,566

* (To Schedule 1)
** (To Subacute Care Schedule 1)
*** (To Subacute Care Schedule 2)

ALLOCATION OF CAPITAL COSTS

Provider Name:
ROSE GARDEN CONVALESCENT CENTER

Fiscal Period:
NOVEMBER 1, 2011 THROUGH OCTOBER 31, 2012

NPI:
1801891395

OSHPD Facility Number:
206190270

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 98% Of Total	Property Tax 2% Of Total
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 20,827	98%							
	Property Tax (line 40)	374	2%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 1,024	\$ 1,024				
166	Medical Records				204		\$ 204			
170	Inservice Education - Nursing			\$ 39						
ANCILLARY SERVICES										
075	Patient Supplies			0	42	0	0	\$ 43	\$ 42	\$ 1 ***
077	Specialized Support Surfaces			0	0	1	0	1	1	0 ***
080	Physical Therapy			0	221	32	6	259	255	5 ***
081	Respiratory Therapy			0	0	0	0	0	0	0 ***
082	Occupational Therapy			0	220	20	4	244	240	4 ***
083	Speech Pathology			0	0	2	0	2	2	0 ***
085	Pharmacy			0	29	25	5	60	59	1 ***
090	Laboratory			0	0	3	1	3	3	0 ***
095	Home Health Services			0	0	0	0	0	0	0 ***
100	Other Ancillary Services			0	0	2	0	2	2	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			18	15,121	497	99	15,716	15,439	277 *
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			21	4,291	442	88	4,821	4,736	85 **
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	49	1	0	50	49	1
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 21,201	100%	\$ 39	\$ 19,974	\$ 1,024	\$ 204	\$ 21,201	\$ 20,827	\$ 374

* (To Schedule 1)
** (To Subacute Care Schedule 1)
*** (To Subacute Care Schedule 2)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
ROSE GARDEN CONVALESCENT CENTER

NPI:
1801891395

OSHPD Facility Number:
206190270

Fiscal Period:
NOVEMBER 1, 2011 THROUGH OCTOBER 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. 46% of Total	DPH Licensing Fees 4% of Total	Professional Liability Ins. 5% of Total	Quality Assur. Fees 46% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 2,443												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	398,881												
	Total Costs Allocable as Administration	401,324	46%											
167	CDPH Licensing Fees	30,889	4%											
168	Professional Liability Insurance	47,422	5%											
169	Quality Assurance Fees	402,192	46%											
174	Caregiver Training	0	0%											
	Total	881,827	100%						\$ 881,827					
ANCILLARY SERVICES														
075	Patient Supplies			\$ 0	\$ 379	\$ 784	\$ 42	\$ 1,206	208	\$ 95	\$ 7	\$ 11	\$ 95	\$ 0
077	Specialized Support Surfaces			0	0	3,340	0	3,340	576	262	20	31	263	0
080	Physical Therapy			0	1,979	156,400	221	158,599	27,349	12,447	958	1,471	12,474	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	1,968	99,586	220	101,775	17,550	7,987	615	944	8,004	0
083	Speech Pathology			0	0	8,922	0	8,922	1,539	700	54	83	702	0
085	Pharmacy			0	263	125,347	29	125,640	21,666	9,860	759	1,165	9,881	0
090	Laboratory			0	0	13,287	0	13,287	2,291	1,043	80	123	1,045	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	7,530	0	7,530	1,298	591	45	70	592	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			1,582,747	462,937	421,301	15,121	2,482,106	428,021	194,794	14,993	23,018	195,216	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			1,456,574	145,344	601,669	4,291	2,207,878	380,732	173,273	13,336	20,475	173,648	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	442	2,969	49	3,460	597	272	21	32	272	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 881,827		\$ 3,039,321	\$ 613,312	\$ 1,441,136	\$ 19,974	\$ 5,113,743	\$ 881,827					
	Total Administrative Costs							\$ 881,827		\$ 401,324	\$ 30,889	\$ 47,422	\$ 402,192	\$ 0
	Unit Cost Multiplier							0.17244255						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 223,035	\$ 15,430	\$ 1,227	\$ 239,692							
	TOTAL FACILITY COSTS							\$ 6,235,261						

* (To Schedule 1)
 ** (To Subacute Care Schedule 1)
 *** (To Subacute Care Schedule 2)

STATISTICS FOR COST ALLOCATION

Provider Name:
ROSE GARDEN CONVALESCENT CENTER

NPI:
1801891395

OSHPD Facility Number:
206190270

Fiscal Period:
NOVEMBER 1, 2011 THROUGH OCTOBER 31, 2012

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 27)	Plant Ops (SQ FT) 5 (Adj 27)	Hskpng (SQ FT) 10 (Adj 27)	Laundry (LBS) 60 (Adj 28)	Dietary (MEALS) 65 (Adj 29)	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	861									
010	Housekeeping	420	420								
060	Laundry and Linen	874	874	874							
065	Dietary	929	929	929							
155	Social Services	246	246	246							
160	Activities	497	497	497							
165	Administration	870	870	870							
166	Medical Records	173	173	173							
170	Inservice Education - Nursing	33	33	33							
	ANCILLARY SERVICES										
075	Patient Supplies	36	36	36						1,206	1,206
077	Specialized Support Surfaces									3,340	3,340
080	Physical Therapy	188	188	188						158,599	158,599
081	Respiratory Therapy									0	0
082	Occupational Therapy	187	187	187						101,775	101,775
083	Speech Pathology									8,922	8,922
085	Pharmacy	25	25	25						125,640	125,640
090	Laboratory									13,287	13,287
095	Home Health Services									0	0
100	Other Ancillary Services									7,530	7,530
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	11,049	11,049	11,049	147,718	67,497	1,664,659	1,664,659	1,664,659	2,482,106	2,482,106
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	2,872	2,872	2,872	43,484	14,199	1,914,627	1,914,627	1,914,627	2,207,878	2,207,878
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	42	42	42						3,460	3,460
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	19,302	18,441	18,021	191,202	81,696	3,579,286	3,579,286	3,579,286	5,113,743	5,113,743
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 45,543 0.012724046	\$ 84,882 0.023714786			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 146,929 7.96751803	\$ 46,084 2.55725862	\$ 136,845 0.71570724	\$ 248,705 3.04426799	\$ 2,589 0.00072336	\$ 5,231 0.00146141	\$ 68,396 0.01910893	\$ 9,157 0.00179058	\$ 213,878 0.04182416
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 177,598 9.63060572	\$ 46,398 2.57465481	\$ 36,578 0.19130761	\$ 132,010 1.61586476	\$ 3,994 0.00111600	\$ 9,686 0.00270613	\$ 403 0.00011253	\$ 10,619 0.00207648	\$ 4,812 0.00094090
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 21,201 1.09838359	\$ 946 0.05128292	\$ 483 0.02679429	\$ 1,028 0.00537770	\$ 1,093 0.01337804	\$ 289 0.00008086	\$ 585 0.00016336	\$ 39 0.00001085	\$ 1,024 0.00020015	\$ 204 0.00003980

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:

ROSE GARDEN CONVALESCENT CENTER

Fiscal Period:

NOVEMBER 1, 2011 THROUGH OCTOBER 31, 2012

NPI:

1801891395

OSHPD Facility Number:

206190270

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	\$ 116,768	\$ 0	\$ 116,768	(Sch 3)
005	.20-.39	Fringe Benefits	6200	30,161	0	30,161	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	177,598	0	177,598	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 324,527	\$ 0	\$ 324,527	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 33,965	\$ 0	\$ 33,965	(Sch 3)
010	.20-.39	Fringe Benefits	6300	8,773	0	8,773	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	42,353	0	42,353	(Sch 4)
010		Housekeeping - Total	6300	\$ 85,091	\$ 0	\$ 85,091	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 0	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	0	0	0	(Sch 5)
025		Depreciation: Equipment	7140	0	296	296	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	451,440	(430,909)	20,531	(Sch 5)
040		Property Taxes	7300	374	0	374	(Sch 5)
045		Property Insurance	7400	2,443	0	2,443	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500	0	0	0	(Sch 5)
055		Interest - Other	7600	0	0	0	(Sch 6)
057		Subtotal 005 - 055		\$ 863,875	\$ (430,613)	\$ 433,262	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 101,443	\$ 0	\$ 101,443	(Sch 3)
060	.20-.39	Fringe Benefits	6400	26,203	0	26,203	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	36,569	(10,658)	25,911	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 164,215	\$ (10,658)	\$ 153,557	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 189,881	\$ 0	\$ 189,881	(Sch 3)
065	.20-.39	Fringe Benefits	6500	49,046	0	49,046	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	121,916	(1,245)	120,671	(Sch 4)
065		Dietary - Total	6500	\$ 360,843	\$ (1,245)	\$ 359,598	
070		Provision for Bad Debts	7700	\$ 0	\$ 0	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$ 0	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100	0	0	0	(Sch 2)
075	.79	Agency Staff	8100	0	0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	3,212	(2,867)	345	(Sch 4)
075		Patient Supplies - Total	8100	\$ 3,212	\$ (2,867)	\$ 345	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	\$ 0	\$ 0	\$ 0	N/A
077	.20-.39	Fringe Benefits	8150	0	0	0	N/A
077	.79	Agency Staff	8150	0	0	0	N/A
077	.40-.99	Other - Nonlabor	8150	0	3,340	3,340	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 0	\$ 3,340	\$ 3,340	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
ROSE GARDEN CONVALESCENT CENTER

Fiscal Period:
NOVEMBER 1, 2011 THROUGH OCTOBER 31, 2012

NPI:
1801891395

OSHPD Facility Number:
206190270

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	\$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200	0	0	0	(Sch 2)
080	.79	Agency Staff	8200	0	0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	150,893	3,212	154,105	(Sch 4)
080		Physical Therapy - Total	8200	\$ 150,893	\$ 3,212	\$ 154,105	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$ 0	\$ 0	\$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220	0	0	0	(Sch 2)
081	.79	Agency Staff	8220	0	0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220	0	0	0	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$ 0	\$ 0	\$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250	0	0	0	(Sch 2)
082	.79	Agency Staff	8250	0	0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	97,304	0	97,304	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 97,304	\$ 0	\$ 97,304	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$ 0	\$ 0	\$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280	0	0	0	(Sch 2)
083	.79	Agency Staff	8280	0	0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	8,922	0	8,922	(Sch 4)
083		Speech Pathology - Total	8280	\$ 8,922	\$ 0	\$ 8,922	
085		Pharmacy					
085	.01-.19	Salaries and Wages	8300	\$ 0	\$ 0	\$ 0	(Sch 2)
085	.20-.39	Fringe Benefits	8300	0	0	0	(Sch 2)
085	.79	Agency Staff	8300	0	0	0	(Sch 2)
085	.40-.99	Other - Nonlabor	8300	125,042	0	125,042	(Sch 4)
085		Pharmacy - Total	8300	\$ 125,042	\$ 0	\$ 125,042	
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	\$ 0	\$ 0	\$ 0	(Sch 2)
090	.20-.39	Fringe Benefits	8400	0	0	0	(Sch 2)
090	.79	Agency Staff	8400	0	0	0	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	13,287	0	13,287	(Sch 4)
090		Laboratory - Total	8400	\$ 13,287	\$ 0	\$ 13,287	
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	\$ 0	\$ 0	\$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800	0	0	0	(Sch 2)
095	.79	Agency Staff	8800	0	0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800	0	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	\$ 0	(Sch 2)
100	.20-.39	Fringe Benefits	8900	0	0	0	(Sch 2)
100	.79	Agency Staff	8900	0	0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	12,912	(5,382)	7,530	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 12,912	\$ (5,382)	\$ 7,530	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
ROSE GARDEN CONVALESCENT CENTER

Fiscal Period:
NOVEMBER 1, 2011 THROUGH OCTOBER 31, 2012

NPI:
1801891395

OSHPD Facility Number:
206190270

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	\$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
101	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900	0	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	\$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
102	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900	0	0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
104		Subtotal 075 - 102		\$ 411,572	\$ (1,697)	\$ 409,875	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,209,640	\$ 0	\$ 1,209,640	(Sch 2)
105	.20-.39	Fringe Benefits	6110	310,507	1,942	312,449	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	152,308	(9,738)	142,570	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 1,672,455	\$ (7,796)	\$ 1,664,659	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	\$ 0	\$ 0	\$ 0	
110	.20-.39	Fringe Benefits	6120	0	0	0	
110	.49	Agency Staff	6120	0	0	0	
110	.40-.99	Other - Nonlabor	6120	0	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	\$ 0	
115	.20-.39	Fringe Benefits	6130	0	0	0	
115	.49	Agency Staff	6130	0	0	0	
115	.40-.99	Other - Nonlabor	6130	0	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	\$ 0	
120	.20-.39	Fringe Benefits	6140	0	0	0	
120	.49	Agency Staff	6140	0	0	0	
120	.40-.99	Other - Nonlabor	6140	0	0	0	
120		Developmentally Disabled Care - Total	6140	\$ 0	\$ 0	\$ 0	(Sch 2)
125		Subacute Care					
125	.01-.19	Salaries and Wages	6150	\$ 1,102,128	\$ 0	\$ 1,102,128	(Sch 2)
125	.20-.39	Fringe Benefits	6150	286,621	(1,942)	284,679	(Sch 2)
125	.49	Agency Staff	6150	0	0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150	646,136	(118,316)	527,820	(Sch 4)
125		Subacute Care - Total	6150	\$ 2,034,885	\$ (120,258)	\$ 1,914,627	
126		Subacute Care - Pediatric					
126	.01-.19	Salaries and Wages	6160	\$ 0	\$ 0	\$ 0	(Sch 2)
126	.20-.39	Fringe Benefits	6160	0	0	0	(Sch 2)
126	.49	Agency Staff	6160	0	0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160	0	0	0	(Sch 4)
126		Subacute Care - Pediatric - Total	6160	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
ROSE GARDEN CONVALESCENT CENTER

Fiscal Period:
NOVEMBER 1, 2011 THROUGH OCTOBER 31, 2012

NPI:
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OSHPD Facility Number:
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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	\$ 0
128	.20-.39	Fringe Benefits	6170	0	0	0
128	.49	Agency Staff	6170	0	0	0
128	.40-.99	Other - Nonlabor	6170	0	0	0
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0
130		Hospice Inpatient Care				
130	.01-.19	Salaries and Wages	6180	\$ 0	\$ 0	\$ 0
130	.20-.39	Fringe Benefits	6180	0	0	0
130	.49	Agency Staff	6180	0	0	0
130	.40-.99	Other - Nonlabor	6180	0	0	0
130		Hospice Inpatient Care - Total	6180	\$ 0	\$ 0	\$ 0
135		Other Routine Services				
135	.01-.19	Salaries and Wages	6190	\$ 0	\$ 0	\$ 0
135	.20-.39	Fringe Benefits	6190	0	0	0
135	.49	Agency Staff	6190	0	0	0
135	.40-.99	Other - Nonlabor	6190	0	0	0
135		Other Routine Services - Total	6190	\$ 0	\$ 0	\$ 0
		Other Nonreimbursable				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0
139	.20-.39	Fringe Benefits	9100	0	0	0
139	.49	Agency Staff	9100	0	0	0
139	.40-.99	Other - Nonlabor	9100	0	0	0
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$ 0	\$ 0	\$ 0
140	.20-.39	Fringe Benefits	8900	0	0	0
140	.49	Agency Staff	8900	0	0	0
140	.40-.99	Other - Nonlabor	8900	2,456	0	2,456
140		Beauty and Barber - Total	8900	\$ 2,456	\$ 0	\$ 2,456
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0
145	.20-.39	Fringe Benefits	9100	0	0	0
145	.49	Agency Staff	9100	0	0	0
145	.40-.99	Other - Nonlabor	9100	0	0	0
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		Subtotal 105 - 145		\$ 3,709,796	\$ (128,054)	\$ 3,581,742
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 36,194	\$ 0	\$ 36,194
155	.20-.39	Fringe Benefits	6600	9,349	0	9,349
155	.49	Agency Staff	6600	0	0	0
155	.40-.99	Other - Nonlabor	6600	992	0	992
155		Social Services - Total	6600	\$ 46,535	\$ 0	\$ 46,535

SUMMARY OF AUDITED PROGRAM EXPENSES

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OSHPD Facility Number:
206190270

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	\$ 67,458	\$ 0	\$ 67,458	(Sch 2)
160	.20-.39	Fringe Benefits	6700	17,424	0	17,424	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	3,620	0	3,620	(Sch 4)
160		Activities - Total	6700	\$ 88,502	\$ 0	\$ 88,502	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 406,596	\$ (168,527)	\$ 238,069	(Sch 6)
165	.20-.39	Fringe Benefits	6900	105,023	(43,530)	61,493	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	104,758	(5,439)	99,319	(Sch 6)
165		Administration - Total	6900	\$ 616,377	\$ (217,496)	\$ 398,881	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 0	\$ 168,527	\$ 168,527	(Sch 3)
166	.20-.39	Fringe Benefits	6900	0	43,530	43,530	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	0	2,700	2,700	(Sch 4)
166		Medical Records - Total	6900	\$ 0	\$ 214,757	\$ 214,757	
167		CDPH Licensing Fees	6900	\$ 30,889	\$ 0	\$ 30,889	(Sch 6)
168		Professional Liability Insurance	6900	\$ 47,422	\$ 0	\$ 47,422	(Sch 6)
169		Quality Assurance Fees	6900	\$ 402,192	\$ 0	\$ 402,192	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 54,080	\$ 0	\$ 54,080	(Sch 3)
170	.20-.39	Fringe Benefits	6800	13,969	0	13,969	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	0	0	0	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 68,049	\$ 0	\$ 68,049	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$ 0	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900	0	0	0	(Sch 6)
174	.49	Agency Staff	6900	0	0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900	0	0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		Subtotal 155 - 174		\$ 1,299,966	\$ (2,739)	\$ 1,297,227	
200		Total		\$ 6,810,267	\$ (575,006)	\$ 6,235,261	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 127,724	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name:
ROSE GARDEN CONVALESCENT CENTER

NPI:
1801891395

OSHPD Facility Number:
206190270

Fiscal Period:
NOVEMBER 1, 2011 THROUGH OCTOBER 31, 2012

Line No.	Sub No.		TOTAL ADJ (Pages 1, 2, & 3)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8	AUDIT ADJ 9
120	3	Developmentally Disabled Care - Agency Staff	0								
120	4	Developmentally Disabled Care - Other - Nonlabor	0								
125	1	Subacute Care - Salaries and Wages	0								
125	2	Subacute Care - Fringe Benefits	(1,942)	(1,942)							
125	3	Subacute Care - Agency Staff	0								
125	4	Subacute Care - Other - Nonlabor	(118,316)					(13,500)			
126	1	Subacute Care - Pediatric - Salaries and Wages	0								
126	2	Subacute Care - Pediatric - Fringe Benefits	0								
126	3	Subacute Care - Pediatric - Agency Staff	0								
126	4	Subacute Care - Pediatric - Other - Nonlabor	0								
128	1	Transitional Inpatient Care - Salaries and Wages	0								
128	2	Transitional Inpatient Care - Fringe Benefits	0								
128	3	Transitional Inpatient Care - Agency Staff	0								
128	4	Transitional Inpatient Care - Other - Nonlabor	0								
130	1	Hospice Inpatient Care - Salaries and Wages	0								
130	2	Hospice Inpatient Care - Fringe Benefits	0								
130	3	Hospice Inpatient Care - Agency Staff	0								
130	4	Hospice Inpatient Care - Other - Nonlabor	0								
135	1	Other Routine Services - Salaries and Wages	0								
135	2	Other Routine Services - Fringe Benefits	0								
135	3	Other Routine Services - Agency Staff	0								
135	4	Other Routine Services - Other - Nonlabor	0								
139	1	Residential Care - Salaries and Wages	0								
139	2	Residential Care - Fringe Benefits	0								
139	3	Residential Care - Agency Staff	0								
139	4	Residential Care - Other - Nonlabor	0								
140	1	Beauty and Barber - Salaries and Wages	0								
140	2	Beauty and Barber - Fringe Benefits	0								
140	3	Beauty and Barber - Agency Staff	0								
140	4	Beauty and Barber - Other - Nonlabor	0								
145	1	Other Nonreimbursable - Salaries and Wages	0								
145	2	Other Nonreimbursable - Fringe Benefits	0								
145	3	Other Nonreimbursable - Agency Staff	0								
145	4	Other Nonreimbursable - Other - Nonlabor	0								
155	1	Social Services - Salaries and Wages	0								
155	2	Social Services - Fringe Benefits	0								
155	3	Social Services - Agency Staff	0								
155	4	Social Services - Other - Nonlabor	0								
160	1	Activities - Salaries and Wages	0								
160	2	Activities - Fringe Benefits	0								
160	3	Activities - Agency Staff	0								
160	4	Activities - Other - Nonlabor	0								
165	1	Administration - Salaries and Wages	(168,527)				(168,527)				
165	2	Administration - Fringe Benefits	(43,530)				(43,530)				

Provider Name:
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NPI:
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OSHPD Facility Number:
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Fiscal Period:
NOVEMBER 1, 2011 THROUGH OCTOBER 31, 2012

Line No.	Sub No.		AUDIT ADJ 10	AUDIT ADJ 11	AUDIT ADJ 12	AUDIT ADJ 13	AUDIT ADJ 14	AUDIT ADJ 15	AUDIT ADJ 16	AUDIT ADJ 17	AUDIT ADJ 18
165	3	Administration - Agency Staff									
165	4	Administration - Other - Nonlabor									(7,514)
166	1	Medical Records - Salaries and Wages									
166	2	Medical Records - Fringe Benefits									
166	3	Medical Records - Agency Staff									
166	4	Medical Records - Other - Nonlabor									
167	4	CDPH Licensing Fees									
168	4	Professional Liability Insurance									
169	4	Quality Assurance Fees									
170	1	Inservice Education - Nursing - Salaries and Wages									
170	2	Inservice Education - Nursing - Fringe Benefits									
170	3	Inservice Education - Nursing - Agency Staff									
170	4	Inservice Education - Nursing - Other - Nonlabor									
174	1	Caregiver Training - Salaries and Wages									
174	2	Caregiver Training - Fringe Benefits									
174	3	Caregiver Training - Agency Staff									
174	4	Caregiver Training - Other - Nonlabor									
200		Total	0	0	0	0	0	0	(451,440)	(2,668)	(7,514)

Provider Name:
ROSE GARDEN CONVALESCENT CENTER

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OSHPD Facility Number:
206190270

Fiscal Period:
NOVEMBER 1, 2011 THROUGH OCTOBER 31, 2012

Line No.	Sub No.		AUDIT ADJ 19	AUDIT ADJ 20	AUDIT ADJ 21	AUDIT ADJ 22	AUDIT ADJ 23	AUDIT ADJ 24	AUDIT ADJ 25	AUDIT ADJ 26	AUDIT ADJ
165	3	Administration - Agency Staff									
165	4	Administration - Other - Nonlabor	(500)	(400)	(1,897)						
166	1	Medical Records - Salaries and Wages									
166	2	Medical Records - Fringe Benefits									
166	3	Medical Records - Agency Staff									
166	4	Medical Records - Other - Nonlabor									
167	4	CDPH Licensing Fees									
168	4	Professional Liability Insurance									
169	4	Quality Assurance Fees									
170	1	Inservice Education - Nursing - Salaries and Wages									
170	2	Inservice Education - Nursing - Fringe Benefits									
170	3	Inservice Education - Nursing - Agency Staff									
170	4	Inservice Education - Nursing - Other - Nonlabor									
174	1	Caregiver Training - Salaries and Wages									
174	2	Caregiver Training - Fringe Benefits									
174	3	Caregiver Training - Agency Staff									
174	4	Caregiver Training - Other - Nonlabor									
200		Total	(500)	(400)	(1,897)	(83,451)	(4,082)	(1,300)	(17,368)	(4,386)	0

SUMMARY OF AUDITED SUBACUTE CARE COSTS AND INFORMATION

Provider Name:
ROSE GARDEN CONVALESCENT CENTER

Fiscal Period:
NOVEMBER 1, 2011 THROUGH OCTOBER 31, 2012

NPI:
1801891395

OSHPD Facility No:
206190270

LINE NO.	DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED SUBACUTE CARE COST PER PATIENT DAY
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SUBACUTE CARE ROUTINE

1	Cost of Direct Care - Labor (Sch. 2, Ln. 125)	\$ N/A	\$ 1,456,574	\$ 215.50
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 125)	\$ N/A	\$ 241,640	\$ 35.75
3	Cost of Direct and Indirect NonLabor (Sch. 4, Ln. 125)	\$ N/A	\$ 608,331	\$ 90.00
4	Cost of Capital Related (Sch. 5, Ln. 125)	\$ N/A	\$ 4,736	\$ 0.70
5	Property Taxes (Sch. 5, Ln. 125)	\$ N/A	\$ 85	\$ 0.01
6	CDPH Licensing Fees (Sch. 6, Ln. 125)	\$ N/A	\$ 13,336	\$ 1.97
7	Professional Liability Insurance (Sch. 6, Ln. 125)	\$ N/A	\$ 20,475	\$ 3.03
8	Quality Assurance Fees (Sch. 6, Ln. 125)	\$ N/A	\$ 173,648	\$ 25.69
9	Caregiver Training (Sch. 6, Ln. 125)	\$ N/A	\$ 0	\$ 0.00
10	Cost of Administration (Sch. 6, Ln. 125)	\$ N/A	\$ 173,273	\$ 25.64
11	Cost of Routine Service/Audited Total Routine Costs	\$ 2,909,849	\$ 2,692,098	\$ 398.30
12	Routine Cost Per Patient Day (Routine Cost Divided by Days)	\$ 451.56	\$ 398.30	

SUBACUTE CARE ANCILLARY

13	Cost of Direct Care - Labor (Subacute Care Sch. 2, Ln. 122)	\$ N/A	\$ 0	\$ 0.00
14	Cost of Indirect Care - Labor (Subacute Care Sch. 2, Ln. 123)	\$ N/A	\$ 2,378	\$ 0.35
15	Cost of Direct and Indirect Nonlabor (Subacute Care Sch. 2, Ln. 124)	\$ N/A	\$ 44,128	\$ 6.53
16	Cost of Capital Related (Subacute Care Sch. 2, Ln. 125)	\$ N/A	\$ 59	\$ 0.01
17	Property Taxes (Subacute Care Sch. 2, Ln. 126)	\$ N/A	\$ 1	\$ 0.00
18	CDPH Licensing Fees (Subacute Care Sch. 2, Ln. 127)	\$ N/A	\$ 269	\$ 0.04
19	Professional Liability Insurance (Subacute Care Sch. 2, Ln. 128)	\$ N/A	\$ 412	\$ 0.06
20	Quality Assurance Fees (Subacute Care Sch. 2, Ln. 129)	\$ N/A	\$ 3,498	\$ 0.52
21	Caregiver Training (Subacute Care Sch. 2, Ln. 130)	\$ N/A	\$ 0	\$ 0.00
22	Cost of Administration (Subacute Care Sch. 2, Ln. 131)	\$ N/A	\$ 3,491	\$ 0.52
23	Cost of Ancillary Service/Audited Total Ancillary Costs	\$ 105,271	\$ 54,237	\$ 8.02
24	Ancillary Cost Per Patient Day (Ancillary Cost Divided by Days)	\$ 16.34	\$ 8.02	

SUBACUTE CARE TOTAL

25	Cost of Direct Care - Labor (Line 1 + Line 13)	\$ N/A	\$ 1,456,574	\$ 215.50 *
26	Cost of Indirect Care - Labor (Line 2 + Line 14)	\$ N/A	\$ 244,018	\$ 36.10 *
27	Cost of Direct and Indirect Nonlabor (Line 3 + Line 15)	\$ N/A	\$ 652,460	\$ 96.53 *
28	Cost of Capital Related (Line 4 + Line 16)	\$ N/A	\$ 4,794	\$ 0.71 *
29	Property Taxes (Line 5 + Line 17)	\$ N/A	\$ 86	\$ 0.01 *
30	CDPH Licensing Fees (Line 6 + Line 18)	\$ N/A	\$ 13,605	\$ 2.01 *
31	Professional Liability Insurance (Line 7 + Line 19)	\$ N/A	\$ 20,887	\$ 3.09 *
32	Quality Assurance Fees (Line 8 + Line 20)	\$ N/A	\$ 177,146	\$ 26.21 *
33	Caregiver Training (Line 9 + Line 21)	\$ N/A	\$ 0	\$ 0.00 *
34	Cost of Administration (Line 10 + Line 22)	\$ N/A	\$ 176,764	\$ 26.15 *
35	Total Cost of Subacute Service (Line 11 + Line 23)	\$ 3,015,120	\$ 2,746,335	\$ 406.32 *
36	Total Patient Days (Adj 30)	6,444	6,759	
37	Total Cost Per Patient Day (Total Cost Divided by Days)	\$ 467.90	\$ 406.32	
38	Medi-Cal Overpayments (Adj)	\$ 0	\$ 0	
39	Medi-Cal Credit Balances (Adj)	\$ 0	\$ 0	
40	Amount Due Provider (State) (Line 38 + Line 39)	\$ 0	\$ 0	

GENERAL INFORMATION

41	Contracted Number of Subacute Care Beds (Adj 40)	0	21	
42	Total Licensed Nursing Facility Beds (Adj)	95	95	
43	Total Licensed Capacity (All levels) (Adj)	95	95	
44	Total Medi-Cal Subacute Care Patient Days (Adj 33)	5,709	5,798	

CAPITAL RELATED COST

45	Direct Capital Related Cost (Adj)	\$ N/A	\$ 0	
46	Indirect Capital Related Cost (Line 28)	\$ N/A	\$ 4,794	
47	Total Capital Related Cost (Line 45 + Line 46)	\$ 0	\$ 4,794	

VENTILATOR / NONVENTILATOR

	AUDITED COSTS (Adj)	AUDITED TOTAL DAYS (Adj 32)	AUDITED MEDI-CAL DAYS (Adj 33)	
48	Ventilator (Equipment Cost Only)	\$ 0	1,923	1,592
49	Nonventilator	\$ N/A	4,836	4,206
50	TOTAL	\$ N/A	6,759	5,798

* (To Schedule 1)

SUMMARY OF TOTAL ALLOWABLE SUBACUTE CARE ANCILLARY COSTS

Provider Name:
ROSE GARDEN CONVALESCENT CENTER

Fiscal Period:
NOVEMBER 1, 2011 THROUGH OCTOBER 31, 2012

NPI:
1801891395

OSHPD Facility Number:
206190270

LINE NO.	DESCRIPTION	ANCILLARY COSTS	TOTAL ANCILLARY CHARGES (Adjs. 34, 36, 38)	RATIO COST/CHG	TOTAL SUBACUTE CARE ANCILLARY CHARGES (Adjs. 35, 37, 39)	SUBACUTE CARE ANCILLARY COST *
PATIENT SUPPLIES						
1	Cost of Direct Care - Labor (Sch. 2, Ln. 75)	\$ 0				\$ 0
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 75)	431				0
3	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 75)	788				0
4	Cost of Capital Related (Sch. 5, Ln. 75)	42				0
5	Property Taxes (Sch. 5, Ln. 75)	1				0
6	CDPH Licensing Fees (Sch. 6, Ln. 75)	7				0
7	Professional Liability Insurance (Sch. 6, Ln. 75)	11				0
8	Quality Assurance Fees (Sch. 6, Ln. 75)	95				0
9	Caregiver Training (Sch. 6, Ln. 75)	0				0
10	Cost of Administration (Sch. 6, Ln. 75)	95				0
11	Total Patient Supplies Ancillary Service	\$ 1,470	\$ 0	0.000000	\$ 0	\$ 0

SPECIALIZED SUPPORT SURFACES						
12	Cost of Direct Care - Labor (Sch. 2, Ln. 77)	\$ 0				\$ N/A
13	Cost of Indirect Care - Labor (Sch. 3, Ln. 77)	146				0
14	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 77)	3,350				0
15	Cost of Capital Related (Sch. 5, Ln. 77)	1				0
16	Property Taxes (Sch. 5, Ln. 77)	0				0
17	CDPH Licensing Fees (Sch. 6, Ln. 77)	20				0
18	Professional Liability Insurance (Sch. 6, Ln. 77)	31				0
19	Quality Assurance Fees (Sch. 6, Ln. 77)	263				0
20	Caregiver Training (Sch. 6, Ln. 77)	0				0
21	Cost of Administration (Sch. 6, Ln. 77)	262				0
22	Total Specialized Support Surfaces Ancillary Service	\$ 4,073	\$ 0	0.000000	\$ 0	\$ 0

PHYSICAL THERAPY						
23	Cost of Direct Care - Labor (Sch. 2, Ln. 80)	\$ 0				\$ 0
24	Cost of Indirect Care - Labor (Sch. 3, Ln. 80)	8,896				949
25	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 80)	156,878				16,733
26	Cost of Capital Related (Sch. 5, Ln. 80)	255				27
27	Property Taxes (Sch. 5, Ln. 80)	5				0
28	CDPH Licensing Fees (Sch. 6, Ln. 80)	958				102
29	Professional Liability Insurance (Sch. 6, Ln. 80)	1,471				157
30	Quality Assurance Fees (Sch. 6, Ln. 80)	12,474				1,330
31	Caregiver Training (Sch. 6, Ln. 80)	0				0
32	Cost of Administration (Sch. 6, Ln. 80)	12,447				1,328
33	Total Physical Therapy Ancillary Service	\$ 193,383	\$ 261,566	0.739326	\$ 27,900	\$ 20,627

RESPIRATORY THERAPY						
34	Cost of Direct Care - Labor (Sch. 2, Ln. 81)	\$ 0				\$ 0
35	Cost of Indirect Care - Labor (Sch. 3, Ln. 81)	0				0
36	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 81)	0				0
37	Cost of Capital Related (Sch. 5, Ln. 81)	0				0
38	Property Taxes (Sch. 5, Ln. 81)	0				0
39	CDPH Licensing Fees (Sch. 6, Ln. 81)	0				0
40	Professional Liability Insurance (Sch. 6, Ln. 81)	0				0
41	Quality Assurance Fees (Sch. 6, Ln. 81)	0				0
42	Caregiver Training (Sch. 6, Ln. 81)	0				0
43	Cost of Administration (Sch. 6, Ln. 81)	0				0
44	Total Respiratory Ancillary Service	\$ 0	\$ 0	0.000000	\$ 0	\$ 0

SUMMARY OF TOTAL ALLOWABLE SUBACUTE CARE ANCILLARY COSTS

Provider Name:
ROSE GARDEN CONVALESCENT CENTER

Fiscal Period:
NOVEMBER 1, 2011 THROUGH OCTOBER 31, 2012

NPI:
1801891395

OSHPD Facility Number:
206190270

LINE NO.	DESCRIPTION	ANCILLARY COSTS	TOTAL ANCILLARY CHARGES (Adjs. 34, 36, 38)	RATIO COST/CHG	TOTAL SUBACUTE CARE ANCILLARY CHARGES (Adjs. 35, 37, 39)	SUBACUTE CARE ANCILLARY COST *
OCCUPATIONAL THERAPY						
45	Cost of Direct Care - Labor (Sch. 2, Ln. 82)	\$ 0				\$ 0
46	Cost of Indirect Care - Labor (Sch. 3, Ln. 82)	6,407				712
47	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 82)	99,893				11,105
48	Cost of Capital Related (Sch. 5, Ln. 82)	240				27
49	Property Taxes (Sch. 5, Ln. 82)	4				0
50	CDPH Licensing Fees (Sch. 6, Ln. 82)	615				68
51	Professional Liability Insurance (Sch. 6, Ln. 82)	944				105
52	Quality Assurance Fees (Sch. 6, Ln. 82)	8,004				890
53	Caregiver Training (Sch. 6, Ln. 82)	0				0
54	Cost of Administration (Sch. 6, Ln. 82)	7,987				888
55	Total Occupational Therapy Ancillary Service	\$ 124,095	\$ 250,976	0.494450	\$ 27,900	\$ 13,795

SPEECH PATHOLOGY						
56	Cost of Direct Care - Labor (Sch. 2, Ln. 83)	\$ 0				\$ 0
57	Cost of Indirect Care - Labor (Sch. 3, Ln. 83)	389				216
58	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 83)	8,949				4,962
59	Cost of Capital Related (Sch. 5, Ln. 83)	2				1
60	Property Taxes (Sch. 5, Ln. 83)	0				0
61	CDPH Licensing Fees (Sch. 6, Ln. 83)	54				30
62	Professional Liability Insurance (Sch. 6, Ln. 83)	83				46
63	Quality Assurance Fees (Sch. 6, Ln. 83)	702				389
64	Caregiver Training (Sch. 6, Ln. 83)	0				0
65	Cost of Administration (Sch. 6, Ln. 83)	700				388
66	Total Speech Pathology Ancillary Service	\$ 10,879	\$ 10,280	1.058242	\$ 5,700	\$ 6,032

PHARMACY						
67	Cost of Direct Care - Labor (Sch. 2, Ln. 85)	\$ 0				\$ 0
68	Cost of Indirect Care - Labor (Sch. 3, Ln. 85)	5,743				185
69	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 85)	125,726				4,052
70	Cost of Capital Related (Sch. 5, Ln. 85)	59				2
71	Property Taxes (Sch. 5, Ln. 85)	1				0
72	CDPH Licensing Fees (Sch. 6, Ln. 85)	759				24
73	Professional Liability Insurance (Sch. 6, Ln. 85)	1,165				38
74	Quality Assurance Fees (Sch. 6, Ln. 85)	9,881				318
75	Caregiver Training (Sch. 6, Ln. 85)	0				0
76	Cost of Administration (Sch. 6, Ln. 85)	9,860				318
77	Total Pharmacy Ancillary Service	\$ 153,194	\$ 136,655	1.121029	\$ 4,404	\$ 4,937

LABORATORY						
78	Cost of Direct Care - Labor (Sch. 2, Ln. 90)	\$ 0				\$ 0
79	Cost of Indirect Care - Labor (Sch. 3, Ln. 90)	580				208
80	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 90)	13,327				4,790
81	Cost of Capital Related (Sch. 5, Ln. 90)	3				1
82	Property Taxes (Sch. 5, Ln. 90)	0				0
83	CDPH Licensing Fees (Sch. 6, Ln. 90)	80				29
84	Professional Liability Insurance (Sch. 6, Ln. 90)	123				44
85	Quality Assurance Fees (Sch. 6, Ln. 90)	1,045				376
86	Caregiver Training (Sch. 6, Ln. 90)	0				0
87	Cost of Administration (Sch. 6, Ln. 90)	1,043				375
88	Total Laboratory Ancillary Service	\$ 16,201	\$ 24,684	0.656337	\$ 8,872	\$ 5,823

SUMMARY OF TOTAL ALLOWABLE SUBACUTE CARE ANCILLARY COSTS

Provider Name:
ROSE GARDEN CONVALESCENT CENTER

Fiscal Period:
NOVEMBER 1, 2011 THROUGH OCTOBER 31, 2012

NPI:
1801891395

OSHPD Facility Number:
206190270

LINE NO.	DESCRIPTION	ANCILLARY COSTS	TOTAL ANCILLARY CHARGES (Adjs. 34, 36, 38)	RATIO COST/CHG	TOTAL SUBACUTE CARE ANCILLARY CHARGES (Adjs. 35, 37, 39)	SUBACUTE CARE ANCILLARY COST *
HOME HEALTH SERVICES						
89	Cost of Direct Care - Labor (Sch. 2, Ln. 95)	\$ 0				\$ 0
90	Cost of Indirect Care - Labor (Sch. 3, Ln. 95)	0				0
91	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 95)	0				0
92	Cost of Capital Related (Sch. 5, Ln. 95)	0				0
93	Property Taxes (Sch. 5, Ln. 95)	0				0
94	CDPH Licensing Fees (Sch. 6, Ln. 95)	0				0
95	Professional Liability Insurance (Sch. 6, Ln. 95)	0				0
96	Quality Assurance Fees (Sch. 6, Ln. 95)	0				0
97	Caregiver Training (Sch. 6, Ln. 95)	0				0
98	Cost of Administration (Sch. 6, Ln. 95)	0				0
99	Total Home Health Services Ancillary Service	\$ 0	\$ 0	0.000000	\$ 0	\$ 0

OTHER ANCILLARY SERVICES						
100	Cost of Direct Care - Labor (Sch. 2, Ln. 100)	\$ 0				\$ 0
101	Cost of Indirect Care - Labor (Sch. 3, Ln. 100)	328				108
102	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 100)	7,553				2,487
103	Cost of Capital Related (Sch. 5, Ln. 100)	2				1
104	Property Taxes (Sch. 5, Ln. 100)	0				0
105	CDPH Licensing Fees (Sch. 6, Ln. 100)	45				15
106	Professional Liability Insurance (Sch. 6, Ln. 100)	70				23
107	Quality Assurance Fees (Sch. 6, Ln. 100)	592				195
108	Caregiver Training (Sch. 6, Ln. 100)	0				0
109	Cost of Administration (Sch. 6, Ln. 100)	591				195
110	Total Other Ancillary Service	\$ 9,181	\$ 9,573	0.959097	\$ 3,152	\$ 3,023

SUBACUTE CARE ANCILLARY SERVICES						
111	Cost of Direct Care - Labor (Sch. 2, Ln. 101)					\$ 0
112	Cost of Indirect Care - Labor (Sch. 3, Ln. 101)					0
113	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 101)					0
114	Cost of Capital Related (Sch. 5, Ln. 101)					0
115	Property Taxes (Sch. 5, Ln. 101)					0
116	CDPH Licensing Fees (Sch. 6, Ln. 101)					0
117	Professional Liability Insurance (Sch. 6, Ln. 101)					0
118	Quality Assurance Fees (Sch. 6, Ln. 101)					0
119	Caregiver Training (Sch. 6, Ln. 101)					0
120	Cost of Administration (Sch. 6, Ln. 101)					0
121	Total Subacute Ancillary Service					\$ 0

TOTAL COST OF ANCILLARY SERVICES						
122	Cost of Direct Care - Labor					\$ 0
123	Cost of Indirect Care - Labor					2,378
124	Cost of Direct and Indirect Nonlabor					44,128
125	Cost of Capital Related					59
126	Property Taxes					1
127	CDPH Licensing Fees					269
128	Professional Liability Insurance					412
129	Quality Assurance Fees					3,498
130	Caregiver Training					0
131	Cost of Administration					3,491
132	Total Cost of Subacute Care Ancillary Services					\$ 54,237

* Total Ancillary Costs included in the rate.

(To Subacute Care Sch 1)

Provider Name							Fiscal Period		NPI		Adjustments
ROSE GARDEN CONVALESCENT CENTER							NOVEMBER 1, 2011 THROUGH OCTOBER 31, 2012		1801891395		41
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 total group health insurance costs for informational purposes. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$0	\$127,724	\$127,724	

Provider Name							Fiscal Period		NPI		Adjustments
ROSE GARDEN CONVALESCENT CENTER							NOVEMBER 1, 2011 THROUGH OCTOBER 31, 2012		1801891395		41
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>RECLASSIFICATIONS OF REPORTED COSTS</u>											
2	10.5	125	2	8A-1	125	2	Subacute Care - Fringe Benefits	\$286,621	(\$1,942)	\$284,679	
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	310,507	1,942	312,449	
							To reclassify fringe benefit expenses to reflect proper allocation of costs between cost centers based on salaries. 42 CFR 413.24 / CMS Pub. 15-1, Sections 2102.1, 2302.4 and 2302.8				
3	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	\$104,758	(\$8,628)	\$96,130 *	
	10.5	035	4	8A-1	035	4	Leases and Rentals	451,440	8,628	460,068 *	
							To reclassify lease expenses from the Administration cost center to the Leases and Rentals cost center. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000(e), 52501 and 97019 OSHPD Manual, Section 1180				
4	10.5	065	4	8A-1	065	4	Dietary - Other - Nonlabor	\$121,916	(\$1,245)	\$120,671	
	10.5	035	4	8A-1	035	4	Leases and Rentals	* 460,068	1,245	461,313 *	
							To reclassify lease expenses from the Dietary cost center to the Leases and Rentals cost center. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000(e), 52501 and 97019 OSHPD Manual, Section 1180				
5	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	\$406,596	(\$168,527)	\$238,069	
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	105,023	(43,530)	61,493	
	10.5	166	1	8A-1	166	1	Medical Records - Salaries and Wages	0	168,527	168,527	
	10.5	166	2	8A-1	166	2	Medical Records - Fringe Benefits	0	43,530	43,530	
							To reclassify the medical records compensation to the Medical Records cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Section 52000				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		NPI		Adjustments
ROSE GARDEN CONVALESCENT CENTER							NOVEMBER 1, 2011 THROUGH OCTOBER 31, 2012		1801891395		41
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>RECLASSIFICATIONS OF REPORTED COSTS</u>											
6	10.5	125	4	8A-1	125	4	Subacute Care - Other - Nonlabor	\$646,136	(\$13,500)	\$632,636 *	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To reclassify medical director fees to Administration cost center. 42 CFR 483.75(i)(2), 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Section 52000(b)	* 96,130	13,500	109,630 *	
7	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	\$152,308	(\$296)	\$152,012 *	
	10.5	025	4	8A-1	025	4	Depreciation - Equipment To reclassify door alarm system costs to the Capital Related cost center for proper cost determination. 42 CFR 413.5, 413.20, and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000(e), 52501 and 97019 OSHPD Manual, Section 1180	0	296	296	
8	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	* \$152,012	(\$2,700)	\$149,312 *	
	10.5	166	4	8A-1	166	4	Medical Records - Other - Nonlabor To reclassify the medical records service fees to the Medical Records cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Section 52000	0	2,700	2,700	
9	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	* \$149,312	(\$2,245)	\$147,067 *	
	10.5	077	4	8A-1	077	4	Specialized Support Surfaces To reclassify air fluidized bed expense not included in the rate and billable separately to the appropriate ancillary cost center. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 51511(c) and 97019 OSHPD Manual, Section 3220.5	0	2,245	2,245 *	

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		NPI		Adjustments
ROSE GARDEN CONVALESCENT CENTER							NOVEMBER 1, 2011 THROUGH OCTOBER 31, 2012		1801891395		41
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>RECLASSIFICATIONS OF REPORTED COSTS</u>											
10	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	*	\$147,067	(\$345)	\$146,722 *
	10.5	075	4	8A-1	075	4	Patient Supplies - Other - Nonlabor		3,212	345	3,557 *
							To reclassify walker expense not included in the rate and billable separately to the appropriate ancillary cost center. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 51511(c), 51321 and 97019 OSHDP Manual, Section 3220.5				
11	10.5	125	4	8A-1	125	4	Subacute Care - Other - Nonlabor	*	\$632,636	(\$1,095)	\$631,541 *
	10.5	077	4	8A-1	077	4	Specialized Support Surfaces	*	2,245	1,095	3,340
							To reclassify air fluidized bed expense not included in the rate and billable separately to the appropriate ancillary cost center. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 51511(c), 51511.5 and 97019 OSHDP, Section 3220.5				
12	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	*	\$146,722	(\$20,178)	\$126,544 *
	10.5	125	4	8A-1	125	4	Subacute Care - Other - Nonlabor	*	631,541	20,178	651,719 *
							To reclassify enteral expenses to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8 CCR Title 22, Section 51511.5				
13	10.5	060	4	8A-1	060	4	Laundry and Linen - Other - Nonlabor		\$36,569	(\$10,658)	\$25,911
	10.5	035	4	8A-1	035	4	Leases and Rentals	*	461,313	10,658	471,971 *
							To reclassify lease expenses from the using cost center to the Leases and Rentals cost center. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000(e), 52501 and 97019 OSHDP Manual, Section 1180				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	NPI	Adjustments		
ROSE GARDEN CONVALESCENT CENTER							NOVEMBER 1, 2011 THROUGH OCTOBER 31, 2012	1801891395	41		
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>RECLASSIFICATIONS OF REPORTED COSTS</u>											
14	10.5	125	4	8A-1	125	4	Subacute Care - Other - Nonlabor	*	\$651,719	(\$40,448)	\$611,271 *
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	*	126,544	40,448	166,992 *
							To reclassify medical supplies expenses to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8 CCR Title 22, Section 51511				
15	10.5	075	4	8A-1	075	4	Patient Supplies - Other - Nonlabor	*	\$3,557	(\$3,212)	\$345
	10.5	080	4	8A-1	080	4	Physical Therapy - Other - Nonlabor		150,893	3,212	154,105
							To reclassify physical therapy costs for proper matching of revenue and expense. 42 CFR 413.5, 413.20, 413.24, 413.50 and 413.53 CMS Pub. 15-1, Sections 2102, 2202.4, 2206, 2300, 2302.6, 2304 and 2306				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	NPI		Adjustments	
ROSE GARDEN CONVALESCENT CENTER							NOVEMBER 1, 2011 THROUGH OCTOBER 31, 2012	1801891395		41	
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											
16	10.5	035	4	8A-1	035	4	Leases and Rentals To eliminate rental expenses paid to a related party. 42 CFR 413.17, 413.134(h), 413.20 and 413.24 CMS Pub. 15-1, Sections 1005, 1011.4, 1011.5, 2300 and 2304	*	\$471,971	(\$451,440)	\$20,531
17	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor To adjust depreciation to agree with the American Hospital Association Guidelines. 42 CFR 413.20 and 413.134 CMS Pub. 15-1, Sections 104, 108, 114, 116, 2300 and 2304	*	\$166,992	(\$2,668)	\$164,324 *
18	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To eliminate marketing and referral expense not related to patient care. 42 CFR 413.9(c)(3) CMS Pub. 15-1, Sections 2102.3, 2136 and 2136.2	*	\$109,630	(\$7,514)	\$102,116 *
19	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To eliminate advertising expenses due to lack of documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 W&I Code 14124.2(b)	*	\$102,116	(\$500)	\$101,616 *
20	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To abate donation income against the administration costs. 42 CFR 413.5 and 413.9 / CMS Pub. 15-1, Section 2328 CMS Pub. 15-2, Section 3613	*	\$101,616	(\$400)	\$101,216 *
21	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To eliminate fines and penalties expense due to lack of documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 W&I Code 14124.2(b)	*	\$101,216	(\$1,897)	\$99,319

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Provider Name							Fiscal Period	NPI		Adjustments	
ROSE GARDEN CONVALESCENT CENTER							NOVEMBER 1, 2011 THROUGH OCTOBER 31, 2012	1801891395		41	
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 COSTS</u>											
22	10.5	125	4	8A-1	125	4	Subacute Care - Other - Nonlabor To adjust medical supplies 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	*	\$611,271	(\$83,451)	\$527,820
23	10.5	100	4	8A-1	100	4	Other Ancillary Services - Other - Nonlabor To eliminate air fluidized bed expense due to lack of documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 W&I Code 14124.2(b)		\$12,912	(\$4,082)	\$8,830 *
24	10.5	100	4	8A-1	100	4	Other Ancillary Services - Other - Nonlabor To adjust air fluidized bed 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	*	\$8,830	(\$1,300)	\$7,530
25	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor To adjust nursing medical supplies 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	*	\$164,324	(\$17,368)	\$146,956 *
26	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor To eliminate nursing medical supplies expense due to lack of documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 W&I Code 14124.2(b)	*	\$146,956	(\$4,386)	\$142,570

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		NPI		Adjustments
ROSE GARDEN CONVALESCENT CENTER							NOVEMBER 1, 2011 THROUGH OCTOBER 31, 2012		1801891395		41
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 STATISTICS</u>											
27	10.7	005	1	7	005	N/A	Plant Operations and Maintenance (Square Feet)	0	861	861	
	10.7	010	1,2	7	010	N/A	Housekeeping	0	420	420	
	10.7	060	1,2,3	7	060	N/A	Laundry and Linen	0	874	874	
	10.7	065	1,2,3	7	065	N/A	Dietary	0	929	929	
	10.7	155	1,2,3	7	155	N/A	Social Services	0	246	246	
	10.7	160	1,2,3	7	160	N/A	Activities	0	497	497	
	10.7	165	1,2,3	7	165	N/A	Administration	0	870	870	
	10.7	166	1,2,3	7	166	N/A	Medical Records	0	173	173	
	10.7	170	1,2,3	7	170	N/A	Inservice Education - Nursing	0	33	33	
	10.7	175	1	7	N/A	N/A	Total Statistics - Square Feet	14,399	4,903	19,302	
	10.7	175	2	7	N/A	N/A	Total Statistics - Square Feet	14,399	4,042	18,441	
	10.7	175	3	7	N/A	N/A	Total Statistics - Square Feet	14,399	3,622	18,021	
To adjust the square feet statistics to agree with the audit findings in order to properly allocate indirect costs. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306											
28	10.7	125	4	7	125	N/A	Subacute Care (Pounds of Laundry)	51,552	(8,068)	43,484	
	10.7	105	4	7	105	N/A	Skilled Nursing Care	139,650	8,068	147,718	
To reclassify the laundry statistics to agree with the census report. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306											
29	10.7	105	5	7	105	N/A	Skilled Nursing Care (Meals Served)	69,825	(2,328)	67,497	
	10.7	125	5	7	125	N/A	Subacute Care	19,332	(5,133)	14,199	
	10.7	175	5	7	N/A	N/A	Total Statistics - Meals Served	89,157	(7,461)	81,696	
To adjust the dietary statistics to agree with the census report and to include only meals related to subacute nonventilator patients. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306											

Provider Name							Fiscal Period	NPI		Adjustments
ROSE GARDEN CONVALESCENT CENTER							NOVEMBER 1, 2011 THROUGH OCTOBER 31, 2012	1801891395		41
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 PATIENT DAYS										
30	4.1	5	6	1	12		Skilled Nursing Days - Total	23,275	(314)	22,961
	4.1	25	6	SC1	36		Subacute Care Days - Total	6,444	315	6,759
							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			
31	4.1	5	2	1	15		Medi-Cal Skilled Nursing Care Days	17,979	(1,238)	16,741
							To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: November 1, 2011 through October 31, 2012 Payment Period: November 1, 2011 through August 5, 2013 Report Date: August 6, 2013 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64 and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404 and 2408 CCR, Title 22, Section 51511			
32	4.3	100	1	SC1	48		Total Subacute Care Days - Ventilator	1,578	345	1,923
	4.3	115	1	SC1	49		Total Subacute Care Days - Nonventilator	4,866	(30)	4,836
							To reflect total subacute care patient days and to include total ventilator and nonventilator patient days in the subacute care schedule 1, lines 48, and 49. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			

Provider Name							Fiscal Period	NPI		Adjustments
ROSE GARDEN CONVALESCENT CENTER							NOVEMBER 1, 2011 THROUGH OCTOBER 31, 2012	1801891395		41
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 PATIENT DAYS										
33	4.3	100	2	SC1	48		Medi-Cal Ventilator Days	1,578	14	1,592
	4.3	115	2	SC1	49		Medi-Cal Nonventilator Days	4,131	75	4,206
	4.3	120	2	SC1	44		Medi-Cal Subacute Care Days	5,709	89	5,798
							To reflect subacute Medi-Cal patient days based on the following Fiscal Intermediary Payment Data: Service Period: November 1, 2011 through October 31, 2012 Payment Period: November 1, 2011 through August 5, 2013 Report Date: August 6, 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			

Provider Name							Fiscal Period	NPI		Adjustments
ROSE GARDEN CONVALESCENT CENTER							NOVEMBER 1, 2011 THROUGH OCTOBER 31, 2012	1801891395		41
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 TOTAL CHARGES										
34	13	10	2	SC2	11		Patient Supplies - Total Ancillary Charges	\$8,763	(\$8,763)	\$0
	13	15	2	SC2	33		Physical Therapy - Total Ancillary Charges To reclassify total physical therapy revenue for proper cost determination. 42 CFR 313.20 and 413.24 CMS Pub.15-1, Sections 2206, 2206.1, and 2304	252,803	8,763	261,566
35	13	10	4	SC2	11		Patient Supplies - Subacute Ancillary Charges	\$8,763	(\$8,763)	\$0
	13	15	4	SC2	33		Physical Therapy - Subacute Ancillary Charges To reclassify subacute physical therapy revenue for proper cost determination. 42 CFR 313.20 and 413.24 CMS Pub.15-1, Sections 2206, 2206.1 and 2304	19,137	8,763	27,900
36	13	20	2	SC2	77		Pharmacy - Total Ancillary Charges To eliminate total enteral feeding charges as the costs are included directly in the subacute rate. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 CCR Title 22, Section 51511.5	\$137,231	(\$576)	\$136,655
37	13	20	4	SC2	77		Pharmacy - Subacute Ancillary Charges To eliminate subacute enteral feeding charges as the costs are included directly in the subacute rate. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 CCR Title 22, Section 51511.5	\$50,058	(\$576)	\$49,482 *
38	13	35	2	SC2	110		Other Ancillary Services - Total Ancillary Charges To eliminate special bed revenue in agreement with adjustments 23 and 24. 42 CFR 413.5, 413.20, 413.24, 413.50 and 413.53 CMS Pub. 15-1, Sections 2102, 2202.4, 2206, 2300, 2302.6, 2304 and 2306	\$14,955	(\$5,382)	\$9,573

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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 TOTAL CHARGES</u>											
39	13	20	4	SC2	77	Pharmacy - Subacute Ancillary Charges To adjust subacute pharmacy charges to exclude legend drug charges for proper determination of subacute cost. 42 CFR 413.20 and 413.50 CMS Pub. 15-1, Sections 2206, 2206.1 and 2304 CCR Title 22, Sections 51511(c) and 51511.5 W&I Code, Section 14124.2(b)	*	\$49,482	(\$45,078)	\$4,404	

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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 OTHER MATTERS</u>											
40	Not Reported			SC1	41		Contracted Number of Subacute Care Beds To reflect the number of subacute beds to agree with the subacute contract. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	0	21	21	
41	Not Reported			1	14		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	\$83,548	\$83,548	