

**REPORT
ON THE
HOME OFFICE AUDIT**

**FREMONT RIDEOUT HEALTH GROUP
MARYSVILLE, CALIFORNIA**

**FISCAL PERIOD ENDED
JUNE 30, 2011**

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

**Section Chief: Robert G. Kwick
Audit Supervisor: Gary Diffenderffer
Auditor: Catherine Jones**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

July 26, 2013

Tom Frost
Reimbursement Manager
Fremont Rideout Health Group
614 J. Street
Marysville, CA 95901

FREMONT RIDEOUT HEALTH GROUP
FISCAL PERIOD ENDED JUNE 30, 2011

We have examined the Medi-Cal Home Office Cost Report for the fiscal period ended June 30, 2011. 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 Summary of Audited Home Office Costs to Health Care Facilities represents a proper determination of home office allowable costs for the above fiscal period in accordance with Medi-Cal reimbursement principles. The audited home office cost will be incorporated, by separate adjustment, into each applicable facility audit report.

This audit report includes the:

1. Summary of Audited Home Office Costs to Health Care Facilities and Supporting Schedules
2. Audit Adjustments Schedule

If you disagree with the decision of the Department, the results of the home office audit may only be appealed through each individual facility's audit report. Please refer to the appeal instructions in each facility's audit report.

Tom Frost
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If you have questions regarding this report, you may call the Audits Section—
Sacramento at (916) 650-6994.

Original Signed By

Robert G. Kwick, Chief
Audits Section—Sacramento
Financial Audits Branch

Certified

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SUMMARY OF AUDITED HOME OFFICE CAPITAL AND NONCAPITAL RELATED COSTS TO CHAIN COMPONENTS

HOME OFFICE NAME:
FREMONT RIDEOUT HEALTH GROUPFISCAL PERIOD ENDED:
JUNE 30, 2011

	PROVIDER NPI	FISCAL PERIODS ENDING DURING HOME OFFICE FISCAL YEAR		CAPITAL RELATED (SCHEDULE 3) 1	NONCAPITAL RELATED (SCHEDULE 3-1) 2	TOTAL AUDITED H.O. COSTS (COLUMN 1 + 2) 3	
		FROM	TO				
<u>HEALTH CARE FACILITIES</u>							
1.	RIDEOUT MEMORIAL HOSPITAL	1720088354	07/01/10	06/30/11	\$0	\$19,905,941	\$19,905,941
2.	THE FOUNTAINS SKILLED NURSING & REHAB CTR	1477552164	07/01/10	06/30/11	0	991,499	991,499
3.	FREMONT RIDEOUT HHA / HOSPICE	VARIOUS	07/01/10	06/30/11	0	419,383	419,383
4.		0			0	0	0
5.		0			0	0	0
6.		0			0	0	0
7.		0			0	0	0
8.		0			0	0	0
9.		0			0	0	0
10.		0			0	0	0
11.		0			0	0	0
12.		0			0	0	0
13.		0			0	0	0
14.		0			0	0	0
15.		0			0	0	0
16.		0			0	0	0
17.		0			0	0	0
18.		0			0	0	0
19.		0			0	0	0
20.		0			0	0	0
SUBTOTAL (LINES 1 THROUGH 20)					\$0	\$21,316,823	\$21,316,823
<u>OTHER COMPONENTS</u>							
21.	SIERRA HEALTH CARE MEDICAL EQUIP & SUPP	N/A	07/01/10	06/30/11	\$0	\$155,544	\$155,544
22.	FREMONT-RIDEOUT FOUNDATION	N/A	07/01/10	06/30/11	0	37,628	37,628
23.	THE COURTYARD ASSISTED LIVING	N/A	07/01/10	06/30/11	0	159,455	159,456
24.	THE GARDENS ADULT DAY CARE / ALZHEIMERS	N/A	07/01/10	06/30/11	0	200,041	200,041
25.	FDR MANAGEMENT GROUP	N/A	07/01/10	06/30/11	0	63,183	63,183
26.	DRUG PHARMACY	N/A	07/01/10	06/30/11	0	3,415	3,415
27.	BIGGS GRIDLEY FOUNDATION	N/A	07/01/10	06/30/11	0	0	0
28.	FREMONT RIDEOUT MEDICAL GROUP	N/A	07/01/10	06/30/11	0	0	0
29.	MANAGEMENT SERVICE ORGANIZATION	N/A	07/01/10	06/30/11	0	51,847	51,847
30.	SIERRA VISTA DEVELOPMENTAL CENTER	N/A	07/01/10	06/30/11	0	22,561	22,561
31.	NONREIMBURSABLE COST CENTER	N/A	07/01/10	06/30/11	0	94,490	94,490
32.		0			0	0	0
33.		0			0	0	0
34.		0			0	0	0
35.		0			0	0	0
SUBTOTAL (LINES 21 THROUGH 35)					\$0	\$788,164	\$788,164
GRAND TOTAL					\$0	\$22,104,987	\$22,104,987

COMPARISON OF REPORTED AND AUDITED HOME OFFICE COSTS

HOME OFFICE NAME:
FREMONT RIDEOUT HEALTH GROUPFISCAL PERIOD ENDED:
JUNE 30, 2011

	PROVIDER NPI	FISCAL PERIODS ENDING DURING HOME OFFICE FISCAL YEAR		REPORTED HOME OFFICE COSTS (SCH. 9) 1	AUDITED H.O. COSTS (SCH. 3 & 3-1) 2	VARIANCE (COLUMN 2-1) 3	
		FROM	TO				
<u>HEALTH CARE FACILITIES</u>							
1.	RIDEOUT MEMORIAL HOSPITAL	1720088354	07/01/10	06/30/11	\$20,534,195	\$19,905,941	(\$628,254)
2.	THE FOUNTAINS SKILLED NURSING & REHAB CTR	1477552164	07/01/10	06/30/11	709,076	991,499	282,423
3.	FREMONT RIDEOUT HHA / HOSPICE	VARIOUS	07/01/10	06/30/11	297,106	419,383	122,277
4.		0			0	0	0
5.		0			0	0	0
6.		0			0	0	0
7.		0			0	0	0
8.		0			0	0	0
9.		0			0	0	0
10.		0			0	0	0
11.		0			0	0	0
12.		0			0	0	0
13.		0			0	0	0
14.		0			0	0	0
15.		0			0	0	0
16.		0			0	0	0
17.		0			0	0	0
18.		0			0	0	0
19.		0			0	0	0
20.		0			0	0	0
SUBTOTAL (LINES 1 THROUGH 20)					\$21,540,377	\$21,316,823	(\$223,554)
<u>OTHER COMPONENTS</u>							
21.	SIERRA HEALTH CARE MEDICAL EQUIP & SUPP	N/A	07/01/10	06/30/11	\$117,109	\$155,544	\$38,435
22.	FREMONT-RIDEOUT FOUNDATION	N/A	07/01/10	06/30/11	28,330	37,628	9,298
23.	THE COURTYARD ASSISTED LIVING	N/A	07/01/10	06/30/11	112,966	159,455	46,490
24.	THE GARDENS ADULT DAY CARE / ALZHEIMERS	N/A	07/01/10	06/30/11	141,719	200,041	58,322
25.	FDR MANAGEMENT GROUP	N/A	07/01/10	06/30/11	47,570	63,183	15,613
26.	DRUG PHARMACY	N/A	07/01/10	06/30/11	2,571	3,415	844
27.	BIGGS GRIDLEY FOUNDATION	N/A	07/01/10	06/30/11	0	0	0
28.	FREMONT RIDEOUT MEDICAL GROUP	N/A	07/01/10	06/30/11	0	0	0
29.	MANAGEMENT SERVICE ORGANIZATION	N/A	07/01/10	06/30/11	39,035	51,847	12,812
30.	SIERRA VISTA DEVELOPMENTAL CENTER	N/A	07/01/10	06/30/11	0	22,561	22,561
31.	NONREIMBURSABLE COST CENTER	N/A	07/01/10	06/30/11	0	94,490	94,490
32.		0			0	0	0
33.		0			0	0	0
34.		0			0	0	0
35.		0			0	0	0
SUBTOTAL (LINES 21 THROUGH 35)					\$489,300	\$788,164	\$298,864
GRAND TOTAL					\$22,029,677	\$22,104,987	\$75,310

SUMMARY ALLOCATION OF HOME OFFICE COSTS - CAPITAL RELATED

HOME OFFICE NAME:
FREMONT RIDEOUT HEALTH GROUP

FISCAL PERIOD ENDED:
JUNE 30, 2011

	PROVIDER NPI	FISCAL PERIODS ENDING DURING HOME OFFICE FISCAL YEAR		DIRECT CAPITAL COSTS (SCHEDULE 7) 1	FUNCTIONAL CAPITAL COSTS (SCHEDULE 5) 2	POOLED CAPITAL COSTS (SCHEDULE 4) 3	TOTAL CAPITAL COSTS (COL. 1 TO 3)	
		FROM	TO					
<u>HEALTH CARE FACILITIES</u>								
1.	RIDEOUT MEMORIAL HOSPITAL	1720088354	07/01/10	06/30/11	\$0	\$0	\$0	\$0
2.	THE FOUNTAINS SKILLED NURSING & REHAB CTR	1477552164	07/01/10	06/30/11	0	0	0	0
3.	FREMONT RIDEOUT HHA / HOSPICE	VARIOUS	07/01/10	06/30/11	0	0	0	0
4.		0			0	0	0	0
5.		0			0	0	0	0
6.		0			0	0	0	0
7.		0			0	0	0	0
8.		0			0	0	0	0
9.		0			0	0	0	0
10.		0			0	0	0	0
11.		0			0	0	0	0
12.		0			0	0	0	0
13.		0			0	0	0	0
14.		0			0	0	0	0
15.		0			0	0	0	0
16.		0			0	0	0	0
17.		0			0	0	0	0
18.		0			0	0	0	0
19.		0			0	0	0	0
20.		0			0	0	0	0
SUBTOTAL (LINES 1 THROUGH 20)					\$0	\$0	\$0	\$0
<u>OTHER COMPONENTS</u>								
21.	SIERRA HEALTH CARE MEDICAL EQUIP & SUPP	N/A	07/01/10	06/30/11	\$0	\$0	\$0	\$0
22.	FREMONT-RIDEOUT FOUNDATION	N/A	07/01/10	06/30/11	0	0	0	0
23.	THE COURTYARD ASSISTED LIVING	N/A	07/01/10	06/30/11	0	0	0	0
24.	THE GARDENS ADULT DAY CARE / ALZHEIMERS	N/A	07/01/10	06/30/11	0	0	0	0
25.	FDR MANAGEMENT GROUP	N/A	07/01/10	06/30/11	0	0	0	0
26.	DRUG PHARMACY	N/A	07/01/10	06/30/11	0	0	0	0
27.	BIGGS GRIDLEY FOUNDATION	N/A	07/01/10	06/30/11	0	0	0	0
28.	FREMONT RIDEOUT MEDICAL GROUP	N/A	07/01/10	06/30/11	0	0	0	0
29.	MANAGEMENT SERVICE ORGANIZATION	N/A	07/01/10	06/30/11	0	0	0	0
30.	SIERRA VISTA DEVELOPMENTAL CENTER	N/A	07/01/10	06/30/11	0	0	0	0
31.	NONREIMBURSABLE COST CENTER	N/A	07/01/10	06/30/11	0	0	0	0
32.		0			0	0	0	0
33.		0			0	0	0	0
34.		0			0	0	0	0
35.		0			0	0	0	0
SUBTOTAL (LINES 21 THROUGH 35)					\$0	\$0	\$0	\$0
GRAND TOTAL					\$0	\$0	\$0	\$0

(To Schedule 1 & 2)

SUMMARY ALLOCATION OF HOME OFFICE COSTS - NONCAPITAL RELATED

HOME OFFICE NAME:
FREMONT RIDEOUT HEALTH GROUPFISCAL PERIOD ENDED:
JUNE 30, 2011

	PROVIDER NPI	FISCAL PERIODS ENDING DURING HOME OFFICE FISCAL YEAR		DIRECT COSTS (SCH. 7-1) 1	FUNCTIONAL COSTS (SCH. 5-1) 2	POOLED COSTS (SCH. 4) 3	TOTAL NONCAPITAL COSTS (COL. 1 TO 3)	
		FROM	TO					
<u>HEALTH CARE FACILITIES</u>								
1.	RIDEOUT MEMORIAL HOSPITAL	1720088354	07/01/10	06/30/11	\$0	\$0	\$19,905,941	\$19,905,941
2.	THE FOUNTAINS SKILLED NURSING & REHAB CTR	1477552164	07/01/10	06/30/11	0	58,537	932,962	991,499
3.	FREMONT RIDEOUT HHA / HOSPICE	VARIOUS	07/01/10	06/30/11	0	24,760	394,623	419,383
4.		0			0	0	0	0
5.		0			0	0	0	0
6.		0			0	0	0	0
7.		0			0	0	0	0
8.		0			0	0	0	0
9.		0			0	0	0	0
10.		0			0	0	0	0
11.		0			0	0	0	0
12.		0			0	0	0	0
13.		0			0	0	0	0
14.		0			0	0	0	0
15.		0			0	0	0	0
16.		0			0	0	0	0
17.		0			0	0	0	0
18.		0			0	0	0	0
19.		0			0	0	0	0
20.		0			0	0	0	0
SUBTOTAL (LINES 1 THROUGH 20)					\$0	\$83,297	\$21,233,526	\$21,316,823
<u>OTHER COMPONENTS</u>								
21.	SIERRA HEALTH CARE MEDICAL EQUIP & SUPP	N/A	07/01/10	06/30/11	\$0	\$0	\$155,544	\$155,544
22.	FREMONT-RIDEOUT FOUNDATION	N/A	07/01/10	06/30/11	0	0	37,628	37,628
23.	THE COURTYARD ASSISTED LIVING	N/A	07/01/10	06/30/11	0	9,414	150,041	159,455
24.	THE GARDENS ADULT DAY CARE / ALZHEIMERS	N/A	07/01/10	06/30/11	0	11,810	188,231	200,041
25.	FDR MANAGEMENT GROUP	N/A	07/01/10	06/30/11	0	0	63,183	63,183
26.	DRUG PHARMACY	N/A	07/01/10	06/30/11	0	0	3,415	3,415
27.	BIGGS GRIDLEY FOUNDATION	N/A	07/01/10	06/30/11	0	0	0	0
28.	FREMONT RIDEOUT MEDICAL GROUP	N/A	07/01/10	06/30/11	0	0	0	0
29.	MANAGEMENT SERVICE ORGANIZATION	N/A	07/01/10	06/30/11	0	0	51,847	51,847
30.	SIERRA VISTA DEVELOPMENTAL CENTER	N/A	07/01/10	06/30/11	0	0	22,561	22,561
31.	NONREIMBURSABLE COST CENTER	N/A	07/01/10	06/30/11	0	0	94,490	94,490
32.		0			0	0	0	0
33.		0			0	0	0	0
34.		0			0	0	0	0
35.		0			0	0	0	0
SUBTOTAL (LINES 21 THROUGH 35)					\$0	\$21,224	\$766,940	\$788,164
GRAND TOTAL					\$0	\$104,521	\$22,000,466	\$22,104,987

(To Schedule 1 & 2)

POOLED ALLOCATION OF HOME OFFICE COSTS TO CHAIN COMPONENTS

HOME OFFICE NAME:
FREMONT RIDEOUT HEALTH GROUP

FISCAL PERIOD ENDED:
JUNE 30, 2011

<u>HEALTH CARE FACILITIES</u>		PROVIDER NPI	TOTAL COST (SCH. G, COL. 1) 1	CAPITAL (SCH. 8) 2	NONCAPITAL (SCH. 8) 3	TOTAL POOLED (COL. 2 + 3) 4
		(Adjs. 7 - 9)				
1.	RIDEOUT MEMORIAL HOSPITAL	1720088354	\$235,415,857	\$0	\$19,905,941	\$19,905,941
2.	THE FOUNTAINS SKILLED NURSING & REHAB CTR	1477552164	11,033,591	0	932,962	932,962
3.	FREMONT RIDEOUT HHA / HOSPICE	VARIOUS	4,666,973	0	394,623	394,623
4.		0	0	0	0	0
5.		0	0	0	0	0
6.		0	0	0	0	0
7.		0	0	0	0	0
8.		0	0	0	0	0
9.		0	0	0	0	0
10.		0	0	0	0	0
11.		0	0	0	0	0
12.		0	0	0	0	0
13.		0	0	0	0	0
14.		0	0	0	0	0
15.		0	0	0	0	0
16.		0	0	0	0	0
17.		0	0	0	0	0
18.		0	0	0	0	0
19.		0	0	0	0	0
20.		0	0	0	0	0
SUBTOTAL (LINES 1 THROUGH 20)			\$251,116,421	\$0	\$21,233,526	\$21,233,526

<u>OTHER COMPONENTS</u>		PROVIDER NPI	TOTAL COST (SCH. G, COL. 1)	CAPITAL (SCH. 8)	NONCAPITAL (SCH. 8)	TOTAL POOLED (COL. 2 + 3)
21.	SIERRA HEALTH CARE MEDICAL EQUIP & SUPP	N/A	\$1,839,528	\$0	\$155,544	\$155,544
22.	FREMONT-RIDEOUT FOUNDATION	N/A	445,008	0	37,628	37,628
23.	THE COURTYARD ASSISTED LIVING	N/A	1,774,452	0	150,041	150,041
24.	THE GARDENS ADULT DAY CARE / ALZHEIMERS	N/A	2,226,098	0	188,231	188,231
25.	FDR MANAGEMENT GROUP	N/A	747,223	0	63,183	63,183
26.	DRUG PHARMACY	N/A	40,389	0	3,415	3,415
27.	BIGGS GRIDLEY FOUNDATION	N/A	0	0	0	0
28.	FREMONT RIDEOUT MEDICAL GROUP	N/A	0	0	0	0
29.	MANAGEMENT SERVICE ORGANIZATION	N/A	613,165	0	51,847	51,847
30.	SIERRA VISTA DEVELOPMENTAL CENTER	N/A	266,812	0	22,561	22,561
31.	NONREIMBURSABLE COST CENTER	N/A	1,117,472	0	94,490	94,490
32.		0	0	0	0	0
33.		0	0	0	0	0
34.		0	0	0	0	0
35.		0	0	0	0	0
SUBTOTAL (LINES 21 THROUGH 35)			\$9,070,147	\$0	\$766,940	\$766,940
GRAND TOTAL			\$260,186,568	\$0	\$22,000,466	\$22,000,466

(To Schedule 3) (To Schedule 3-1)

MULTIPLIER

0.000000 0.084557

FUNCTIONAL ALLOCATION OF EXPENSES TO
CHAIN COMPONENTS - CAPITAL RELATED

HOME OFFICE NAME:
FREMONT RIDEOUT HEALTH GROUP

FISCAL PERIOD ENDED:
JUNE 30, 2011

	PROVIDER NPI	Old Cap. Related- Buildings & 1.00	1.01	Old Cap. Related- Movable 2.00	2.01	New Cap. Related- Buildings & 4.00	4.01
HEALTH CARE FACILITIES							
1.	RIDEOUT MEMORIAL HOSPITAL	1720088354	\$0	\$0	\$0	\$0	\$0
2.	THE FOUNTAINS SKILLED NURSING & REHAB CTR	1477552164	0	0	0	0	0
3.	FREMONT RIDEOUT HHA / HOSPICE	VARIOUS	0	0	0	0	0
4.		0	0	0	0	0	0
5.		0	0	0	0	0	0
6.		0	0	0	0	0	0
7.		0	0	0	0	0	0
8.		0	0	0	0	0	0
9.		0	0	0	0	0	0
10.		0	0	0	0	0	0
11.		0	0	0	0	0	0
12.		0	0	0	0	0	0
13.		0	0	0	0	0	0
14.		0	0	0	0	0	0
15.		0	0	0	0	0	0
16.		0	0	0	0	0	0
17.		0	0	0	0	0	0
18.		0	0	0	0	0	0
19.		0	0	0	0	0	0
20.		0	0	0	0	0	0
SUBTOTAL (LINES 1 THROUGH 20)			\$0	\$0	\$0	\$0	\$0
OTHER COMPONENTS							
21.	SIERRA HEALTH CARE MEDICAL EQUIP & SUPP	N/A	\$0	\$0	\$0	\$0	\$0
22.	FREMONT-RIDEOUT FOUNDATION	N/A	0	0	0	0	0
23.	THE COURTYARD ASSISTED LIVING	N/A	0	0	0	0	0
24.	THE GARDENS ADULT DAY CARE / ALZHEIMERS	N/A	0	0	0	0	0
25.	FDR MANAGEMENT GROUP	N/A	0	0	0	0	0
26.	DRUG PHARMACY	N/A	0	0	0	0	0
27.	BIGGS GRIDLEY FOUNDATION	N/A	0	0	0	0	0
28.	FREMONT RIDEOUT MEDICAL GROUP	N/A	0	0	0	0	0
29.	MANAGEMENT SERVICE ORGANIZATION	N/A	0	0	0	0	0
30.	SIERRA VISTA DEVELOPMENTAL CENTER	N/A	0	0	0	0	0
31.	NONREIMBURSABLE COST CENTER	N/A	0	0	0	0	0
32.		0	0	0	0	0	0
33.		0	0	0	0	0	0
34.		0	0	0	0	0	0
35.		0	0	0	0	0	0
SUBTOTAL (LINES 21 THROUGH 35)			\$0	\$0	\$0	\$0	\$0
GRAND TOTAL			\$0	\$0	\$0	\$0	\$0

FUNCTIONAL ALLOCATION OF EXPENSES TO
CHAIN COMPONENTS - CAPITAL RELATED

HOME OFFICE NAME:
FREMONT RIDEOUT HEALTH GROUP

FISCAL PERIOD ENDED:
JUNE 30, 2011

	PROVIDER NPI	New Cap. Related- Movable 5.00	5.01	Insurance Premiums 7.00	Taxes and Licenses - Not INCM 8.00	Other 9.00	AUDITED TOTAL CAPITAL
HEALTH CARE FACILITIES							
1.	RIDEOUT MEMORIAL HOSPITAL	1720088354	\$0	\$0	\$0	\$0	\$0
2.	THE FOUNTAINS SKILLED NURSING & REHAB CTR	1477552164	0	0	0	0	0
3.	FREMONT RIDEOUT HHA / HOSPICE	VARIOUS	0	0	0	0	0
4.		0	0	0	0	0	0
5.		0	0	0	0	0	0
6.		0	0	0	0	0	0
7.		0	0	0	0	0	0
8.		0	0	0	0	0	0
9.		0	0	0	0	0	0
10.		0	0	0	0	0	0
11.		0	0	0	0	0	0
12.		0	0	0	0	0	0
13.		0	0	0	0	0	0
14.		0	0	0	0	0	0
15.		0	0	0	0	0	0
16.		0	0	0	0	0	0
17.		0	0	0	0	0	0
18.		0	0	0	0	0	0
19.		0	0	0	0	0	0
20.		0	0	0	0	0	0
SUBTOTAL (LINES 1 THROUGH 20)			\$0	\$0	\$0	\$0	\$0
OTHER COMPONENTS							
21.	SIERRA HEALTH CARE MEDICAL EQUIP & SUPP	N/A	\$0	\$0	\$0	\$0	\$0
22.	FREMONT-RIDEOUT FOUNDATION	N/A	0	0	0	0	0
23.	THE COURTYARD ASSISTED LIVING	N/A	0	0	0	0	0
24.	THE GARDENS ADULT DAY CARE / ALZHEIMERS	N/A	0	0	0	0	0
25.	FDR MANAGEMENT GROUP	N/A	0	0	0	0	0
26.	DRUG PHARMACY	N/A	0	0	0	0	0
27.	BIGGS GRIDLEY FOUNDATION	N/A	0	0	0	0	0
28.	FREMONT RIDEOUT MEDICAL GROUP	N/A	0	0	0	0	0
29.	MANAGEMENT SERVICE ORGANIZATION	N/A	0	0	0	0	0
30.	SIERRA VISTA DEVELOPMENTAL CENTER	N/A	0	0	0	0	0
31.	NONREIMBURSABLE COST CENTER	N/A	0	0	0	0	0
32.		0	0	0	0	0	0
33.		0	0	0	0	0	0
34.		0	0	0	0	0	0
35.		0	0	0	0	0	0
SUBTOTAL (LINES 21 THROUGH 35)			\$0	\$0	\$0	\$0	\$0
GRAND TOTAL			\$0	\$0	\$0	\$0	\$0

FUNCTIONAL ALLOCATION OF EXPENSES TO CHAIN
COMPONENTS - NONCAPITAL RELATEDHOME OFFICE NAME:
FREMONT RIDEOUT HEALTH GROUPFISCAL PERIOD ENDED:
JUNE 30, 2011

	PROVIDER NPI	Salaries of Officers 11	Salaries & Wages of Others 12	Payroll Taxes 13	Employee Benefits-Payroll Related 14	Employee Benefits- Nonpayroll 15	Profit Sharing/Pensio n Plans 16	Legal Fees 17
HEALTH CARE FACILITIES								
1.	RIDEOUT MEMORIAL HOSPITAL	1720088354	\$0	\$0	\$0	\$0	\$0	\$0
2.	THE FOUNTAINS SKILLED NURSING & REHAB CTR	1477552164	0	0	0	0	0	0
3.	FREMONT RIDEOUT HHA / HOSPICE	VARIOUS	0	0	0	0	0	0
4.		0	0	0	0	0	0	0
5.		0	0	0	0	0	0	0
6.		0	0	0	0	0	0	0
7.		0	0	0	0	0	0	0
8.		0	0	0	0	0	0	0
9.		0	0	0	0	0	0	0
10.		0	0	0	0	0	0	0
11.		0	0	0	0	0	0	0
12.		0	0	0	0	0	0	0
13.		0	0	0	0	0	0	0
14.		0	0	0	0	0	0	0
15.		0	0	0	0	0	0	0
16.		0	0	0	0	0	0	0
17.		0	0	0	0	0	0	0
18.		0	0	0	0	0	0	0
19.		0	0	0	0	0	0	0
20.		0	0	0	0	0	0	0
SUBTOTAL (LINES 1 THROUGH 20)			\$0	\$0	\$0	\$0	\$0	\$0
OTHER COMPONENTS								
21.	SIERRA HEALTH CARE MEDICAL EQUIP & SUPP	N/A	0	0	0	0	0	0
22.	FREMONT-RIDEOUT FOUNDATION	N/A	0	0	0	0	0	0
23.	THE COURTYARD ASSISTED LIVING	N/A	0	0	0	0	0	0
24.	THE GARDENS ADULT DAY CARE / ALZHEIMERS	N/A	0	0	0	0	0	0
25.	FDR MANAGEMENT GROUP	N/A	0	0	0	0	0	0
26.	DRUG PHARMACY	N/A	0	0	0	0	0	0
27.	BIGGS GRIDLEY FOUNDATION	N/A	0	0	0	0	0	0
28.	FREMONT RIDEOUT MEDICAL GROUP	N/A	0	0	0	0	0	0
29.	MANAGEMENT SERVICE ORGANIZATION	N/A	0	0	0	0	0	0
30.	SIERRA VISTA DEVELOPMENTAL CENTER	N/A	0	0	0	0	0	0
31.	NONREIMBURSABLE COST CENTER	N/A	0	0	0	0	0	0
32.		0	0	0	0	0	0	0
33.		0	0	0	0	0	0	0
34.		0	0	0	0	0	0	0
35.		0	0	0	0	0	0	0
SUBTOTAL (LINES 21 THROUGH 35)			\$0	\$0	\$0	\$0	\$0	\$0
GRAND TOTAL			\$0	\$0	\$0	\$0	\$0	\$0

FUNCTIONAL ALLOCATION OF EXPENSES TO CHAIN
COMPONENTS - NONCAPITAL RELATEDHOME OFFICE NAME:
FREMONT RIDEOUT HEALTH GROUPFISCAL PERIOD ENDED:
JUNE 30, 2011

	PROVIDER NPI	Auditing & Accounting Fees 18	Utilities 19	Communication s 20	Travel & Entertainment 21	Transportation 22	Cleaning Office & Admin Supplies 23	Minor Equipment Expensed 24
HEALTH CARE FACILITIES								
1.	RIDEOUT MEMORIAL HOSPITAL	1720088354	\$0	\$0	\$0	\$0	\$0	\$0
2.	THE FOUNTAINS SKILLED NURSING & REHAB CTR	1477552164	0	0	0	0	0	0
3.	FREMONT RIDEOUT HHA / HOSPICE	VARIOUS	0	0	0	0	0	0
4.		0	0	0	0	0	0	0
5.		0	0	0	0	0	0	0
6.		0	0	0	0	0	0	0
7.		0	0	0	0	0	0	0
8.		0	0	0	0	0	0	0
9.		0	0	0	0	0	0	0
10.		0	0	0	0	0	0	0
11.		0	0	0	0	0	0	0
12.		0	0	0	0	0	0	0
13.		0	0	0	0	0	0	0
14.		0	0	0	0	0	0	0
15.		0	0	0	0	0	0	0
16.		0	0	0	0	0	0	0
17.		0	0	0	0	0	0	0
18.		0	0	0	0	0	0	0
19.		0	0	0	0	0	0	0
20.		0	0	0	0	0	0	0
SUBTOTAL (LINES 1 THROUGH 20)			\$0	\$0	\$0	\$0	\$0	\$0
OTHER COMPONENTS								
21.	SIERRA HEALTH CARE MEDICAL EQUIP & SUPP	N/A	\$0	\$0	\$0	\$0	\$0	\$0
22.	FREMONT-RIDEOUT FOUNDATION	N/A	0	0	0	0	0	0
23.	THE COURTYARD ASSISTED LIVING	N/A	0	0	0	0	0	0
24.	THE GARDENS ADULT DAY CARE / ALZHEIMERS	N/A	0	0	0	0	0	0
25.	FDR MANAGEMENT GROUP	N/A	0	0	0	0	0	0
26.	DRUG PHARMACY	N/A	0	0	0	0	0	0
27.	BIGGS GRIDLEY FOUNDATION	N/A	0	0	0	0	0	0
28.	FREMONT RIDEOUT MEDICAL GROUP	N/A	0	0	0	0	0	0
29.	MANAGEMENT SERVICE ORGANIZATION	N/A	0	0	0	0	0	0
30.	SIERRA VISTA DEVELOPMENTAL CENTER	N/A	0	0	0	0	0	0
31.	NONREIMBURSABLE COST CENTER	N/A	0	0	0	0	0	0
32.		0	0	0	0	0	0	0
33.		0	0	0	0	0	0	0
34.		0	0	0	0	0	0	0
35.		0	0	0	0	0	0	0
SUBTOTAL (LINES 21 THROUGH 35)			\$0	\$0	\$0	\$0	\$0	\$0
GRAND TOTAL			\$0	\$0	\$0	\$0	\$0	\$0

FUNCTIONAL ALLOCATION OF EXPENSES TO CHAIN
COMPONENTS - NONCAPITAL RELATEDHOME OFFICE NAME:
FREMONT RIDEOUT HEALTH GROUPFISCAL PERIOD ENDED:
JUNE 30, 2011

	PROVIDER NPI	Repairs & Maintenance 25	Dues & Subscriptions 26	Contributions 27	Insurance Premium-Non Capital Related 28	Taxes & Licenses - Non Capital Related 29	Interest Expense 30	Professional Fees 31
HEALTH CARE FACILITIES								
1.	RIDEOUT MEMORIAL HOSPITAL	1720088354	\$0	\$0	\$0	\$0	\$0	\$0
2.	THE FOUNTAINS SKILLED NURSING & REHAB CTR	1477552164	0	0	0	0	0	0
3.	FREMONT RIDEOUT HHA / HOSPICE	VARIOUS	0	0	0	0	0	0
4.		0	0	0	0	0	0	0
5.		0	0	0	0	0	0	0
6.		0	0	0	0	0	0	0
7.		0	0	0	0	0	0	0
8.		0	0	0	0	0	0	0
9.		0	0	0	0	0	0	0
10.		0	0	0	0	0	0	0
11.		0	0	0	0	0	0	0
12.		0	0	0	0	0	0	0
13.		0	0	0	0	0	0	0
14.		0	0	0	0	0	0	0
15.		0	0	0	0	0	0	0
16.		0	0	0	0	0	0	0
17.		0	0	0	0	0	0	0
18.		0	0	0	0	0	0	0
19.		0	0	0	0	0	0	0
20.		0	0	0	0	0	0	0
SUBTOTAL (LINES 1 THROUGH 20)			\$0	\$0	\$0	\$0	\$0	\$0
OTHER COMPONENTS								
21.	SIERRA HEALTH CARE MEDICAL EQUIP & SUPP	N/A	\$0	\$0	\$0	\$0	\$0	\$0
22.	FREMONT-RIDEOUT FOUNDATION	N/A	0	0	0	0	0	0
23.	THE COURTYARD ASSISTED LIVING	N/A	0	0	0	0	0	0
24.	THE GARDENS ADULT DAY CARE / ALZHEIMERS	N/A	0	0	0	0	0	0
25.	FDR MANAGEMENT GROUP	N/A	0	0	0	0	0	0
26.	DRUG PHARMACY	N/A	0	0	0	0	0	0
27.	BIGGS GRIDLEY FOUNDATION	N/A	0	0	0	0	0	0
28.	FREMONT RIDEOUT MEDICAL GROUP	N/A	0	0	0	0	0	0
29.	MANAGEMENT SERVICE ORGANIZATION	N/A	0	0	0	0	0	0
30.	SIERRA VISTA DEVELOPMENTAL CENTER	N/A	0	0	0	0	0	0
31.	NONREIMBURSABLE COST CENTER	N/A	0	0	0	0	0	0
32.		0	0	0	0	0	0	0
33.		0	0	0	0	0	0	0
34.		0	0	0	0	0	0	0
35.		0	0	0	0	0	0	0
SUBTOTAL (LINES 21 THROUGH 35)			\$0	\$0	\$0	\$0	\$0	\$0
GRAND TOTAL			\$0	\$0	\$0	\$0	\$0	\$0

**FUNCTIONAL ALLOCATION OF EXPENSES TO CHAIN
COMPONENTS - NONCAPITAL RELATED**

HOME OFFICE NAME:
FREMONT RIDEOUT HEALTH GROUP

FISCAL PERIOD ENDED:
JUNE 30, 2011

	PROVIDER NPI	Other Expense 32	Purchased Services 33	Rental / Lease 34	Other 35	United Com- Serve 35.01	35.02	35.03	
HEALTH CARE FACILITIES									
1.	RIDEOUT MEMORIAL HOSPITAL	1720088354	\$0	\$0	\$0	\$0	\$0	\$0	
2.	THE FOUNTAINS SKILLED NURSING & REHAB CTR	1477552164	0	0	0	58,537	0	0	
3.	FREMONT RIDEOUT HHA / HOSPICE	VARIOUS	0	0	0	24,760	0	0	
4.		0	0	0	0	0	0	0	
5.		0	0	0	0	0	0	0	
6.		0	0	0	0	0	0	0	
7.		0	0	0	0	0	0	0	
8.		0	0	0	0	0	0	0	
9.		0	0	0	0	0	0	0	
10.		0	0	0	0	0	0	0	
11.		0	0	0	0	0	0	0	
12.		0	0	0	0	0	0	0	
13.		0	0	0	0	0	0	0	
14.		0	0	0	0	0	0	0	
15.		0	0	0	0	0	0	0	
16.		0	0	0	0	0	0	0	
17.		0	0	0	0	0	0	0	
18.		0	0	0	0	0	0	0	
19.		0	0	0	0	0	0	0	
20.		0	0	0	0	0	0	0	
SUBTOTAL (LINES 1 THROUGH 20)			\$0	\$0	\$0	\$0	\$83,297	\$0	\$0
OTHER COMPONENTS									
21.	SIERRA HEALTH CARE MEDICAL EQUIP & SUPP	N/A	\$0	\$0	\$0	\$0	\$0	\$0	
22.	FREMONT-RIDEOUT FOUNDATION	N/A	0	0	0	0	0	0	
23.	THE COURTYARD ASSISTED LIVING	N/A	0	0	0	9,414	0	0	
24.	THE GARDENS ADULT DAY CARE / ALZHEIMERS	N/A	0	0	0	11,810	0	0	
25.	FDR MANAGEMENT GROUP	N/A	0	0	0	0	0	0	
26.	DRUG PHARMACY	N/A	0	0	0	0	0	0	
27.	BIGGS GRIDLEY FOUNDATION	N/A	0	0	0	0	0	0	
28.	FREMONT RIDEOUT MEDICAL GROUP	N/A	0	0	0	0	0	0	
29.	MANAGEMENT SERVICE ORGANIZATION	N/A	0	0	0	0	0	0	
30.	SIERRA VISTA DEVELOPMENTAL CENTER	N/A	0	0	0	0	0	0	
31.	NONREIMBURSABLE COST CENTER	N/A	0	0	0	0	0	0	
32.		0	0	0	0	0	0	0	
33.		0	0	0	0	0	0	0	
34.		0	0	0	0	0	0	0	
35.		0	0	0	0	0	0	0	
SUBTOTAL (LINES 21 THROUGH 35)			\$0	\$0	\$0	\$0	\$21,224	\$0	\$0
GRAND TOTAL			\$0	\$0	\$0	\$0	\$104,521	\$0	\$0

FUNCTIONAL ALLOCATION OF EXPENSES TO CHAIN
COMPONENTS - NONCAPITAL RELATEDHOME OFFICE NAME:
FREMONT RIDEOUT HEALTH GROUPFISCAL PERIOD ENDED:
JUNE 30, 2011

	PROVIDER NPI	35.04	35.05	35.06	35.07	35.08	AUDITED TOTAL NONCAPITAL
HEALTH CARE FACILITIES							
1.	RIDEOUT MEMORIAL HOSPITAL	1720088354	\$0	\$0	\$0	\$0	\$0
2.	THE FOUNTAINS SKILLED NURSING & REHAB CTR	1477552164	0	0	0	0	58,537
3.	FREMONT RIDEOUT HHA / HOSPICE	VARIOUS	0	0	0	0	24,760
4.		0	0	0	0	0	0
5.		0	0	0	0	0	0
6.		0	0	0	0	0	0
7.		0	0	0	0	0	0
8.		0	0	0	0	0	0
9.		0	0	0	0	0	0
10.		0	0	0	0	0	0
11.		0	0	0	0	0	0
12.		0	0	0	0	0	0
13.		0	0	0	0	0	0
14.		0	0	0	0	0	0
15.		0	0	0	0	0	0
16.		0	0	0	0	0	0
17.		0	0	0	0	0	0
18.		0	0	0	0	0	0
19.		0	0	0	0	0	0
20.		0	0	0	0	0	0
SUBTOTAL (LINES 1 THROUGH 20)			\$0	\$0	\$0	\$0	\$83,297
OTHER COMPONENTS							
21.	SIERRA HEALTH CARE MEDICAL EQUIP & SUPP	N/A	\$0	\$0	\$0	\$0	\$0
22.	FREMONT-RIDEOUT FOUNDATION	N/A	0	0	0	0	0
23.	THE COURTYARD ASSISTED LIVING	N/A	0	0	0	0	9,414
24.	THE GARDENS ADULT DAY CARE / ALZHEIMERS	N/A	0	0	0	0	11,810
25.	FDR MANAGEMENT GROUP	N/A	0	0	0	0	0
26.	DRUG PHARMACY	N/A	0	0	0	0	0
27.	BIGGS GRIDLEY FOUNDATION	N/A	0	0	0	0	0
28.	FREMONT RIDEOUT MEDICAL GROUP	N/A	0	0	0	0	0
29.	MANAGEMENT SERVICE ORGANIZATION	N/A	0	0	0	0	0
30.	SIERRA VISTA DEVELOPMENTAL CENTER	N/A	0	0	0	0	0
31.	NONREIMBURSABLE COST CENTER	N/A	0	0	0	0	0
32.		0	0	0	0	0	0
33.		0	0	0	0	0	0
34.		0	0	0	0	0	0
35.		0	0	0	0	0	0
SUBTOTAL (LINES 21 THROUGH 35)			\$0	\$0	\$0	\$0	\$21,224
GRAND TOTAL			\$0	\$0	\$0	\$0	\$104,521

FUNCTIONAL ALLOCATION OF EXPENSES TO CHAIN COMPONENTS STATISTICS - CAPITAL RELATED

HOME OFFICE NAME:
FREMONT RIDEOUT HEALTH GROUP

FISCAL PERIOD ENDED:
JUNE 30, 2011

	PROVIDER NPI	New Cap. Related- (Statistics) 5.00 (Adj.)	(Statistics) 5.01 (Adj.)	Insurance Premiums (Statistics) 7.00 (Adj.)	Taxes and Licenses - Not (Statistics) 8.00 (Adj.)	Other (Statistics) 9.00 (Adj.)
HEALTH CARE FACILITIES						
1.	RIDEOUT MEMORIAL HOSPITAL	1720088354	0	0	0	0
2.	THE FOUNTAINS SKILLED NURSING & REHAB CTR	1477552164	0	0	0	0
3.	FREMONT RIDEOUT HHA / HOSPICE	VARIOUS	0	0	0	0
4.		0	0	0	0	0
5.		0	0	0	0	0
6.		0	0	0	0	0
7.		0	0	0	0	0
8.		0	0	0	0	0
9.		0	0	0	0	0
10.		0	0	0	0	0
11.		0	0	0	0	0
12.		0	0	0	0	0
13.		0	0	0	0	0
14.		0	0	0	0	0
15.		0	0	0	0	0
16.		0	0	0	0	0
17.		0	0	0	0	0
18.		0	0	0	0	0
19.		0	0	0	0	0
20.		0	0	0	0	0
SUBTOTAL (LINES 1 THROUGH 20)			0	0	0	0
OTHER COMPONENTS						
21.	SIERRA HEALTH CARE MEDICAL EQUIP & SUPP	N/A	0	0	0	0
22.	FREMONT-RIDEOUT FOUNDATION	N/A	0	0	0	0
23.	THE COURTYARD ASSISTED LIVING	N/A	0	0	0	0
24.	THE GARDENS ADULT DAY CARE / ALZHEIMERS	N/A	0	0	0	0
25.	FDR MANAGEMENT GROUP	N/A	0	0	0	0
26.	DRUG PHARMACY	N/A	0	0	0	0
27.	BIGGS GRIDLEY FOUNDATION	N/A	0	0	0	0
28.	FREMONT RIDEOUT MEDICAL GROUP	N/A	0	0	0	0
29.	MANAGEMENT SERVICE ORGANIZATION	N/A	0	0	0	0
30.	SIERRA VISTA DEVELOPMENTAL CENTER	N/A	0	0	0	0
31.	NONREIMBURSABLE COST CENTER	N/A	0	0	0	0
32.		0	0	0	0	0
33.		0	0	0	0	0
34.		0	0	0	0	0
35.		0	0	0	0	0
SUBTOTAL (LINES 21 THROUGH 35)			0	0	0	0
GRAND TOTAL			0	0	0	0
TOTAL STATISTICS			0	0	0	0
COST TO BE ALLOCATED (FROM SCHEDULE 8)			\$0	\$0	\$0	\$0
UNIT COST MULTIPLIER			0.000000	0.000000	0.000000	0.000000

FUNCTIONAL ALLOCATION OF EXPENSES TO CHAIN COMPONENTS STATISTICS - NONCAPITAL RELATED

HOME OFFICE NAME:
FREMONT RIDEOUT HEALTH GROUP

FISCAL PERIOD ENDED:
JUNE 30, 2011

HEALTH CARE FACILITIES

	PROVIDER NPI	Salaries of Officers (Statistics) 11.00 (Adj.)	Salaries & Wages of (Statistics) 12.00 (Adj.)	Payroll Taxes (Statistics) 13.00 (Adj.)	Employee Benefits-Payroll (Statistics) 14.00 (Adj.)	Employee Benefits- (Statistics) 15.00 (Adj.)	Profit Sharing/Pensio (Statistics) 16.00 (Adj.)
1.	RIDEOUT MEMORIAL HOSPITAL	1720088354	0	0	0	0	0
2.	THE FOUNTAINS SKILLED NURSING & REHAB CTR	1477552164	0	0	0	0	0
3.	FREMONT RIDEOUT HHA / HOSPICE	VARIOUS	0	0	0	0	0
4.		0	0	0	0	0	0
5.		0	0	0	0	0	0
6.		0	0	0	0	0	0
7.		0	0	0	0	0	0
8.		0	0	0	0	0	0
9.		0	0	0	0	0	0
10.		0	0	0	0	0	0
11.		0	0	0	0	0	0
12.		0	0	0	0	0	0
13.		0	0	0	0	0	0
14.		0	0	0	0	0	0
15.		0	0	0	0	0	0
16.		0	0	0	0	0	0
17.		0	0	0	0	0	0
18.		0	0	0	0	0	0
19.		0	0	0	0	0	0
20.		0	0	0	0	0	0
SUBTOTAL (LINES 1 THROUGH 20)			0	0	0	0	0

OTHER COMPONENTS

21.	SIERRA HEALTH CARE MEDICAL EQUIP & SUPP	N/A	0	0	0	0	0
22.	FREMONT-RIDEOUT FOUNDATION	N/A	0	0	0	0	0
23.	THE COURTYARD ASSISTED LIVING	N/A	0	0	0	0	0
24.	THE GARDENS ADULT DAY CARE / ALZHEIMERS	N/A	0	0	0	0	0
25.	FDR MANAGEMENT GROUP	N/A	0	0	0	0	0
26.	DRUG PHARMACY	N/A	0	0	0	0	0
27.	BIGGS GRIDLEY FOUNDATION	N/A	0	0	0	0	0
28.	FREMONT RIDEOUT MEDICAL GROUP	N/A	0	0	0	0	0
29.	MANAGEMENT SERVICE ORGANIZATION	N/A	0	0	0	0	0
30.	SIERRA VISTA DEVELOPMENTAL CENTER	N/A	0	0	0	0	0
31.	NONREIMBURSABLE COST CENTER	N/A	0	0	0	0	0
32.		0	0	0	0	0	0
33.		0	0	0	0	0	0
34.		0	0	0	0	0	0
35.		0	0	0	0	0	0
SUBTOTAL (LINES 21 THROUGH 35)			0	0	0	0	0
GRAND TOTAL			0	0	0	0	0

TOTAL STATISTICS	0	0	0	0	0	0
COST TO BE ALLOCATED (FROM SCHEDULE 8)	\$0	\$0	\$0	\$0	\$0	\$0
UNIT COST MULTIPLIER	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000

FUNCTIONAL ALLOCATION OF EXPENSES TO CHAIN COMPONENTS STATISTICS - NONCAPITAL RELATED

HOME OFFICE NAME:
FREMONT RIDEOUT HEALTH GROUP

FISCAL PERIOD ENDED:
JUNE 30, 2011

HEALTH CARE FACILITIES

	PROVIDER NPI	Legal Fees (Statistics) 17.00 (Adj.)	Auditing & Accounting (Statistics) 18.00 (Adj.)	Utilities (Statistics) 19.00 (Adj.)	Communication s (Statistics) 20.00 (Adj.)	Travel & Entertainment (Statistics) 21.00 (Adj.)	Transportation (Statistics) 22.00 (Adj.)
1.	RIDEOUT MEMORIAL HOSPITAL	1720088354	0	0	0	0	0
2.	THE FOUNTAINS SKILLED NURSING & REHAB CTR	1477552164	0	0	0	0	0
3.	FREMONT RIDEOUT HHA / HOSPICE	VARIOUS	0	0	0	0	0
4.		0	0	0	0	0	0
5.		0	0	0	0	0	0
6.		0	0	0	0	0	0
7.		0	0	0	0	0	0
8.		0	0	0	0	0	0
9.		0	0	0	0	0	0
10.		0	0	0	0	0	0
11.		0	0	0	0	0	0
12.		0	0	0	0	0	0
13.		0	0	0	0	0	0
14.		0	0	0	0	0	0
15.		0	0	0	0	0	0
16.		0	0	0	0	0	0
17.		0	0	0	0	0	0
18.		0	0	0	0	0	0
19.		0	0	0	0	0	0
20.		0	0	0	0	0	0
SUBTOTAL (LINES 1 THROUGH 20)			0	0	0	0	0

OTHER COMPONENTS

21.	SIERRA HEALTH CARE MEDICAL EQUIP & SUPP	N/A	0	0	0	0	0
22.	FREMONT-RIDEOUT FOUNDATION	N/A	0	0	0	0	0
23.	THE COURTYARD ASSISTED LIVING	N/A	0	0	0	0	0
24.	THE GARDENS ADULT DAY CARE / ALZHEIMERS	N/A	0	0	0	0	0
25.	FDR MANAGEMENT GROUP	N/A	0	0	0	0	0
26.	DRUG PHARMACY	N/A	0	0	0	0	0
27.	BIGGS GRIDLEY FOUNDATION	N/A	0	0	0	0	0
28.	FREMONT RIDEOUT MEDICAL GROUP	N/A	0	0	0	0	0
29.	MANAGEMENT SERVICE ORGANIZATION	N/A	0	0	0	0	0
30.	SIERRA VISTA DEVELOPMENTAL CENTER	N/A	0	0	0	0	0
31.	NONREIMBURSABLE COST CENTER	N/A	0	0	0	0	0
32.		0	0	0	0	0	0
33.		0	0	0	0	0	0
34.		0	0	0	0	0	0
35.		0	0	0	0	0	0
SUBTOTAL (LINES 21 THROUGH 35)			0	0	0	0	0
GRAND TOTAL			0	0	0	0	0

TOTAL STATISTICS	0	0	0	0	0	0
COST TO BE ALLOCATED (FROM SCHEDULE 8)	\$0	\$0	\$0	\$0	\$0	\$0
UNIT COST MULTIPLIER	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000

FUNCTIONAL ALLOCATION OF EXPENSES TO CHAIN COMPONENTS STATISTICS - NONCAPITAL RELATED

HOME OFFICE NAME:
FREMONT RIDEOUT HEALTH GROUP

FISCAL PERIOD ENDED:
JUNE 30, 2011

HEALTH CARE FACILITIES

	PROVIDER NPI	Cleaning Office & Admin (Statistics) 23.00 (Adj.)	Minor Equipment (Statistics) 24.00 (Adj.)	Repairs & Maintenance (Statistics) 25.00 (Adj.)	Dues & Subscriptions (Statistics) 26.00 (Adj.)	Contributions (Statistics) 27.00 (Adj.)	Insurance Premium-Non (Statistics) 28.00 (Adj.)
1.	RIDEOUT MEMORIAL HOSPITAL	1720088354	0	0	0	0	0
2.	THE FOUNTAINS SKILLED NURSING & REHAB CTR	1477552164	0	0	0	0	0
3.	FREMONT RIDEOUT HHA / HOSPICE	VARIOUS	0	0	0	0	0
4.		0	0	0	0	0	0
5.		0	0	0	0	0	0
6.		0	0	0	0	0	0
7.		0	0	0	0	0	0
8.		0	0	0	0	0	0
9.		0	0	0	0	0	0
10.		0	0	0	0	0	0
11.		0	0	0	0	0	0
12.		0	0	0	0	0	0
13.		0	0	0	0	0	0
14.		0	0	0	0	0	0
15.		0	0	0	0	0	0
16.		0	0	0	0	0	0
17.		0	0	0	0	0	0
18.		0	0	0	0	0	0
19.		0	0	0	0	0	0
20.		0	0	0	0	0	0
SUBTOTAL (LINES 1 THROUGH 20)			0	0	0	0	0

OTHER COMPONENTS

21.	SIERRA HEALTH CARE MEDICAL EQUIP & SUPP	N/A	0	0	0	0	0
22.	FREMONT-RIDEOUT FOUNDATION	N/A	0	0	0	0	0
23.	THE COURTYARD ASSISTED LIVING	N/A	0	0	0	0	0
24.	THE GARDENS ADULT DAY CARE / ALZHEIMERS	N/A	0	0	0	0	0
25.	FDR MANAGEMENT GROUP	N/A	0	0	0	0	0
26.	DRUG PHARMACY	N/A	0	0	0	0	0
27.	BIGGS GRIDLEY FOUNDATION	N/A	0	0	0	0	0
28.	FREMONT RIDEOUT MEDICAL GROUP	N/A	0	0	0	0	0
29.	MANAGEMENT SERVICE ORGANIZATION	N/A	0	0	0	0	0
30.	SIERRA VISTA DEVELOPMENTAL CENTER	N/A	0	0	0	0	0
31.	NONREIMBURSABLE COST CENTER	N/A	0	0	0	0	0
32.		0	0	0	0	0	0
33.		0	0	0	0	0	0
34.		0	0	0	0	0	0
35.		0	0	0	0	0	0
SUBTOTAL (LINES 21 THROUGH 35)			0	0	0	0	0
GRAND TOTAL			0	0	0	0	0

TOTAL STATISTICS	0	0	0	0	0	0
COST TO BE ALLOCATED (FROM SCHEDULE 8)	\$0	\$0	\$0	\$0	\$0	\$0
UNIT COST MULTIPLIER	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000

FUNCTIONAL ALLOCATION OF EXPENSES TO CHAIN COMPONENTS STATISTICS - NONCAPITAL RELATED

HOME OFFICE NAME:
FREMONT RIDEOUT HEALTH GROUP

FISCAL PERIOD ENDED:
JUNE 30, 2011

HEALTH CARE FACILITIES

	PROVIDER NPI	Taxes & Licenses - Non (Statistics) 29.00 (Adj.)	Interest Expense (Statistics) 30.00 (Adj.)	Professional Fees (Statistics) 31.00 (Adj.)	Other Expense (Statistics) 32.00 (Adj.)	Purchased Services (Statistics) 33.00 (Adj.)	Rental / Lease (Statistics) 34.00 (Adj.)
1.	RIDEOUT MEMORIAL HOSPITAL	1720088354	0	0	0	0	0
2.	THE FOUNTAINS SKILLED NURSING & REHAB CTR	1477552164	0	0	0	0	0
3.	FREMONT RIDEOUT HHA / HOSPICE	VARIOUS	0	0	0	0	0
4.		0	0	0	0	0	0
5.		0	0	0	0	0	0
6.		0	0	0	0	0	0
7.		0	0	0	0	0	0
8.		0	0	0	0	0	0
9.		0	0	0	0	0	0
10.		0	0	0	0	0	0
11.		0	0	0	0	0	0
12.		0	0	0	0	0	0
13.		0	0	0	0	0	0
14.		0	0	0	0	0	0
15.		0	0	0	0	0	0
16.		0	0	0	0	0	0
17.		0	0	0	0	0	0
18.		0	0	0	0	0	0
19.		0	0	0	0	0	0
20.		0	0	0	0	0	0
SUBTOTAL (LINES 1 THROUGH 20)			0	0	0	0	0

OTHER COMPONENTS

21.	SIERRA HEALTH CARE MEDICAL EQUIP & SUPP	N/A	0	0	0	0	0
22.	FREMONT-RIDEOUT FOUNDATION	N/A	0	0	0	0	0
23.	THE COURTYARD ASSISTED LIVING	N/A	0	0	0	0	0
24.	THE GARDENS ADULT DAY CARE / ALZHEIMERS	N/A	0	0	0	0	0
25.	FDR MANAGEMENT GROUP	N/A	0	0	0	0	0
26.	DRUG PHARMACY	N/A	0	0	0	0	0
27.	BIGGS GRIDLEY FOUNDATION	N/A	0	0	0	0	0
28.	FREMONT RIDEOUT MEDICAL GROUP	N/A	0	0	0	0	0
29.	MANAGEMENT SERVICE ORGANIZATION	N/A	0	0	0	0	0
30.	SIERRA VISTA DEVELOPMENTAL CENTER	N/A	0	0	0	0	0
31.	NONREIMBURSABLE COST CENTER	N/A	0	0	0	0	0
32.		0	0	0	0	0	0
33.		0	0	0	0	0	0
34.		0	0	0	0	0	0
35.		0	0	0	0	0	0
SUBTOTAL (LINES 21 THROUGH 35)			0	0	0	0	0
GRAND TOTAL			0	0	0	0	0

TOTAL STATISTICS	0	0	0	0	0	0
COST TO BE ALLOCATED (FROM SCHEDULE 8)	\$0	\$0	\$0	\$0	\$0	\$0
UNIT COST MULTIPLIER	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000

FUNCTIONAL ALLOCATION OF EXPENSES TO CHAIN COMPONENTS STATISTICS - NONCAPITAL RELATED

HOME OFFICE NAME:
FREMONT RIDEOUT HEALTH GROUP

FISCAL PERIOD ENDED:
JUNE 30, 2011

<u>HEALTH CARE FACILITIES</u>		PROVIDER NPI	Other (Statistics) 35.00 (Adj.)	United Com- Serve (Accum. Cost) 35.01 (Adj. 6)	(Statistics) 35.02 (Adj.)	(Statistics) 35.03 (Adj.)	(Statistics) 35.04 (Adj.)	(Statistics) 35.05 (Adj.)
1.	RIDEOUT MEMORIAL HOSPITAL	1720088354	0	0	0	0	0	0
2.	THE FOUNTAINS SKILLED NURSING & REHAB CTR	1477552164	0	11,033,591	0	0	0	0
3.	FREMONT RIDEOUT HHA / HOSPICE	VARIOUS	0	4,666,973	0	0	0	0
4.		0	0	0	0	0	0	0
5.		0	0	0	0	0	0	0
6.		0	0	0	0	0	0	0
7.		0	0	0	0	0	0	0
8.		0	0	0	0	0	0	0
9.		0	0	0	0	0	0	0
10.		0	0	0	0	0	0	0
11.		0	0	0	0	0	0	0
12.		0	0	0	0	0	0	0
13.		0	0	0	0	0	0	0
14.		0	0	0	0	0	0	0
15.		0	0	0	0	0	0	0
16.		0	0	0	0	0	0	0
17.		0	0	0	0	0	0	0
18.		0	0	0	0	0	0	0
19.		0	0	0	0	0	0	0
20.		0	0	0	0	0	0	0
SUBTOTAL (LINES 1 THROUGH 20)			0	15,700,564	0	0	0	0
<u>OTHER COMPONENTS</u>								
21.	SIERRA HEALTH CARE MEDICAL EQUIP & SUPP	N/A	0	0	0	0	0	0
22.	FREMONT-RIDEOUT FOUNDATION	N/A	0	0	0	0	0	0
23.	THE COURTYARD ASSISTED LIVING	N/A	0	1,774,452	0	0	0	0
24.	THE GARDENS ADULT DAY CARE / ALZHEIMERS	N/A	0	2,226,098	0	0	0	0
25.	FDR MANAGEMENT GROUP	N/A	0	0	0	0	0	0
26.	DRUG PHARMACY	N/A	0	0	0	0	0	0
27.	BIGGS GRIDLEY FOUNDATION	N/A	0	0	0	0	0	0
28.	FREMONT RIDEOUT MEDICAL GROUP	N/A	0	0	0	0	0	0
29.	MANAGEMENT SERVICE ORGANIZATION	N/A	0	0	0	0	0	0
30.	SIERRA VISTA DEVELOPMENTAL CENTER	N/A	0	0	0	0	0	0
31.	NONREIMBURSABLE COST CENTER	N/A	0	0	0	0	0	0
32.		0	0	0	0	0	0	0
33.		0	0	0	0	0	0	0
34.		0	0	0	0	0	0	0
35.		0	0	0	0	0	0	0
SUBTOTAL (LINES 21 THROUGH 35)			0	4,000,550	0	0	0	0
GRAND TOTAL			0	19,701,114	0	0	0	0
TOTAL STATISTICS			0	19,701,114	0	0	0	0
COST TO BE ALLOCATED (FROM SCHEDULE 8)			\$0	\$104,521	\$0	\$0	\$0	\$0
UNIT COST MULTIPLIER			0.000000	0.005305	0.000000	0.000000	0.000000	0.000000

FUNCTIONAL ALLOCATION OF EXPENSES TO CHAIN COMPONENTS STATISTICS - NONCAPITAL RELATED

HOME OFFICE NAME:
FREMONT RIDEOUT HEALTH GROUP

FISCAL PERIOD ENDED:
JUNE 30, 2011

<u>HEALTH CARE FACILITIES</u>		PROVIDER NPI	(Statistics) 35.06 (Adj.)	(Statistics) 35.07 (Adj.)	(Statistics) 35.08 (Adj.)
1.	RIDEOUT MEMORIAL HOSPITAL	1720088354	0	0	0
2.	THE FOUNTAINS SKILLED NURSING & REHAB CTR	1477552164	0	0	0
3.	FREMONT RIDEOUT HHA / HOSPICE	VARIOUS	0	0	0
4.		0	0	0	0
5.		0	0	0	0
6.		0	0	0	0
7.		0	0	0	0
8.		0	0	0	0
9.		0	0	0	0
10.		0	0	0	0
11.		0	0	0	0
12.		0	0	0	0
13.		0	0	0	0
14.		0	0	0	0
15.		0	0	0	0
16.		0	0	0	0
17.		0	0	0	0
18.		0	0	0	0
19.		0	0	0	0
20.		0	0	0	0
SUBTOTAL (LINES 1 THROUGH 20)			0	0	0
<u>OTHER COMPONENTS</u>					
21.	SIERRA HEALTH CARE MEDICAL EQUIP & SUPP	N/A	0	0	0
22.	FREMONT-RIDEOUT FOUNDATION	N/A	0	0	0
23.	THE COURTYARD ASSISTED LIVING	N/A	0	0	0
24.	THE GARDENS ADULT DAY CARE / ALZHEIMERS	N/A	0	0	0
25.	FDR MANAGEMENT GROUP	N/A	0	0	0
26.	DRUG PHARMACY	N/A	0	0	0
27.	BIGGS GRIDLEY FOUNDATION	N/A	0	0	0
28.	FREMONT RIDEOUT MEDICAL GROUP	N/A	0	0	0
29.	MANAGEMENT SERVICE ORGANIZATION	N/A	0	0	0
30.	SIERRA VISTA DEVELOPMENTAL CENTER	N/A	0	0	0
31.	NONREIMBURSABLE COST CENTER	N/A	0	0	0
32.		0	0	0	0
33.		0	0	0	0
34.		0	0	0	0
35.		0	0	0	0
SUBTOTAL (LINES 21 THROUGH 35)			0	0	0
GRAND TOTAL			0	0	0
TOTAL STATISTICS			0	0	0
COST TO BE ALLOCATED (FROM SCHEDULE 8)			\$0	\$0	\$0
UNIT COST MULTIPLIER			0.000000	0.000000	0.000000

DIRECT ALLOCATION OF CAPITAL COSTS TO CHAIN COMPONENTS

HOME OFFICE NAME:
FREMONT RIDEOUT HEALTH GROUP

FISCAL PERIOD ENDED:
JUNE 30, 2011

	PROVIDER NPI	REPORTED TOTAL (SCH. E)						AUDITED TOTAL
			(Adj.)					
<u>HEALTH CARE FACILITIES</u>								
1.	RIDEOUT MEMORIAL HOSPITAL	1720088354	\$0	\$0	\$0	\$0	\$0	\$0
2.	THE FOUNTAINS SKILLED NURSING & REHAB CTR	1477552164	0	0	0	0	0	0
3.	FREMONT RIDEOUT HHA / HOSPICE	VARIOUS	0	0	0	0	0	0
4.		0	0	0	0	0	0	0
5.		0	0	0	0	0	0	0
6.		0	0	0	0	0	0	0
7.		0	0	0	0	0	0	0
8.		0	0	0	0	0	0	0
9.		0	0	0	0	0	0	0
10.		0	0	0	0	0	0	0
11.		0	0	0	0	0	0	0
12.		0	0	0	0	0	0	0
13.		0	0	0	0	0	0	0
14.		0	0	0	0	0	0	0
15.		0	0	0	0	0	0	0
16.		0	0	0	0	0	0	0
17.		0	0	0	0	0	0	0
18.		0	0	0	0	0	0	0
19.		0	0	0	0	0	0	0
20.		0	0	0	0	0	0	0
SUBTOTAL (LINES 1 THROUGH 20)			\$0	\$0	\$0	\$0	\$0	\$0
<u>OTHER COMPONENTS</u>								
21.	SIERRA HEALTH CARE MEDICAL EQUIP & SUPP	N/A	\$0	\$0	\$0	\$0	\$0	\$0
22.	FREMONT-RIDEOUT FOUNDATION	N/A	0	0	0	0	0	0
23.	THE COURTYARD ASSISTED LIVING	N/A	0	0	0	0	0	0
24.	THE GARDENS ADULT DAY CARE / ALZHEIMERS	N/A	0	0	0	0	0	0
25.	FDR MANAGEMENT GROUP	N/A	0	0	0	0	0	0
26.	DRUG PHARMACY	N/A	0	0	0	0	0	0
27.	BIGGS GRIDLEY FOUNDATION	N/A	0	0	0	0	0	0
28.	FREMONT RIDEOUT MEDICAL GROUP	N/A	0	0	0	0	0	0
29.	MANAGEMENT SERVICE ORGANIZATION	N/A	0	0	0	0	0	0
30.	SIERRA VISTA DEVELOPMENTAL CENTER	N/A	0	0	0	0	0	0
31.	NONREIMBURSABLE COST CENTER	N/A	0	0	0	0	0	0
32.		0	0	0	0	0	0	0
33.		0	0	0	0	0	0	0
34.		0	0	0	0	0	0	0
35.		0	0	0	0	0	0	0
SUBTOTAL (LINES 21 THROUGH 35)			\$0	\$0	\$0	\$0	\$0	\$0
GRAND TOTAL			\$0	\$0	\$0	\$0	\$0	\$0

(To Schedule 3)

DIRECT ALLOCATION OF NONCAPITAL COSTS TO CHAIN COMPONENTS

HOME OFFICE NAME:
FREMONT RIDEOUT HEALTH GROUP

FISCAL PERIOD ENDED:
JUNE 30, 2011

<u>HEALTH CARE FACILITIES</u>		PROVIDER NPI	REPORTED TOTAL (SCH. E-1)	SLRIES / WGS OF OTHERS (COL. 12) (Adj. 1)	PAYROLL TAXES (COL. 13) (Adj. 1)	EMP BEN -PAYROLL REL (COL. 14) (Adj. 1)	EMP BEN -NONPYRLL REL (COL. 15) (Adj. 1)	PRFT SHRING/ PENSION PLNS (COL. 16) (Adj. 1)	COMMUNICA -TIONS (COL. 20) (Adj. 1)	TRAVEL AND ENTERTAINMNT (COL. 21) (Adj. 1)
1.	RIDEOUT MEMORIAL HOSPITAL	1720088354	\$5,547,150	(\$1,550,591)	(\$106,814)	(\$638,303)	(\$27,819)	(\$163,819)	(\$18,203)	(\$11,323)
2.	THE FOUNTAINS SKILLED NURSING & REHAB CTR	1477552164	0	0	0	0	0	0	0	0
3.	FREMONT RIDEOUT HHA / HOSPICE	VARIOUS	0	0	0	0	0	0	0	0
4.		0	0	0	0	0	0	0	0	0
5.		0	0	0	0	0	0	0	0	0
6.		0	0	0	0	0	0	0	0	0
7.		0	0	0	0	0	0	0	0	0
8.		0	0	0	0	0	0	0	0	0
9.		0	0	0	0	0	0	0	0	0
10.		0	0	0	0	0	0	0	0	0
11.		0	0	0	0	0	0	0	0	0
12.		0	0	0	0	0	0	0	0	0
13.		0	0	0	0	0	0	0	0	0
14.		0	0	0	0	0	0	0	0	0
15.		0	0	0	0	0	0	0	0	0
16.		0	0	0	0	0	0	0	0	0
17.		0	0	0	0	0	0	0	0	0
18.		0	0	0	0	0	0	0	0	0
19.		0	0	0	0	0	0	0	0	0
20.		0	0	0	0	0	0	0	0	0
SUBTOTAL (LINES 1 THROUGH 20)			\$5,547,150	(\$1,550,591)	(\$106,814)	(\$638,303)	(\$27,819)	(\$163,819)	(\$18,203)	(\$11,323)
<u>OTHER COMPONENTS</u>										
21.	SIERRA HEALTH CARE MEDICAL EQUIP & SUPP	N/A	0	0	0	0	0	0	0	0
22.	FREMONT-RIDEOUT FOUNDATION	N/A	0	0	0	0	0	0	0	0
23.	THE COURTYARD ASSISTED LIVING	N/A	0	0	0	0	0	0	0	0
24.	THE GARDENS ADULT DAY CARE / ALZHEIMERS	N/A	0	0	0	0	0	0	0	0
25.	FDR MANAGEMENT GROUP	N/A	0	0	0	0	0	0	0	0
26.	DRUG PHARMACY	N/A	0	0	0	0	0	0	0	0
27.	BIGGS GRIDLEY FOUNDATION	N/A	0	0	0	0	0	0	0	0
28.	FREMONT RIDEOUT MEDICAL GROUP	N/A	0	0	0	0	0	0	0	0
29.	MANAGEMENT SERVICE ORGANIZATION	N/A	0	0	0	0	0	0	0	0
30.	SIERRA VISTA DEVELOPMENTAL CENTER	N/A	0	0	0	0	0	0	0	0
31.	NONREIMBURSABLE COST CENTER	N/A	0	0	0	0	0	0	0	0
32.		0	0	0	0	0	0	0	0	0
33.		0	0	0	0	0	0	0	0	0
34.		0	0	0	0	0	0	0	0	0
35.		0	0	0	0	0	0	0	0	0
SUBTOTAL (LINES 21 THROUGH 35)			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
GRAND TOTAL			\$5,547,150	(\$1,550,591)	(\$106,814)	(\$638,303)	(\$27,819)	(\$163,819)	(\$18,203)	(\$11,323)

DIRECT ALLOCATION OF NONCAPITAL COSTS TO CHAIN COMPONENTS

HOME OFFICE NAME:
FREMONT RIDEOUT HEALTH GROUPFISCAL PERIOD ENDED:
JUNE 30, 2011

	PROVIDER NPI	CLNING, OFFICE & ADMIN SUPP.	MINOR EQUIPMENT	REPAIRS & MAINTENANCE	DUES & SUBSCRIPTIONS	TAXES / LCNSES -NON-CAP REL	PROFESSIONAL FEES	OTHER EXPENSE	PURCHASED SERVICES	
		(COL. 23)	(COL. 24)	(COL. 25)	(COL. 26)	(COL. 29)	(COL. 31)	(COL. 32)	(COL. 33)	
		(Adj. 1)	(Adj. 1)	(Adj. 1)	(Adj. 1)	(Adj. 1)	(Adj. 1)	(Adj. 1)	(Adj. 1)	
HEALTH CARE FACILITIES										
1.	RIDEOUT MEMORIAL HOSPITAL	1720088354	(\$676)	(\$269,924)	(\$2,253,028)	(\$74,695)	(\$212,559)	(\$83,169)	(\$8,921)	(\$127,306)
2.	THE FOUNTAINS SKILLED NURSING & REHAB CTR	1477552164	0	0	0	0	0	0	0	0
3.	FREMONT RIDEOUT HHA / HOSPICE	VARIOUS	0	0	0	0	0	0	0	0
4.		0	0	0	0	0	0	0	0	0
5.		0	0	0	0	0	0	0	0	0
6.		0	0	0	0	0	0	0	0	0
7.		0	0	0	0	0	0	0	0	0
8.		0	0	0	0	0	0	0	0	0
9.		0	0	0	0	0	0	0	0	0
10.		0	0	0	0	0	0	0	0	0
11.		0	0	0	0	0	0	0	0	0
12.		0	0	0	0	0	0	0	0	0
13.		0	0	0	0	0	0	0	0	0
14.		0	0	0	0	0	0	0	0	0
15.		0	0	0	0	0	0	0	0	0
16.		0	0	0	0	0	0	0	0	0
17.		0	0	0	0	0	0	0	0	0
18.		0	0	0	0	0	0	0	0	0
19.		0	0	0	0	0	0	0	0	0
20.		0	0	0	0	0	0	0	0	0
SUBTOTAL (LINES 1 THROUGH 20)			(\$676)	(\$269,924)	(\$2,253,028)	(\$74,695)	(\$212,559)	(\$83,169)	(\$8,921)	(\$127,306)
OTHER COMPONENTS										
21.	SIERRA HEALTH CARE MEDICAL EQUIP & SUPP	N/A	0	0	0	0	0	0	0	0
22.	FREMONT-RIDEOUT FOUNDATION	N/A	0	0	0	0	0	0	0	0
23.	THE COURTYARD ASSISTED LIVING	N/A	0	0	0	0	0	0	0	0
24.	THE GARDENS ADULT DAY CARE / ALZHEIMERS	N/A	0	0	0	0	0	0	0	0
25.	FDR MANAGEMENT GROUP	N/A	0	0	0	0	0	0	0	0
26.	DRUG PHARMACY	N/A	0	0	0	0	0	0	0	0
27.	BIGGS GRIDLEY FOUNDATION	N/A	0	0	0	0	0	0	0	0
28.	FREMONT RIDEOUT MEDICAL GROUP	N/A	0	0	0	0	0	0	0	0
29.	MANAGEMENT SERVICE ORGANIZATION	N/A	0	0	0	0	0	0	0	0
30.	SIERRA VISTA DEVELOPMENTAL CENTER	N/A	0	0	0	0	0	0	0	0
31.	NONREIMBURSABLE COST CENTER	N/A	0	0	0	0	0	0	0	0
32.		0	0	0	0	0	0	0	0	0
33.		0	0	0	0	0	0	0	0	0
34.		0	0	0	0	0	0	0	0	0
35.		0	0	0	0	0	0	0	0	0
SUBTOTAL (LINES 21 THROUGH 35)			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
GRAND TOTAL			(\$676)	(\$269,924)	(\$2,253,028)	(\$74,695)	(\$212,559)	(\$83,169)	(\$8,921)	(\$127,306)

DIRECT ALLOCATION OF NONCAPITAL COSTS TO CHAIN COMPONENTS

HOME OFFICE NAME:
FREMONT RIDEOUT HEALTH GROUP

PERIOD ENDED:
JUNE 30, 2011

FISCAL PERIOD ENDED:
JUNE 30, 2011

	PROVIDER NPI	PURCHASED SERVICES (COL. 33)								AUDITED TOTAL
			(Adj. 1)	(Adj.)						
HEALTH CARE FACILITIES										
1.	RIDEOUT MEMORIAL HOSPITAL	1720088354	(\$127,306)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2.	THE FOUNTAINS SKILLED NURSING & REHAB CTR	1477552164	0	0	0	0	0	0	0	0
3.	FREMONT RIDEOUT HHA / HOSPICE	VARIOUS	0	0	0	0	0	0	0	0
4.		0	0	0	0	0	0	0	0	0
5.		0	0	0	0	0	0	0	0	0
6.		0	0	0	0	0	0	0	0	0
7.		0	0	0	0	0	0	0	0	0
8.		0	0	0	0	0	0	0	0	0
9.		0	0	0	0	0	0	0	0	0
10.		0	0	0	0	0	0	0	0	0
11.		0	0	0	0	0	0	0	0	0
12.		0	0	0	0	0	0	0	0	0
13.		0	0	0	0	0	0	0	0	0
14.		0	0	0	0	0	0	0	0	0
15.		0	0	0	0	0	0	0	0	0
16.		0	0	0	0	0	0	0	0	0
17.		0	0	0	0	0	0	0	0	0
18.		0	0	0	0	0	0	0	0	0
19.		0	0	0	0	0	0	0	0	0
20.		0	0	0	0	0	0	0	0	0
SUBTOTAL (LINES 1 THROUGH 20)			(\$127,306)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
OTHER COMPONENTS										
21.	SIERRA HEALTH CARE MEDICAL EQUIP & SUPP	N/A	0	0	0	0	0	0	0	0
22.	FREMONT-RIDEOUT FOUNDATION	N/A	0	0	0	0	0	0	0	0
23.	THE COURTYARD ASSISTED LIVING	N/A	0	0	0	0	0	0	0	0
24.	THE GARDENS ADULT DAY CARE / ALZHEIMERS	N/A	0	0	0	0	0	0	0	0
25.	FDR MANAGEMENT GROUP	N/A	0	0	0	0	0	0	0	0
26.	DRUG PHARMACY	N/A	0	0	0	0	0	0	0	0
27.	BIGGS GRIDLEY FOUNDATION	N/A	0	0	0	0	0	0	0	0
28.	FREMONT RIDEOUT MEDICAL GROUP	N/A	0	0	0	0	0	0	0	0
29.	MANAGEMENT SERVICE ORGANIZATION	N/A	0	0	0	0	0	0	0	0
30.	SIERRA VISTA DEVELOPMENTAL CENTER	N/A	0	0	0	0	0	0	0	0
31.	NONREIMBURSABLE COST CENTER	N/A	0	0	0	0	0	0	0	0
32.		0	0	0	0	0	0	0	0	0
33.		0	0	0	0	0	0	0	0	0
34.		0	0	0	0	0	0	0	0	0
35.		0	0	0	0	0	0	0	0	0
SUBTOTAL (LINES 21 THROUGH 35)			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
GRAND TOTAL			(\$127,306)	\$0	\$0	\$0	\$0	\$0	\$0	\$0

DIRECT ALLOCATION OF NONCAPITAL COSTS TO CHAIN COMPONENTS

HOME OFFICE NAME:
 FREMONT RIDEOUT HEALTH GROUP

FISCAL PERIOD ENDED:
 JUNE 30, 2011

<u>HEALTH CARE FACILITIES</u>		PROVIDER NPI	(Adj.)	AUDITED TOTAL					
1.	RIDEOUT MEMORIAL HOSPITAL	1720088354	\$0	\$0	\$0	\$0	\$0	\$0	(\$3,030,278)
2.	THE FOUNTAINS SKILLED NURSING & REHAB CTR	1477552164	0	0	0	0	0	0	0
3.	FREMONT RIDEOUT HHA / HOSPICE	VARIOUS	0	0	0	0	0	0	0
4.		0	0	0	0	0	0	0	0
5.		0	0	0	0	0	0	0	0
6.		0	0	0	0	0	0	0	0
7.		0	0	0	0	0	0	0	0
8.		0	0	0	0	0	0	0	0
9.		0	0	0	0	0	0	0	0
10.		0	0	0	0	0	0	0	0
11.		0	0	0	0	0	0	0	0
12.		0	0	0	0	0	0	0	0
13.		0	0	0	0	0	0	0	0
14.		0	0	0	0	0	0	0	0
15.		0	0	0	0	0	0	0	0
16.		0	0	0	0	0	0	0	0
17.		0	0	0	0	0	0	0	0
18.		0	0	0	0	0	0	0	0
19.		0	0	0	0	0	0	0	0
20.		0	0	0	0	0	0	0	0
SUBTOTAL (LINES 1 THROUGH 20)			\$0	\$0	\$0	\$0	\$0	\$0	(\$3,030,278)
<u>OTHER COMPONENTS</u>									
21.	SIERRA HEALTH CARE MEDICAL EQUIP & SUPP	N/A	0	0	0	0	0	0	0
22.	FREMONT-RIDEOUT FOUNDATION	N/A	0	0	0	0	0	0	0
23.	THE COURTYARD ASSISTED LIVING	N/A	0	0	0	0	0	0	0
24.	THE GARDENS ADULT DAY CARE / ALZHEIMERS	N/A	0	0	0	0	0	0	0
25.	FDR MANAGEMENT GROUP	N/A	0	0	0	0	0	0	0
26.	DRUG PHARMACY	N/A	0	0	0	0	0	0	0
27.	BIGGS GRIDLEY FOUNDATION	N/A	0	0	0	0	0	0	0
28.	FREMONT RIDEOUT MEDICAL GROUP	N/A	0	0	0	0	0	0	0
29.	MANAGEMENT SERVICE ORGANIZATION	N/A	0	0	0	0	0	0	0
30.	SIERRA VISTA DEVELOPMENTAL CENTER	N/A	0	0	0	0	0	0	0
31.	NONREIMBURSABLE COST CENTER	N/A	0	0	0	0	0	0	0
32.		0	0	0	0	0	0	0	0
33.		0	0	0	0	0	0	0	0
34.		0	0	0	0	0	0	0	0
35.		0	0	0	0	0	0	0	0
SUBTOTAL (LINES 21 THROUGH 35)			\$0						
GRAND TOTAL			\$0	\$0	\$0	\$0	\$0	\$0	(\$3,030,278)

TRIAL BALANCE OF EXPENSES

HOME OFFICE NAME:
FREMONT RIDEOUT HEALTH GROUPFISCAL PERIOD ENDED:
JUNE 30, 2011

LINE NO.	COST CENTER DESCRIPTION	REPORTED POOLED ALLOC. (SCH. B, COL 8)	ADJ. NO.	ADJUSTMENT AMOUNT(S)	AUDITED POOLED COSTS
CAPITAL-RELATED COSTS - OLD					
1.00	Old Cap. Related-Buildings & Fixtures	\$0		\$0	\$0
1.01		0		0	0
2.00	Old Cap. Related-Movable Equipment	0		0	0
2.01		0		0	0
3.00	SUBTOTAL (sum of lines 1 through 2.01)	<u>\$0</u>		<u>\$0</u>	<u>\$0</u>
CAPITAL-RELATED COSTS - NEW					
4.00	New Cap. Related-Buildings & Fixtures	\$0		\$0	\$0
4.01		0		0	0
5.00	New Cap. Related-Movable Equipment	0		0	0
5.01		0		0	0
6.00	SUBTOTAL (sum of lines 4 through 5.01)	<u>\$0</u>		<u>\$0</u>	<u>\$0</u>
OTHER CAPITAL-RELATED COSTS					
7.00	Insurance Premiums	\$0		\$0	\$0
8.00	Taxes and Licenses - Not INCM	0		0	0
9.00	Other	0		0	0
10.00	SUBTOTAL (sum of lines 7 through 9)	<u>\$0</u>		<u>\$0</u>	<u>\$0</u>
NON CAPITAL-RELATED COSTS					
11.00	Salaries of Officers	\$0		\$0	\$0
12.00	Salaries & Wages of Others	8,034,281	1,3	1,540,591	9,574,872
13.00	Payroll Taxes	620,894	1,4	104,608	725,502
14.00	Employee Benefits-Payroll Related	1,440,942	1,4	631,999	2,072,941
15.00	Employee Benefits-Nonpayroll Related	168,452	1,4,5	20,502	188,954
16.00	Profit Sharing/Pension Plans	952,250	1,4	160,435	1,112,685
17.00	Legal Fees	688,096		0	688,096
18.00	Auditing & Accounting Fees	341,792		0	341,792
19.00	Utilities	0		0	0
20.00	Communications	52,868	1	18,203	71,071
21.00	Travel & Entertainment	73,681	1	11,323	85,004
22.00	Transportation	0		0	0
23.00	Cleaning Office & Admin Supplies	62,534	1	676	63,210
24.00	Minor Equipment Expensed	8,580	1	269,924	278,504
25.00	Repairs & Maintenance	75,668	1	2,253,028	2,328,696
26.00	Dues & Subscriptions	251,947	1	74,695	326,642
27.00	Contributions	0		0	0
28.00	Insurance Premium-Non Capital Related	173,027		0	173,027
29.00	Taxes & Licenses - Non Capital Related	24,512	1	212,559	237,071
30.00	Interest Expense	0		0	0
31.00	Professional Fees	1,762,992	1	83,169	1,846,161
32.00	Other Expense	640,770	1	8,921	649,691
33.00	Purchased Services	472,134	1	127,306	599,440
34.00	Rental / Lease	637,107		0	637,107
35.00	Other	0		0	0
35.01	United Com-Serve	0		0	0
35.02		0		0	0
35.03		0		0	0
35.04		0		0	0
35.05		0		0	0
35.06		0		0	0
35.07		0		0	0
35.08		0		0	0
36.00	SUBTOTAL (sum of lines 11 through 35.08)	<u>\$16,482,527</u>		<u>\$5,517,939</u>	<u>\$22,000,466</u>
37.00	TOTAL ALLOWABLE EXPENSES	<u>\$16,482,527</u>		<u>\$5,517,939</u>	<u>\$22,000,466</u>
					(To Sch. 4)
38.00	NONREIMBURSABLE EXPENSES	<u>\$0</u>		<u>\$0</u>	<u>\$0</u>
	TOTAL EXPENSES	<u>\$16,482,527</u>		<u>\$5,517,939</u>	<u>\$22,000,466</u>

TRIAL BALANCE OF EXPENSES

HOME OFFICE NAME:
FREMONT RIDEOUT HEALTH GROUPFISCAL PERIOD ENDED:
JUNE 30, 2011

LINE NO.	COST CENTER DESCRIPTION	REPORTED DIRECT ALLOC. (SCH. B, COL 6)	ADJ. NO.	ADJUSTMENT AMOUNT(S)	AUDITED DIRECT COSTS
CAPITAL-RELATED COSTS - OLD					
1.00	Old Cap. Related-Buildings & Fixtures	\$0		\$0	\$0
1.01		0		0	0
2.00	Old Cap. Related-Movable Equipment	0		0	0
2.01		0		0	0
3.00	SUBTOTAL (sum of lines 1 through 2.01)	<u>\$0</u>		<u>\$0</u>	<u>\$0</u>
CAPITAL-RELATED COSTS - NEW					
4.00	New Cap. Related-Buildings & Fixtures	\$0		\$0	\$0
4.01		0		0	0
5.00	New Cap. Related-Movable Equipment	0		0	0
5.01		0		0	0
6.00	SUBTOTAL (sum of lines 4 through 5.01)	<u>\$0</u>		<u>\$0</u>	<u>\$0</u>
OTHER CAPITAL-RELATED COSTS					
7.00	Insurance Premiums	\$0		\$0	\$0
8.00	Taxes and Licenses - Not INCM	0		0	0
9.00	Other	0		0	0
10.00	SUBTOTAL (sum of lines 7 through 9)	<u>\$0</u>		<u>\$0</u>	<u>\$0</u>
NON CAPITAL-RELATED COSTS					
11.00	Salaries of Officers	\$0		\$0	\$0
12.00	Salaries & Wages of Others	1,550,591	1	(1,550,591)	0
13.00	Payroll Taxes	106,814	1	(106,814)	0
14.00	Employee Benefits-Payroll Related	638,303	1	(638,303)	0
15.00	Employee Benefits-Nonpayroll Related	27,819	1	(27,819)	0
16.00	Profit Sharing/Pension Plans	163,819	1	(163,819)	0
17.00	Legal Fees	0		0	0
18.00	Auditing & Accounting Fees	0		0	0
19.00	Utilities	0		0	0
20.00	Communications	18,203	1	(18,203)	0
21.00	Travel & Entertainment	11,323	1	(11,323)	0
22.00	Transportation	0		0	0
23.00	Cleaning Office & Admin Supplies	676	1	(676)	0
24.00	Minor Equipment Expensed	269,924	1	(269,924)	0
25.00	Repairs & Maintenance	2,253,028	1	(2,253,028)	0
26.00	Dues & Subscriptions	74,695	1	(74,695)	0
27.00	Contributions	0		0	0
28.00	Insurance Premium-Non Capital Related	0		0	0
29.00	Taxes & Licenses - Non Capital Related	212,559	1	(212,559)	0
30.00	Interest Expense	0		0	0
31.00	Professional Fees	83,169	1	(83,169)	0
32.00	Other Expense	8,921	1	(8,921)	0
33.00	Purchased Services	127,306	1	(127,306)	0
34.00	Rental / Lease	0		0	0
35.00	Other	0		0	0
35.01	United Com-Serve	0		0	0
35.02		0		0	0
35.03		0		0	0
35.04		0		0	0
35.05		0		0	0
35.06		0		0	0
35.07		0		0	0
35.08		0		0	0
36.00	SUBTOTAL (sum of lines 11 through 35.08)	<u>\$5,547,150</u>		<u>(\$5,547,150)</u>	<u>\$0</u>
37.00	TOTAL ALLOWABLE EXPENSES	<u>\$5,547,150</u>		<u>(\$5,547,150)</u>	<u>\$0</u>
(To Sch. 7, 7-1)					
38.00	NONREIMBURSABLE EXPENSES	<u>\$0</u>		<u>\$0</u>	<u>\$0</u>
TOTAL EXPENSES		<u>\$5,547,150</u>		<u>(\$5,547,150)</u>	<u>\$0</u>

TRIAL BALANCE OF EXPENSES

HOME OFFICE NAME:
FREMONT RIDEOUT HEALTH GROUPFISCAL PERIOD ENDED:
JUNE 30, 2011

LINE NO.	COST CENTER DESCRIPTION	REPORTED FUNCTIONAL COSTS (SCH. B, COL 7)	ADJ. NO.	ADJUSTMENT AMOUNT(S)	AUDITED FUNCTIONAL COSTS
CAPITAL-RELATED COSTS - OLD					
1.00	Old Cap. Related-Buildings & Fixtures	\$0		\$0	\$0
1.01		0		0	0
2.00	Old Cap. Related-Movable Equipment	0		0	0
2.01		0		0	0
3.00	SUBTOTAL (sum of lines 1 through 2.01)	<u>\$0</u>		<u>\$0</u>	<u>\$0</u>
CAPITAL-RELATED COSTS - NEW					
4.00	New Cap. Related-Buildings & Fixtures	\$0		\$0	\$0
4.01		0		0	0
5.00	New Cap. Related-Movable Equipment	0		0	0
5.01		0		0	0
6.00	SUBTOTAL (sum of lines 4 through 5.01)	<u>\$0</u>		<u>\$0</u>	<u>\$0</u>
OTHER CAPITAL-RELATED COSTS					
7.00	Insurance Premiums	\$0		\$0	\$0
8.00	Taxes and Licenses - Not INCM	0		0	0
9.00	Other	0		0	0
10.00	SUBTOTAL (sum of lines 7 through 9)	<u>\$0</u>		<u>\$0</u>	<u>\$0</u>
NON CAPITAL-RELATED COSTS					
11.00	Salaries of Officers	\$0		\$0	\$0
12.00	Salaries & Wages of Others	0		0	0
13.00	Payroll Taxes	0		0	0
14.00	Employee Benefits-Payroll Related	0		0	0
15.00	Employee Benefits-Nonpayroll Related	0		0	0
16.00	Profit Sharing/Pension Plans	0		0	0
17.00	Legal Fees	0		0	0
18.00	Auditing & Accounting Fees	0		0	0
19.00	Utilities	0		0	0
20.00	Communications	0		0	0
21.00	Travel & Entertainment	0		0	0
22.00	Transportation	0		0	0
23.00	Cleaning Office & Admin Supplies	0		0	0
24.00	Minor Equipment Expensed	0		0	0
25.00	Repairs & Maintenance	0		0	0
26.00	Dues & Subscriptions	0		0	0
27.00	Contributions	0		0	0
28.00	Insurance Premium-Non Capital Related	0		0	0
29.00	Taxes & Licenses - Non Capital Related	0		0	0
30.00	Interest Expense	0		0	0
31.00	Professional Fees	0		0	0
32.00	Other Expense	0		0	0
33.00	Purchased Services	0		0	0
34.00	Rental / Lease	0		0	0
35.00	Other	0		0	0
35.01	United Com-Serve	0	2	104,521	104,521
35.02		0		0	0
35.03		0		0	0
35.04		0		0	0
35.05		0		0	0
35.06		0		0	0
35.07		0		0	0
35.08		0		0	0
36.00	SUBTOTAL (sum of lines 11 through 35.08)	<u>\$0</u>		<u>\$104,521</u>	<u>\$104,521</u>
37.00	TOTAL ALLOWABLE EXPENSES	<u>\$0</u>		<u>\$104,521</u>	<u>\$104,521</u>
(To Sch. 6, 6-1)					
38.00	NONREIMBURSABLE EXPENSES	<u>\$0</u>		<u>\$0</u>	<u>\$0</u>
TOTAL EXPENSES		<u>\$0</u>		<u>\$104,521</u>	<u>\$104,521</u>

REPORTED HOME OFFICE COSTS

HOME OFFICE NAME:
FREMONT RIDEOUT HEALTH GROUP

FISCAL PERIOD ENDED:
JUNE 30, 2011

HEALTH CARE FACILITIES	PROVIDER NPI	FISCAL PERIODS ENDING DURING HOME OFFICE FISCAL YEAR		DIRECT ALLOCATION		FUNCTIONAL ALLOCATION		POOLED ALLOCATION		TOTAL ALLOCATION HOME OFFICE COSTS	
		FROM	TO	CAPITAL RELATED COSTS (SCH. E)	NON-CAPITAL RELATED COSTS (SCH. E-1)	CAPITAL RELATED COSTS (SCH. F)	NON-CAPITAL RELATED COSTS (SCH. F-1)	CAPITAL RELATED COSTS (SCH. G)	NON-CAPITAL RELATED COSTS (SCH. G)		
1. RIDEOUT MEMORIAL HOSPITAL	1720088354	07/01/10	06/30/11		\$5,547,150				\$14,987,045	\$20,534,195	
2. THE FOUNTAINS SKILLED NURSING & REHAB CTR	1477552164	07/01/10	06/30/11						709,076	709,076	
3. FREMONT RIDEOUT HHA / HOSPICE	VARIOUS	07/01/10	06/30/11						297,106	297,106	
4.										0	
5.										0	
6.										0	
7.										0	
8.										0	
9.										0	
10.										0	
11.										0	
12.										0	
13.										0	
14.										0	
15.										0	
16.										0	
17.										0	
18.										0	
19.										0	
20.										0	
SUBTOTAL (LINES 1 THROUGH 20)					\$0	\$5,547,150	\$0	\$0	\$0	\$15,993,227	\$21,540,377
OTHER COMPONENTS											
21. SIERRA HEALTH CARE MEDICAL EQUIP & SUPP	N/A	07/01/10	06/30/11						\$117,109	\$117,109	
22. FREMONT-RIDEOUT FOUNDATION	N/A	07/01/10	06/30/11						28,330	28,330	
23. THE COURTYARD ASSISTED LIVING	N/A	07/01/10	06/30/11						112,966	112,966	
24. THE GARDENS ADULT DAY CARE / ALZHEIMERS	N/A	07/01/10	06/30/11						141,719	141,719	
25. FDR MANAGEMENT GROUP	N/A	07/01/10	06/30/11						47,570	47,570	
26. DRUG PHARMACY	N/A	07/01/10	06/30/11						2,571	2,571	
27. BIGGS GRIDLEY FOUNDATION	N/A	07/01/10	06/30/11							0	
28. FREMONT RIDEOUT MEDICAL GROUP	N/A	07/01/10	06/30/11							0	
29. MANAGEMENT SERVICE ORGANIZATION	N/A	07/01/10	06/30/11						39,035	39,035	
30. SIERRA VISTA DEVELOPMENTAL CENTER	N/A	07/01/10	06/30/11							0	
31. NONREIMBURSABLE COST CENTER	N/A	07/01/10	06/30/11							0	
32.										0	
33.										0	
34.										0	
35.										0	
SUBTOTAL (LINES 21 THROUGH 35)					\$0	\$0	\$0	\$0	\$0	\$489,300	\$489,300
GRAND TOTAL					\$0	\$5,547,150	\$0	\$0	\$0	\$16,482,527	\$22,029,677

(To Sch. 2, Col. 1)

Provider Name							Fiscal Period			Provider NPI		Adjustments
FREMONT RIDEOUT HEALTH GROUP							JULY 1, 2010 THROUGH JUNE 30, 2011			N/A		9
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Audit Report	Cost Report										
		Work Sheet	Part	Title	Line	Col.						
ADJUSTMENTS TO REPORTED DIRECT COSTS												
1	8	B			12.00	8	Salaries and Wages of Others	\$8,034,281	\$1,550,591	\$9,584,872	*	
	8	B			13.00	8	Payroll Taxes	620,894	106,814	727,708	*	
	8	B			14.00	8	Employee Benefits - Payroll Related	1,440,942	638,303	2,079,245	*	
	8	B			15.00	8	Employee Benefits - Non-Payroll Related	168,452	27,819	196,271	*	
	8	B			16.00	8	Profit Sharing/Pension Plans	952,250	163,819	1,116,069	*	
	8	B			20.00	8	Communications	52,868	18,203	71,071		
	8	B			21.00	8	Travel and Entertainment	73,681	11,323	85,004		
	8	B			23.00	8	Cleaning, Office, and Administrative Supplies	62,534	676	63,210		
	8	B			24.00	8	Minor Equipment Expensed	8,580	269,924	278,504		
	8	B			25.00	8	Repairs and Maintenance	75,668	2,253,028	2,328,696		
	8	B			26.00	8	Dues and Subscriptions	251,947	74,695	326,642		
	8	B			29.00	8	Taxes/Licenses - Non-Capital Related	24,512	212,559	237,071		
	8	B			31.00	8	Professional Fees	1,762,992	83,169	1,846,161		
	8	B			32.00	8	Other Expenses	640,770	8,921	649,691		
	8	B			33.00	8	Purchased Services	472,134	127,306	599,440		
	8	B			12.00	6	Salaries and Wages of Others	1,550,591	(1,550,591)	0		
	8	B			13.00	6	Payroll Taxes	106,814	(106,814)	0		
	8	B			14.00	6	Employee Benefits - Payroll Related	638,303	(638,303)	0		
	8	B			15.00	6	Employee Benefits - Non-Payroll Related	27,819	(27,819)	0		
	8	B			16.00	6	Profit Sharing/Pension Plans	163,819	(163,819)	0		
	8	B			20.00	6	Communications	18,203	(18,203)	0		
	8	B			21.00	6	Travel and Entertainment	11,323	(11,323)	0		
	8	B			23.00	6	Cleaning, Office, and Administrative Supplies	676	(676)	0		
	8	B			24.00	6	Minor Equipment Expensed	269,924	(269,924)	0		
	8	B			25.00	6	Repairs and Maintenance	2,253,028	(2,253,028)	0		
	8	B			26.00	6	Dues and Subscriptions	74,695	(74,695)	0		
	8	B			29.00	6	Taxes/Licenses - Non-Capital Related	212,559	(212,559)	0		
	8	B			31.00	6	Professional Fees	83,169	(83,169)	0		
	8	B			32.00	6	Other Expenses	8,921	(8,921)	0		
	8	B			33.00	6	Purchased Services	127,306	(127,306)	0		

-Continued on next page-

Provider Name							Fiscal Period	Provider NPI		Adjustments
FREMONT RIDEOUT HEALTH GROUP							JULY 1, 2010 THROUGH JUNE 30, 2011	N/A		9
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report										
Adj. No.	Audit Report	Work Sheet	Part	Title	Line	Col.				
ADJUSTMENTS TO REPORTED DIRECT COSTS										
-Continued from previous page-										
1	7-1	E-1			1.00	12	Rideout Memorial Hospital	\$1,550,591	(\$1,550,591)	\$0
	7-1	E-1			1.00	13	Rideout Memorial Hospital	106,814	(106,814)	0
	7-1	E-1			1.00	14	Rideout Memorial Hospital	638,303	(638,303)	0
	7-1	E-1			1.00	15	Rideout Memorial Hospital	27,819	(27,819)	0
	7-1	E-1			1.00	16	Rideout Memorial Hospital	163,819	(163,819)	0
	7-1	E-1			1.00	20	Rideout Memorial Hospital	18,203	(18,203)	0
	7-1	E-1			1.00	21	Rideout Memorial Hospital	11,323	(11,323)	0
	7-1	E-1			1.00	23	Rideout Memorial Hospital	676	(676)	0
	7-1	E-1			1.00	24	Rideout Memorial Hospital	269,924	(269,924)	0
	7-1	E-1			1.00	25	Rideout Memorial Hospital	2,253,028	(2,253,028)	0
	7-1	E-1			1.00	26	Rideout Memorial Hospital	74,695	(74,695)	0
	7-1	E-1			1.00	29	Rideout Memorial Hospital	212,559	(212,559)	0
	7-1	E-1			1.00	31	Rideout Memorial Hospital	83,169	(83,169)	0
	7-1	E-1			1.00	32	Rideout Memorial Hospital	8,921	(8,921)	0
	7-1	E-1			1.00	33	Rideout Memorial Hospital	127,306	(127,306)	0
							To reverse the provider's direct cost allocations to allow for proper cost allocation of grounds and information systems expenses via pooled allocation. 42 CFR Sections 413.17 and 413.24 CMS Pub. 15-1, Sections 2150 et seq., 2152 et seq., 2153, 2300, and 2304 et seq.			

Provider Name							Fiscal Period			Provider NPI		Adjustments
FREMONT RIDEOUT HEALTH GROUP							JULY 1, 2010 THROUGH JUNE 30, 2011			N/A		9
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report												
Adj. No.	Audit Report	Work Sheet	Part	Title	Line	Col.						
ADJUSTMENTS TO REPORTED FUNCTIONAL COSTS												
2	8	B			35.01	7	United Com-Serve		\$0	\$104,521	\$104,521	
							To incorporate the United Com-Serve, Inc. joint costs to be functionally allocated to the United Com-Serve entities for proper cost allocation in conjunction with adjustment nos. 6 and 7. 42 CFR Sections 413.17 and 413.24 CMS Pub. 15-1, Sections 2150 et seq., 2152 et seq., 2153, 2300, and 2304 et seq.					

Provider Name							Fiscal Period			Provider NPI		Adjustments
FREMONT RIDEOUT HEALTH GROUP							JULY 1, 2010 THROUGH JUNE 30, 2011			N/A		9
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report												
Adj. No.	Audit Report	Work Sheet	Part	Title	Line	Col.						
ADJUSTMENTS TO REPORTED POOLED COSTS												
3	8	B			12.00	8	Salaries and Wages of Others To eliminate loan forgiveness of employee debts expenses which are not related to patient care. 42 CFR Sections 413.5, 413.9, 413.20, and 413.24 CMS Pub. 15-1, Sections 306, 2300, and 2304 et seq.	*	\$9,584,872	(\$10,000)	\$9,574,872	
4	8	B			13.00	8	Payroll Taxes	*	\$727,708	(\$2,206)	\$725,502	
	8	B			14.00	8	Employee Benefits - Payroll Related	*	2,079,245	(6,304)	2,072,941	
	8	B			15.00	8	Employee Benefits - Non-Payroll Related	*	196,271	(574)	195,697 *	
	8	B			16.00	8	Profit Sharing/Pension Plans To adjust the provider's employee benefits portion of the marketing department cost elimination adjustment to agree with the audited employee benefits cost allocation based on gross salary. 42 CFR, 413.9, 413.20, 413.24 CMS Pub. 15-1, Sections 2102.3, 2144.3, 2300, and 2304 et seq.	*	1,116,069	(3,384)	1,112,685	
5	8	B			15.00	8	Employee Benefits - Non-Payroll Related To eliminate provider's workers' compensation "true up" adjustment due to insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	\$195,697	(\$6,743)	\$188,954	

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
FREMONT RIDEOUT HEALTH GROUP							JULY 1, 2010 THROUGH JUNE 30, 2011	N/A		9
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Audit Report	Cost Report								
		Work Sheet	Part	Title	Line	Col.				
ADJUSTMENTS TO REPORTED FUNCTIONAL ALLOCATION STATISTICS										
6	6-1	F-1	II	2.00	35.01	The Fountains Skilled Nursing and Rehab Center (Accumulated Cost)	0	11,033,591	11,033,591	
	6-1	F-1	II	3.00	35.01	Fremont Rideout HHA / Hospice	0	4,666,973	4,666,973	
	6-1	F-1	II	21.00	35.01	The Courtyard Assisted Living	0	1,774,452	1,774,452	
	6-1	F-1	II	22.00	35.01	The Gardens Adult Day Care / Alzheimers' and Special Care	0	2,226,098	2,226,098	
	6-1	F-1	II	36.00	35.01	Total - Accumulated Cost	0	19,701,114	19,701,114	
<p>To incorporate the United Com-Serve, Inc.'s entities' accumulated cost statistics to functionally allocate United Com-Serve joint costs for proper cost allocation in conjunction with adjustment nos. 2 and 7. 42 CFR Sections 413.17 and 413.24 CMS Pub. 15-1, Sections 2150 et seq., 2152 et seq., 2153, 2300, and 2304 et seq.</p>										

Provider Name							Fiscal Period		Provider NPI		Adjustments
FREMONT RIDEOUT HEALTH GROUP							JULY 1, 2010 THROUGH JUNE 30, 2011		N/A		9
Report References											
Adj. No.	Audit Report	Cost Report					Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
		Work Sheet	Part	Title	Line	Col.					
ADJUSTMENTS TO REPORTED POOLED ALLOCATION STATISTICS											
7	4	G			2.00	1	The Fountains	11,138,112	(104,521)	11,033,591	
	4	G			34.00	1	Total Statistics - Accumulated Cost	258,906,805	(104,521)	258,802,284 *	
							To eliminate the United Com-Serve, Inc. home office costs from the cost allocation statistics for proper cost allocation in conjunction with adjustment nos. 2 and 6. 42 CFR Sections 413.17 and 413.24 CMS Pub. 15-1, Sections 2150 et seq., 2152 et seq., 2153, 2300, and 2304 et seq.				
8	4	G			30.00	1	Sierra Vista Development Center	0	266,812	266,812	
	4	G			34.00	1	Total Statistics - Accumulated Cost	* 258,802,284	266,812	259,069,096 *	
							To incorporate the Sierra Vista Development Center accumulated cost statistics for proper cost allocation. 42 CFR Sections 413.17 and 413.24 CMS Pub. 15-1, Sections 2150 et seq., 2152 et seq., 2153, 2300, and 2304 et seq.				
9	4	G			31.00	1	Nonreimbursable Cost Center	0	1,117,472	1,117,472	
	4	G			34.00	1	Total Statistics - Accumulated Cost	* 259,069,096	1,117,472	260,186,568	
							To incorporate accumulated cost statistics for nonreimbursable costs eliminated by the provider for proper cost allocation. 42 CFR Sections 413.17 and 413.24 CMS Pub. 15-1, Sections 2150 et seq., 2152 et seq., 2153, 2300, and 2304 et seq.				

*Balance carried forward from prior/to subsequent adjustments