APPEAL RECOMPUTATION
OF THE
AUDIT REPORT

ROSEWOOD HEALTH FACILITY
BAKERSFIELD, CALIFORNIA
NATIONAL ROVIDER IDENTIFIER: 1700967213

FISCAL PERIOD ENDED
SEPTEMBER 30, 2010

Audits Section – Richmond
Financial Audits Branch
Audits and Investigations
Department of Health Care Services

Section Chief: Louise Wong
Audit Supervisor: Diana Dong
Auditor: Jonathan Pacheco

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

TOBY DOUGLAS
DIRECTOR

EDMUND G. BROWN JR.
GOVERNOR

November 28, 2012

Gary Johnson
Vice President of Financial Operations
American Baptist Homes of the West
6120 Stoneridge Mall Road, 3rd Floor
Pleasanton, CA 94588

In the Matter of:

ROSEWOOD HEALTH FACILITY
NATIONAL PROVIDER IDENTIFIER (NPI): 1700967213
FISCAL PERIOD ENDED SEPTEMBER 30, 2010
CASE NUMBER NF12-0910-1117B-PP

Pursuant to the Office of Administrative Hearings and Appeals' Report of Findings dated August 15, 2012, the following revisions are made to the Medi-Cal audit report dated March 27, 2012.

SUMMARY OF REVISIONS

SKILLED NURSING CARE	COST	COST PER DAY
Audited Cost and Cost Per Day	$ 5,314,695	$ 228.33
Revision	16,732	0.72
Revised Cost and Cost Per Day	$ 5,331,427	$ 229.05

MEDI-CAL OVERPAYMENTS	
Audited Amount Due State	$ 316
Revision	(0)
Revised Amount Due State	$ 316

Enclosed are the revised schedules detailing the results of the recomputation.

A copy of the final settlement amount is being sent to the fiscal intermediary. This final settlement amount will be incorporated in a Statement of Account Status, which may reflect other financial transactions such as tentative settlement payments, final settlement payments, and/or lump sum rate adjustments. The Statement of Account Status with the amount due the State or owed to the provider (including interest as

prescribed by law) will be forwarded to the provider by the fiscal intermediary. Instructions regarding payment, if necessary, will be included with the Statement of Account Status.

If you have any questions in regard to this revision, please call the Audits Section – Richmond at (510) 620-3087.

Original Signed by

Louise Wong, Chief
Audits Section—Richmond
Financial Audits Branch

Certified

cc: Evie Correa, Chief
Audit Review and Analysis Section
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1029 J Street, Suite 200
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SUMMARY OF REVISED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
ROSEWOOD HEALTH FACILITY

Fiscal Period:
OCTOBER 1, 2009 THROUGH SEPTEMBER 30, 2010

Provider NPI:
1700967213

OSHPD Facility No.:
206152091

Line No.	PROGRAM DESCRIPTION	AS AUDITED	AS REVISED	REVISED COST PER PATIENT DAY
	SKILLED NURSING CARE			
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	$ 2,672,324	$ 2,672,324	$ 114.81
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	$ 831,629	$ 831,659	$ 35.73
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	$ 743,769	$ 759,994	$ 32.65
4	Cost of Capital Related (Sch. 5, Ln. 105)	$ 263,088	$ 263,099	$ 11.30
5	Property Taxes (Sch. 5, Ln. 105)	$ 49	$ 49	$ 0.00
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	$ 17,832	$ 17,843	$ 0.77
7	Professional Liability Insurance (Sch. 6, Ln. 105)	$ 38,838	$ 38,861	$ 1.67
8	Caregiver Training (Sch. 6, Ln. 105)	$ 0	$ 0	$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	$ 0	$ 0	$ 0.00
10	Cost of Administration (Sch. 6, Ln. 105)	$ 747,166	$ 747,600	$ 32.12
11	Cost of Routine Service/Audited Total Costs	$ 5,314,695	$ 5,331,427	$ 229.05
12	Total Patient Days	23,276	23,276	
13	Cost Per Patient Day (Cost Divided by Days)	$ 228.33	$ 229.05	
14	Overpayments	$ (316)	$ (316)	
15	Medi-Cal Days	11,627	11,627	
16	Medi-Cal Managed Care Days	0	0	
	INTERMEDIATE CARE			
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
18	Total Patient Days		0	
19	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
20	Overpayments	$	$ 0	
	MENTALLY DISORDERED CARE			
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
22	Total Patient Days		0	
23	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
24	Overpayments	$	$ 0	
	DEVELOPMENTALLY DISABLED CARE			
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
26	Total Patient Days		0	
27	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
28	Overpayments	$	$ 0	
	SUBACUTE CARE			
29	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	$ N/A	$ 0	$ 0.00
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	$ N/A	$ 0	$ 0.00
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	$ N/A	$ 0	$ 0.00
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	$ N/A	$ 0	$ 0.00
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	$ N/A	$ 0	$ 0.00
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	$ N/A	$ 0	$ 0.00
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	$ N/A	$ 0	$ 0.00
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	$ N/A	$ 0	$ 0.00
37	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	$ N/A	$ 0	$ 0.00
38	Cost of Administration (Subacute Care Sch.1, Ln. 34)	$ N/A	$ 0	$ 0.00
39	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	$ 0	$ 0	$ 0.00
40	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
41	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
42	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	$ 0	$ 0	

SUMMARY OF REVISED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
ROSEWOOD HEALTH FACILITY

Fiscal Period:
OCTOBER 1, 2009 THROUGH SEPTEMBER 30, 2010

Provider NPI:
1700967213

OSHPD Facility No.:
206152091

Line No.	PROGRAM DESCRIPTION	AS AUDITED	AS REVISED	REVISED COST PER PATIENT DAY
	SUBACUTE CARE - PEDIATRIC			
43	Cost of Routine Service (Subacute Care - Pediatric, Sch. 1, Ln 3)	$ 0	$ 0	
44	Cost of Ancillary Service (Subacute Care - Pediatric, Sch. 1, Ln. 1 + Ln. 2)	$ 0	$ 0	
45	Total Cost of Subacute Care - Pediatric Service (Ln. 42 + Ln. 43)	$ 0	$ 0	
46	Total Patient Days (Subacute Care - Pediatric, Sch. 1, Ln. 5)	0	0	
47	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
48	Amount Due Provider (State) (Subacute Care - Pediatric, Sch. 1, Ln. 9)	$ 0	$ 0	
	TRANSITIONAL INPATIENT CARE			
49	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
50	Total Patient Days		0	
51	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
52	Overpayments	$	$ 0	
	HOSPICE INPATIENT CARE			
53	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
54	Total Patient Days		0	
55	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
56	Overpayments	$	$ 0	
	OTHER ROUTINE SERVICES			
57	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
58	Total Patient Days		0	
59	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
60	Overpayments	$	$ 0	

ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR

Provider Name:
ROSEWOOD HEALTH FACILITY

Fiscal Period:
OCTOBER 1, 2009 THROUGH SEPTEMBER 30, 2010

Provider NPI:
1700967213

OSHPD Facility No.:
206152091

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs 155	Activities 160	Total	
	GENERAL SERVICES					
005	Plant Operations and Maintenance					
010	Housekeeping					
060	Laundry and Linen					
065	Dietary					
155	Social Services	$ 58,275	$ 58,275			
160	Activities	165,039		$ 165,039		
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	2,449,010	58,275	165,039	2,672,324	*
110	Intermediate Care	0	0	0	0	*
115	Mentally Disordered Care	0	0	0	0	*
120	Developmentally Disabled Care	0	0	0	0	*
125	Subacute Care	0	0	0	0	*
126	Subacute Care - Pediatric	0	0	0	0	*
128	Transitional Inpatient Care	0	0	0	0	*
130	Hospice Inpatient Care	0	0	0	0	*
135	Other Routine Services	0	0	0	0	*
	NONREIMBURSABLE					
139	Residential Care	0	0	0	0	
140	Beauty and Barber	28,984	0	0	28,984	
145	Other Nonreimbursable	0	0	0	0	
	TOTAL	$ 2,701,308	$ 58,275	$ 165,039	$ 2,701,308	

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name: ROSEWOOD HEALTH FACILITY
Provider NPI: 1700967213
OSHPD Facility Number: 206152091
Fiscal Period: OCTOBER 1, 2009 THROUGH SEPTEMBER 30, 2010

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Srvs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	
	GENERAL SERVICES													
005	Plant Operations and Maintenance	$ 66,963	$ 66,963											
010	Housekeeping	149,894	594	$ 150,488										
060	Laundry and Linen	35,034	4,865	11,031	$ 50,931									
065	Dietary	451,265	4,692	10,638	0	$ 466,595								
155	Social Services	N/A	1,059	2,401	0	0	$ 3,460							
160	Activities	N/A	4,196	9,513	0	0	0	$ 13,709						
165	Administration	N/A	5,250	11,904	0	0	0	0		$ 17,153	$ 17,153			
166	Medical Records	48,156	278	630	0	0	0	0		49,064		$ 49,064		
170	Inservice Education - Nursing	104,695	0	0	0	0	0	0	$ 104,695					
	ANCILLARY SERVICES													
075	Patient Supplies		736	1,669	0	0	0	0	0	2,405	280	801	$ 3,486	
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0	
080	Physical Therapy		427	969	0	0	0	0	0	1,396	1,230	3,519	6,145	
081	Respiratory Therapy		0	0	0	0	0	0	0	0	32	91	123	
082	Occupational Therapy		427	969	0	0	0	0	0	1,396	857	2,450	4,703	
083	Speech Pathology		95	215	0	0	0	0	0	310	225	644	1,179	
085	Pharmacy		261	592	0	0	0	0	0	853	674	1,928	3,456	
090	Laboratory		0	0	0	0	0	0	0	0	74	211	285	
095	Home Health Services		0	0	0	0	0	0	0	0	0	0	0	
100	Other Ancillary Services		309	700	0	0	0	0	0	1,009	167	479	1,655	
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		42,896	97,263	50,931	466,595	3,460	13,709	104,695	779,549	13,499	38,611	831,659	*
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0	*
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0	*
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0	*
125	Subacute Care		0	0	0	0	0	0	0	0	0	0	0	*
126	Subacute Care - Pediatric		0	0	0	0	0	0	0	0	0	0	0	*
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0	*
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0	*
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0	*
	NONREIMBURSABLE													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0	
140	Beauty and Barber		309	700	0	0	0	0	0	1,009	98	279	1,385	
145	Other Nonreimbursable		570	1,292	0	0	0	0	0	1,862	18	51	1,930	
	TOTAL	$ 856,007	$ 66,963	$ 150,488	$ 50,931	$ 466,595	$ 3,460	$ 13,709	$ 104,695	$ 789,790	$ 17,153	$ 49,064	$ 856,007	

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name: ROSEWOOD HEALTH FACILITY
Provider NPI: 1700967213
OSHPD Facility Number: 206152091
Fiscal Period: OCTOBER 1, 2009 THROUGH SEPTEMBER 30, 2010

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	$ 161,678	$ 161,678											
010	Housekeeping	20,270	1,433	$ 21,703										
060	Laundry and Linen	10,404	11,747	1,591	$ 23,742									
065	Dietary	340,141	11,328	1,534	0	$ 353,003								
155	Social Services	0	2,557	346	0	0	$ 2,903							
160	Activities	28,930	10,130	1,372	0	0	0	$ 40,432						
165	Administration	N/A	12,675	1,717	0	0	0	0		$ 14,392	$ 14,392			
166	Medical Records	0	671	91	0	0	0	0		762		$ 762		
170	Inservice Education - Nursing	0	0	0	0	0	0	0	$ -					
	ANCILLARY SERVICES													
075	Patient Supplies	84,649	1,777	241	0	0	0	0	0	86,667	235	12	$ 86,914	
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0	
080	Physical Therapy	400,659	1,032	140	0	0	0	0	0	401,831	1,032	55	402,917	
081	Respiratory Therapy	10,478	0	0	0	0	0	0	0	10,478	27	1	10,506	
082	Occupational Therapy	277,679	1,032	140	0	0	0	0	0	278,851	719	38	279,607	
083	Speech Pathology	73,136	229	31	0	0	0	0	0	73,396	189	10	73,595	
085	Pharmacy	219,281	631	85	0	0	0	0	0	219,997	566	30	220,593	
090	Laboratory	24,311	0	0	0	0	0	0	0	24,311	62	3	24,376	
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0	
100	Other Ancillary Services	51,954	745	101	0	0	0	0	0	52,800	140	7	52,948	
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	210,392	103,570	14,027	23,742	353,003	2,903	40,432	0	748,069	11,326	599	759,994	*
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0	*
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0	*
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0	*
125	Subacute Care	0	0	0	0	0	0	0	0	0	0	0	0	*
126	Subacute Care - Pediatric	0	0	0	0	0	0	0	0	0	0	0	0	*
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0	*
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0	*
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0	*
	NONREIMBURSABLE													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0	
140	Beauty and Barber	0	745	101	0	0	0	0	0	846	82	4	932	
145	Other Nonreimbursable	0	1,376	186	0	0	0	0	0	1,562	15	1	1,578	
	TOTAL	$ 1,913,962	$ 161,678	$ 21,703	$ 23,742	$ 353,003	$ 2,903	$ 40,432	$ -	$ 1,898,808	$ 14,392	$ 762	$ 1,913,962	

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
ROSEWOOD HEALTH FACILITY

Fiscal Period:
OCTOBER 1, 2009 THROUGH SEPTEMBER 30, 2010

Provider NPI:
1700967213

OSHPD Facility Number:
206152091

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital Various	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Srvs 155	Activities 160
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	$ 281,379	100%							
	Property Tax (line 40)	52	0%	$ 281,431						
005	Plant Operations and Maintenance			7,706	$ 7,706					
010	Housekeeping			2,426	68	$ 2,495				
060	Laundry and Linen			19,887	560	183	$ 20,630			
065	Dietary			19,179	540	176	0	$ 19,895		
155	Social Services			4,329	122	40	0	0	$ 4,490	
160	Activities			17,150	483	158	0	0	0	$ 17,791
165	Administration			21,460	604	197	0	0	0	0
166	Medical Records			1,136	32	10	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
	ANCILLARY SERVICES									
075	Patient Supplies			3,009	85	28	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			1,747	49	16	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			1,747	49	16	0	0	0	0
083	Speech Pathology			388	11	4	0	0	0	0
085	Pharmacy			1,068	30	10	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			1,262	36	12	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
	ROUTINE SERVICES									
105	Skilled Nursing Care			175,346	4,937	1,612	20,630	19,895	4,490	17,791
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
	NONREIMBURSABLE									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			1,262	36	12	0	0	0	0
145	Other Nonreimbursable			2,329	66	21	0	0	0	0
	TOTAL	$ 281,431	100%	$ 281,431	$ 7,706	$ 2,495	$ 20,630	$ 19,895	$ 4,490	$ 17,791

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
ROSEWOOD HEALTH FACILITY

Fiscal Period:
OCTOBER 1, 2009 THROUGH SEPTEMBER 30, 2010

Provider NPI:
1700967213

OSHPD Facility Number:
206152091

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 100% Of Total	Property Tax 0% Of Total	
	GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	$ 281,379	100%								
	Property Tax (line 40)	52	0%								
005	Plant Operations and Maintenance										
010	Housekeeping										
060	Laundry and Linen										
065	Dietary										
155	Social Services										
160	Activities										
165	Administration				$ 22,261	$ 22,261					
166	Medical Records				1,178		$ 1,178				
170	Inservice Education - Nursing			$ -							
	ANCILLARY SERVICES										
075	Patient Supplies			0	3,121	363	19	$ 3,504	$ 3,503	$ 1	
077	Specialized Support Surfaces			0	0	0	0	0	0	0	
080	Physical Therapy			0	1,812	1,596	84	3,493	3,493	1	
081	Respiratory Therapy			0	0	41	2	43	43	0	
082	Occupational Therapy			0	1,812	1,112	59	2,983	2,982	1	
083	Speech Pathology			0	403	292	15	710	710	0	
085	Pharmacy			0	1,108	875	46	2,029	2,028	0	
090	Laboratory			0	0	96	5	101	101	0	
095	Home Health Services			0	0	0	0	0	0	0	
100	Other Ancillary Services			0	1,309	217	11	1,538	1,537	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			0	244,702	17,519	927	263,147	263,099	49	*
110	Intermediate Care			0	0	0	0	0	0	0	*
115	Mentally Disordered Care			0	0	0	0	0	0	0	*
120	Developmentally Disabled Care			0	0	0	0	0	0	0	*
125	Subacute Care			0	0	0	0	0	0	0	*
126	Subacute Care - Pediatric			0	0	0	0	0	0	0	*
128	Transitional Inpatient Care			0	0	0	0	0	0	0	*
130	Hospice Inpatient Care			0	0	0	0	0	0	0	*
135	Other Routine Services			0	0	0	0	0	0	0	*
	NONREIMBURSABLE										
139	Residential Care			0	0	0	0	0	0	0	
140	Beauty and Barber			0	1,309	127	7	1,442	1,442	0	
145	Other Nonreimbursable			0	2,416	23	1	2,441	2,440	0	
	TOTAL	$ 281,431	100%	$ -	$ 257,992	$ 22,261	$ 1,178	$ 281,431	$ 281,379	$ 52	

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name: ROSEWOOD HEALTH FACILITY
Provider NPI: 1700967213
OSHPD Facility Number: 206152091
Fiscal Period: OCTOBER 1, 2009 THROUGH SEPTEMBER 30, 2010

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. 93% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 5% of Total	Quality Assur. Fees 0% of Total	Caregiver Training 0% of Total
	GENERAL SERVICES													
045	Property Insurance	$ 10,227												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits,													
	Agency Staff and Other - Nonlabor)	939,763												
	Total Costs Allocable as Administration	949,990	93%											
167	DPH Licensing Fees	22,673	2%											
168	Professional Liability Insurance	49,381	5%											
169	Quality Assurance Fees	0	0%											
174	Caregiver Training	0	0%											
	Total	1,022,044	100%						$ 1,022,044					
	ANCILLARY SERVICES													
075	Patient Supplies			$ -	$ 2,405	$ 86,667	$ 3,121	$ 92,193	16,683	$ 15,507	$ 370	$ 806	$ -	$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			0	1,396	401,831	1,812	405,039	73,296	68,129	1,626	3,541	0	0
081	Respiratory Therapy			0	0	10,478	0	10,478	1,896	1,762	42	92	0	0
082	Occupational Therapy			0	1,396	278,851	1,812	282,059	51,041	47,443	1,132	2,466	0	0
083	Speech Pathology			0	310	73,396	403	74,109	13,411	12,465	298	648	0	0
085	Pharmacy			0	853	219,997	1,108	221,958	40,166	37,334	891	1,941	0	0
090	Laboratory			0	0	24,311	0	24,311	4,399	4,089	98	213	0	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	1,009	52,800	1,309	55,118	9,974	9,271	221	482	0	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			2,672,324	779,549	748,069	244,702	4,444,644	804,303	747,600	17,843	38,861	0	0 *
110	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care			0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care			0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care			0	0	0	0	0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric			0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care			0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0 *
	NONREIMBURSABLE													
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			28,984	1,009	846	1,309	32,148	5,817	5,407	129	281	0	0
145	Other Nonreimbursable			0	1,862	1,562	2,416	5,841	1,057	982	23	51	0	0
	SUBTOTAL	$ 1,022,044		$ 2,701,308	$ 789,790	$ 1,898,808	$ 257,992	$ 5,647,898	$ 1,022,044					
	Total Administrative Costs							$ 1,022,044		$ 949,990	$ 22,673	$ 49,381	$ -	$ -
	Unit Cost Multiplier							0.18096006						
	Accumulated Administration Costs (Sch 2 thru 5)				$ 66,217	$ 15,154	$ 23,439	$ 104,810						
	TOTAL FACILITY COSTS							$ 6,774,752						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name: ROSEWOOD HEALTH FACILITY
Provider NPI: 1700967213
OSHPD Facility Number: 206152091
Fiscal Period: OCTOBER 1, 2009 THROUGH SEPTEMBER 30, 2010

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS	Plant Ops (SQ FT) 5	Hskpng (SQ FT) 10	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)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	794									
010	Housekeeping	250	250								
060	Laundry and Linen	2,049	2,049	2,049							
065	Dietary	1,976	1,976	1,976							
155	Social Services	446	446	446							
160	Activities	1,767	1,767	1,767							
165	Administration	2,211	2,211	2,211							
166	Medical Records	117	117	117							
170	Inservice Education - Nursing										
	ANCILLARY SERVICES										
075	Patient Supplies	310	310	310						92,193	92,193
077	Specialized Support Surfaces									0	0
080	Physical Therapy	180	180	180						405,039	405,039
081	Respiratory Therapy									10,478	10,478
082	Occupational Therapy	180	180	180						282,059	282,059
083	Speech Pathology	40	40	40						74,109	74,109
085	Pharmacy	110	110	110						221,958	221,958
090	Laboratory									24,311	24,311
095	Home Health Services									0	0
100	Other Ancillary Services	130	130	130						55,118	55,118
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	18,066	18,066	18,066	79,748	69,828	2,659,402	2,659,402	2,659,402	4,444,644	4,444,644
110	Intermediate Care						0	0	0	0	0
115	Mentally Disordered Care						0	0	0	0	0
120	Developmentally Disabled Care						0	0	0	0	0
125	Subacute Care						0	0	0	0	0
126	Subacute Care - Pediatric						0	0	0	0	0
128	Transitional Inpatient Care						0	0	0	0	0
130	Hospice Inpatient Care						0	0	0	0	0
135	Other Routine Services						0	0	0	0	0
	NONREIMBURSABLE										
139	Residential Care									0	0
140	Beauty and Barber	130	130	130						32,148	32,148
145	Other Nonreimbursable	240	240	240						5,841	5,841
	TOTAL STATISTICS	28,996	28,202	27,952	79,748	69,828	2,659,402	2,659,402	2,659,402	5,647,898	5,647,898
	TOTAL DIRECT SALARIES COSTS - SCH. 2						$ 58,275	$ 165,039			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.021912821	0.062058688			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		$ 66,963	$ 150,488	$ 50,931	$ 466,595	$ 3,460	$ 13,709	$ 104,695	$ 17,153	$ 49,064
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		2.37440607	5.38378655	0.63864344	6.68206434	0.00130110	0.00515482	0.03936787	0.00303712	0.00868707
	TOTAL INDIRECT OTHER COSTS - SCH. 4		$ 161,678	$ 21,703	$ 23,742	$ 353,003	$ 2,903	$ 40,432	$ -	$ 14,392	$ 762
	UNIT COST MULTIPLIER (INDIRECT OTHER)		5.73285583	0.77644583	0.29770727	5.05532709	0.00109166	0.01520339	0.00000000	0.00254822	0.00013485
	TOTAL CAPITAL COSTS - SCH. 5	$ 281,431	$ 7,706	$ 2,495	$ 20,630	$ 19,895	$ 4,490	$ 17,791	$ -	$ 22,261	$ 1,178
	UNIT COST MULTIPLIER (CAPITAL COSTS)	9.70585598	0.27325898	0.08925225	0.25869093	0.28491570	0.00168853	0.00668978	0.00000000	0.00394150	0.00020857

SUMMARY OF REVISED PROGRAM EXPENSES

Provider Name:
ROSEWOOD HEALTH FACILITY

Fiscal Period:
OCTOBER 1, 2009 THROUGH SEPTEMBER 30, 2010

Provider NPI:
1700967213

OSHPD Facility Number:
206152091

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS AUDITED	AUDIT REVISIONS 8A-1	AS REVISED	
005		Plant Operations and Maintenance					
005	.01-.19	Salaries and Wages	6200	$ 44,503	$ 0	$ 44,503	(Sch 3)
005	.20-.39	Fringe Benefits	6200	22,460	0	22,460	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	144,332	17,346	161,678	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	$ 211,295	$ 17,346	$ 228,641	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	$ 99,208	$ 0	$ 99,208	(Sch 3)
010	.20-.39	Fringe Benefits	6300	50,686	0	50,686	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	20,270	0	20,270	(Sch 4)
010		Housekeeping - Total	6300	$ 170,164	$ 0	$ 170,164	
015		Depreciation: Buildings and Improvements	7110 - 7120	$ 163,903	$ 0	$ 163,903	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	0	0	0	(Sch 5)
025		Depreciation: Equipment	7140	42,270	0	42,270	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	0	0	0	(Sch 5)
040		Property Taxes	7300	52	0	52	(Sch 5)
045		Property Insurance	7400	10,227	0	10,227	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500	75,206	0	75,206	(Sch 5)
055		Interest - Other	7600	$ 0	$ 0	$ 0	(Sch 6)
057		**Subtotal 005 - 055**		$ 673,117	$ 17,346	$ 690,463	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	$ 23,398	$ 0	$ 23,398	(Sch 3)
060	.20-.39	Fringe Benefits	6400	11,636	0	11,636	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	10,404	0	10,404	(Sch 4)
060		Laundry and Linen - Total	6400	$ 45,438	$ 0	$ 45,438	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	$ 239,942	$ 0	$ 239,942	(Sch 3)
065	.20-.39	Fringe Benefits	6500	113,526	0	113,526	(Sch 3)
065	.79	Agency Staff	6500	97,797	0	97,797	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	340,141	0	340,141	(Sch 4)
065		Dietary - Total	6500	$ 791,406	$ 0	$ 791,406	
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	84,649	0	84,649	(Sch 4)
075		Patient Supplies - Total	8100	$ 84,649	$ 0	$ 84,649	
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	0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	$ 0	$ 0	$ 0	

SUMMARY OF REVISED PROGRAM EXPENSES

Provider Name:
ROSEWOOD HEALTH FACILITY

Fiscal Period:
OCTOBER 1, 2009 THROUGH SEPTEMBER 30, 2010

Provider NPI:
1700967213

OSHPD Facility Number:
206152091

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS AUDITED	AUDIT REVISIONS 8A-1	AS REVISED	
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	400,659	0	400,659	(Sch 4)
080		Physical Therapy - Total	8200	$ 400,659	$ 0	$ 400,659	
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	10,478	0	10,478	(Sch 4)
081		Respiratory Therapy - Total	8220	$ 10,478	$ 0	$ 10,478	
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	277,679	0	277,679	(Sch 4)
082		Occupational Therapy - Total	8250	$ 277,679	$ 0	$ 277,679	
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	73,136	0	73,136	(Sch 4)
083		Speech Pathology - Total	8280	$ 73,136	$ 0	$ 73,136	
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	219,281	0	219,281	(Sch 4)
085		Pharmacy - Total	8300	$ 219,281	$ 0	$ 219,281	
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	24,311	0	24,311	(Sch 4)
090		Laboratory - Total	8400	$ 24,311	$ 0	$ 24,311	
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	51,954	0	51,954	(Sch 4)
100		Other Ancillary Services - Total	8900	$ 51,954	$ 0	$ 51,954	

SUMMARY OF REVISED PROGRAM EXPENSES

Provider Name:
ROSEWOOD HEALTH FACILITY

Fiscal Period:
OCTOBER 1, 2009 THROUGH SEPTEMBER 30, 2010

Provider NPI:
1700967213

OSHPD Facility Number:
206152091

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS AUDITED	AUDIT REVISIONS 8A-1	AS REVISED	
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		$ 1,142,147	$ 0	$ 1,142,147	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	$ 1,452,540	$ 0	$ 1,452,540	(Sch 2)
105	.20-.39	Fringe Benefits	6110	795,740	0	795,740	(Sch 2)
105	.49	Agency Staff	6110	200,730	0	200,730	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	210,392	0	210,392	(Sch 4)
105		Skilled Nursing Care - Total	6110	$ 2,659,402	$ 0	$ 2,659,402	
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	$ 0	$ 0	$ 0	(Sch 2)
125	.20-.39	Fringe Benefits	6150	0	0	0	(Sch 2)
125	.49	Agency Staff	6150	0	0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150	0	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	$ 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 REVISED PROGRAM EXPENSES

Provider Name:
ROSEWOOD HEALTH FACILITY

Fiscal Period:
OCTOBER 1, 2009 THROUGH SEPTEMBER 30, 2010

Provider NPI:
1700967213

OSHPD Facility Number:
206152091

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS AUDITED	AUDIT REVISIONS 8A-1	AS REVISED	
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	(Sch 2)
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	(Sch 2)
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	(Sch 2)
		Other Nonreimbursable					
139		Residential Care					
139	.01-.19	Salaries and Wages	9100	$ 0	$ 0	$ 0	(Sch 2)
139	.20-.39	Fringe Benefits	9100	0	0	0	(Sch 2)
139	.49	Agency Staff	9100	0	0	0	(Sch 2)
139	.40-.99	Other - Nonlabor	9100	0	0	0	(Sch 4)
139		Residential Care - Total	9100	$ 0	$ 0	$ 0	
140		Beauty and Barber					
140	.01-.19	Salaries and Wages	8900	$ 21,269	$ 0	$ 21,269	(Sch 2)
140	.20-.39	Fringe Benefits	8900	7,715	0	7,715	(Sch 2)
140	.49	Agency Staff	8900	0	0	0	(Sch 2)
140	.40-.99	Other - Nonlabor	8900	0	0	0	(Sch 4)
140		Beauty and Barber - Total	8900	$ 28,984	$ 0	$ 28,984	
145		Other Nonreimbursable					
145	.01-.19	Salaries and Wages	9100	$ 0	$ 0	$ 0	(Sch 2)
145	.20-.39	Fringe Benefits	9100	0	0	0	(Sch 2)
145	.49	Agency Staff	9100	0	0	0	(Sch 2)
145	.40-.99	Other - Nonlabor	9100	0	0	0	(Sch 4)
145		Other Nonreimbursable - Total	9100	$ 0	$ 0	$ 0	
146		**Subtotal 105 - 145**		$ 2,688,386	$ 0	$ 2,688,386	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	$ 42,815	$ 0	$ 42,815	(Sch 2)
155	.20-.39	Fringe Benefits	6600	15,460	0	15,460	(Sch 2)
155	.49	Agency Staff	6600	0	0	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600	0	0	0	(Sch 4)
155		Social Services - Total	6600	$ 58,275	$ 0	$ 58,275	

SUMMARY OF REVISED PROGRAM EXPENSES

Provider Name:
ROSEWOOD HEALTH FACILITY

Fiscal Period:
OCTOBER 1, 2009 THROUGH SEPTEMBER 30, 2010

Provider NPI:
1700967213

OSHPD Facility Number:
206152091

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS AUDITED	AUDIT REVISIONS 8A-1	AS REVISED	
160		Activities					
160	.01-.19	Salaries and Wages	6700	$ 112,151	$ 0	$ 112,151	(Sch 2)
160	.20-.39	Fringe Benefits	6700	52,888	0	52,888	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	28,930	0	28,930	(Sch 4)
160		Activities - Total	6700	$ 193,969	$ 0	$ 193,969	
165		Administration					
165	.01-.19	Salaries and Wages	6900	$ 186,343	$ 0	$ 186,343	(Sch 6)
165	.20-.39	Fringe Benefits	6900	88,800	0	88,800	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	664,620	0	664,620	(Sch 6)
165		Administration - Total	6900	$ 939,763	$ 0	$ 939,763	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	$ 31,905	$ 0	$ 31,905	(Sch 3)
166	.20-.39	Fringe Benefits	6900	16,251	0	16,251	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	0	0	0	(Sch 4)
166		Medical Records - Total	6900	$ 48,156	$ 0	$ 48,156	
167		CDPH Licensing Fees	6900	$ 22,673	$ 0	$ 22,673	(Sch 6)
168		Professional Liability Insurance	6900	$ 49,381	$ 0	$ 49,381	(Sch 6)
169		Quality Assurance Fees	6900	$ 0	$ 0	$ 0	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	$ 76,921	$ 0	$ 76,921	(Sch 3)
170	.20-.39	Fringe Benefits	6800	27,774	0	27,774	(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	$ 104,695	$ 0	$ 104,695	
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		$ 1,416,912	$ 0	$ 1,416,912	
200		**Total**		**$ 6,757,406**	**$ 17,346**	**$ 6,774,752**	

Provider Name: ROSEWOOD HEALTH FACILITY

Provider NPI: 1700967213

OSHPD Facility Number: 206152091

Fiscal Period: OCTOBER 1, 2009 THROUGH SEPTEMBER 30, 2010

Line No.	Sub No.		TOTAL REV (Page 1)	REVISION 1	REVISION	REVISION	REVISION	REVISION	REVISION	REVISION	REVISION
005	1	Plant Operations and Maintenance - Salaries and Wages	0								
005	2	Plant Operations and Maintenance - Fringe Benefits	0								
005	3	Plant Operations and Maintenance - Agency Staff	0								
005	4	Plant Operations and Maintenance - Other - Nonlabor	17,346	17,346							
010	1	Housekeeping - Salaries and Wages	0								
010	2	Housekeeping - Fringe Benefits	0								
010	3	Housekeeping - Agency Staff	0								
010	4	Housekeeping - Other - Nonlabor	0								
015	4	Depreciation: Buildings and Improvements	0								
020	4	Depreciation: Leasehold Improvements	0								
025	4	Depreciation: Equipment	0								
030	4	Depreciation and Amortization - Other	0								
035	4	Leases and Rentals	0								
040	4	Property Taxes	0								
045	4	Property Insurance	0								
050	4	Interest - Property, Plant, and Equipment	0								
055	4	Interest - Other	0								
060	1	Laundry and Linen - Salaries and Wages	0								
060	2	Laundry and Linen - Fringe Benefits	0								
060	3	Laundry and Linen - Agency Staff	0								
060	4	Laundry and Linen - Other - Nonlabor	0								
065	1	Dietary - Salaries and Wages	0								
065	2	Dietary - Fringe Benefits	0								
065	3	Dietary - Agency Staff	0								
065	4	Dietary - Other - Nonlabor	0								
070	4	Provision for Bad Debts	0								
075	1	Patient Supplies - Salaries and Wages	0								
075	2	Patient Supplies - Fringe Benefits	0								
075	3	Patient Supplies - Agency Staff	0								
075	4	Patient Supplies - Other - Nonlabor	0								
077	1	Specialized Support Surfaces - Salaries and Wages	0								
077	2	Specialized Support Surfaces - Fringe Benefits	0								
077	3	Specialized Support Surfaces - Agency Staff	0								
077	4	Specialized Support Surfaces - Other - Nonlabor	0								
080	1	Physical Therapy - Salaries and Wages	0								
080	2	Physical Therapy - Fringe Benefits	0								
080	3	Physical Therapy - Agency Staff	0								
080	4	Physical Therapy - Other - Nonlabor	0								
081	1	Respiratory Therapy - Salaries and Wages	0								
081	2	Respiratory Therapy - Fringe Benefits	0								
081	3	Respiratory Therapy - Agency Staff	0								
081	4	Respiratory Therapy - Other - Nonlabor	0								
082	1	Occupational Therapy - Salaries and Wages	0								
082	2	Occupational Therapy - Fringe Benefits	0								
082	3	Occupational Therapy - Agency Staff	0								
082	4	Occupational Therapy - Other - Nonlabor	0								
083	1	Speech Pathology - Salaries and Wages	0								
083	2	Speech Pathology - Fringe Benefits	0								
083	3	Speech Pathology - Agency Staff	0								

Provider Name: ROSEWOOD HEALTH FACILITY

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Fiscal Period: OCTOBER 1, 2009 THROUGH SEPTEMBER 30, 2010

Line No.	Sub No.		TOTAL REV (Page 1)	REVISION 1	REVISION	REVISION	REVISION	REVISION	REVISION	REVISION	REVISION
083	4	Speech Pathology - Other - Nonlabor	0								
085	1	Pharmacy - Salaries and Wages	0								
085	2	Pharmacy - Fringe Benefits	0								
085	3	Pharmacy - Agency Staff	0								
085	4	Pharmacy - Other - Nonlabor	0								
090	1	Laboratory - Salaries and Wages	0								
090	2	Laboratory - Fringe Benefits	0								
090	3	Laboratory - Agency Staff	0								
090	4	Laboratory - Other - Nonlabor	0								
095	1	Home Health Services - Salaries and Wages	0								
095	2	Home Health Services - Fringe Benefits	0								
095	3	Home Health Services - Agency Staff	0								
095	4	Home Health Services - Other - Nonlabor	0								
100	1	Other Ancillary Services - Salaries and Wages	0								
100	2	Other Ancillary Services - Fringe Benefits	0								
100	3	Other Ancillary Services - Agency Staff	0								
100	4	Other Ancillary Services - Other - Nonlabor	0								
101	1	Subacute Care Ancillary Services - Salaries and Wages	0								
101	2	Subacute Care Ancillary Services - Fringe Benefits	0								
101	3	Subacute Care Ancillary Services - Agency Staff	0								
101	4	Subacute Care Ancillary Services - Other - Nonlabor	0								
102	1	Subacute Pediatric Ancillary Services - Salaries and Wages	0								
102	2	Subacute Pediatric Ancillary Services - Fringe Benefits	0								
102	3	Subacute Pediatric Ancillary Services - Agency Staff	0								
102	4	Subacute Pediatric Ancillary Services - Other - Nonlabor	0								
105	1	Skilled Nursing Care - Salaries and Wages	0								
105	2	Skilled Nursing Care - Fringe Benefits	0								
105	3	Skilled Nursing Care - Agency Staff	0								
105	4	Skilled Nursing Care - Other - Nonlabor	0								
110	1	Intermediate Care - Salaries and Wages	0								
110	2	Intermediate Care - Fringe Benefits	0								
110	3	Intermediate Care - Agency Staff	0								
110	4	Intermediate Care - Other - Nonlabor	0								
115	1	Mentally Disordered Care - Salaries and Wages	0								
115	2	Mentally Disordered Care - Fringe Benefits	0								
115	3	Mentally Disordered Care - Agency Staff	0								
115	4	Mentally Disordered Care - Other - Nonlabor	0								
120	1	Developmentally Disabled Care - Salaries and Wages	0								
120	2	Developmentally Disabled Care - Fringe Benefits	0								
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	0								
125	3	Subacute Care - Agency Staff	0								
125	4	Subacute Care - Other - Nonlabor	0								
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								

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Line No.	Sub No.		TOTAL REV (Page 1)	REVISION 1	REVISION	REVISION	REVISION	REVISION	REVISION	REVISION	REVISION
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	0								
165	2	Administration - Fringe Benefits	0								
165	3	Administration - Agency Staff	0								
165	4	Administration - Other - Nonlabor	0								
166	1	Medical Records - Salaries and Wages	0								
166	2	Medical Records - Fringe Benefits	0								
166	3	Medical Records - Agency Staff	0								
166	4	Medical Records - Other - Nonlabor	0								
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								

Provider Name: ROSEWOOD HEALTH FACILITY

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Fiscal Period: OCTOBER 1, 2009 THROUGH SEPTEMBER 30, 2010

Line No.	Sub No.		TOTAL REV (Page 1)	REVISION 1	REVISION	REVISION	REVISION	REVISION	REVISION	REVISION	REVISION
174	3	Caregiver Training - Agency Staff	0								
174	4	Caregiver Training - Other - Nonlabor	0								
200		Total	$17,346	17,346	0	0	0	0	0	0	0
			(To Sch 8)								

Provider Name	Fiscal Period	Provider NPI	Revision
ROSEWOOD HEALTH FACILITY	OCTOBER 1, 2009 THROUGH SEPTEMBER 30, 2010	1700967213	1

Report References										
	Audit Report			Revised Report						
Rev. No.	Sch.	Line	Col.	Sch.	Line	Sub No.	Explanation of Revisions	As Audited	Increase (Decrease)	As Revised
							REVISION TO AUDITED COSTS			
1	8	5		8A-1	5	4	Plant Operations and Maintenance - Other-Nonlabor To reverse the adjustment to offset utility expense from rebate income from the purchase of energy efficient equipment, in accordance with Report of Findings dated August,15, 2012, from the informal appeal, Case No. NF12-0910-1117B-PP, Issue No. 2.	$144,332	$17,346	$161,678