

**REPORT
ON THE
HOME OFFICE AUDIT**

**RIVERSIDE HEALTH CARE
CHICO, 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: Lucille Ramos**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

June 5, 2013

James Kline, Controller
Riverside Health Care
1469 Humboldt Road, Suite 175
Chico, CA 95926

RIVERSIDE HEALTH CARE
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 Comparison of Reported and Audited Home Office Cost 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
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.

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

Original Signed By

Robert G. Kvick, 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:
RIVERSIDE HEALTH CARE

FISCAL 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.	Applewood Care Center	1801897533	04/01/10	03/31/11	\$1,252	\$108,289	\$109,541
2.	Brentwood SNF & Rehab	1861493504	07/01/10	06/30/11	1,472	127,318	128,791
3.	Briarwood Health Care	1700887452	10/01/10	09/30/11	1,205	104,157	105,362
4.	Crescent Court Nursing Home	1144221896	07/01/10	06/30/11	695	60,061	60,755
5.	Delta Rehab & Care Center	1851392500	11/01/10	10/31/11	1,948	168,485	170,433
6.	Paradise Skilled Nursing	1568463214	07/01/10	06/30/11	1,127	97,466	98,593
7.	Riverbank Nursing Center	1902807654	07/01/10	06/30/11	2,470	213,576	216,046
8.	Shadowbrook Health Care	1669473310	11/01/10	10/31/11	1,420	122,781	124,201
9.	Valley West Care Center	1780685461	07/01/10	06/30/11	2,424	209,608	212,032
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)

\$14,013 \$1,211,741 \$1,225,754

OTHER COMPONENTS

21.		0			\$0	\$0	\$0
22.		0			0	0	0
23.		0			0	0	0
24.		0			0	0	0
25.		0			0	0	0
26.		0			0	0	0
27.		0			0	0	0
28.		0			0	0	0
29.		0			0	0	0
30.		0			0	0	0
31.		0			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

\$14,013 \$1,211,741 \$1,225,754

COMPARISON OF REPORTED AND AUDITED HOME OFFICE COSTS

HOME OFFICE NAME:
RIVERSIDE HEALTH CARE

FISCAL PERIOD ENDED:
JUNE 30, 2011

HEALTH CARE FACILITIES

	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			
1. Applewood Care Center	1801897533	04/01/10	03/31/11	\$116,418	\$109,541	(\$6,877)
2. Brentwood SNF & Rehab	1861493504	07/01/10	06/30/11	136,875	128,791	(8,085)
3. Briarwood Health Care	1700887452	10/01/10	09/30/11	111,977	105,362	(6,615)
4. Crescent Court Nursing Home	1144221896	07/01/10	06/30/11	64,570	60,755	(3,815)
5. Delta Rehab & Care Center	1851392500	11/01/10	10/31/11	181,132	170,433	(10,699)
6. Paradise Skilled Nursing	1568463214	07/01/10	06/30/11	104,782	98,593	(6,189)
7. Riverbank Nursing Center	1902807654	07/01/10	06/30/11	229,612	216,046	(13,566)
8. Shadowbrook Health Care	1669473310	11/01/10	10/31/11	131,998	124,201	(7,797)
9. Valley West Care Center	1780685461	07/01/10	06/30/11	225,344	212,032	(13,312)
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)

\$1,302,708 \$1,225,754 (\$76,954)

OTHER COMPONENTS

21.	0			\$0	\$0	\$0
22.	0			0	0	0
23.	0			0	0	0
24.	0			0	0	0
25.	0			0	0	0
26.	0			0	0	0
27.	0			0	0	0
28.	0			0	0	0
29.	0			0	0	0
30.	0			0	0	0
31.	0			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

\$1,302,708 \$1,225,754 (\$76,954)

SUMMARY ALLOCATION OF HOME OFFICE COSTS - CAPITAL RELATED

HOME OFFICE NAME:
RIVERSIDE HEALTH CARE

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.	Applewood Care Center	1801897533	04/01/10	03/31/11	\$0	\$0	\$1,252	\$1,252
2.	Brentwood SNF & Rehab	1861493504	07/01/10	06/30/11	0	0	1,472	1,472
3.	Briarwood Health Care	1700887452	10/01/10	09/30/11	0	0	1,205	1,205
4.	Crescent Court Nursing Home	1144221896	07/01/10	06/30/11	0	0	695	695
5.	Delta Rehab & Care Center	1851392500	11/01/10	10/31/11	0	0	1,948	1,948
6.	Paradise Skilled Nursing	1568463214	07/01/10	06/30/11	0	0	1,127	1,127
7.	Riverbank Nursing Center	1902807654	07/01/10	06/30/11	0	0	2,470	2,470
8.	Shadowbrook Health Care	1669473310	11/01/10	10/31/11	0	0	1,420	1,420
9.	Valley West Care Center	1780685461	07/01/10	06/30/11	0	0	2,424	2,424
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	\$14,013	\$14,013
<u>OTHER COMPONENTS</u>								
21.		0			\$0	\$0	\$0	\$0
22.		0			0	0	0	0
23.		0			0	0	0	0
24.		0			0	0	0	0
25.		0			0	0	0	0
26.		0			0	0	0	0
27.		0			0	0	0	0
28.		0			0	0	0	0
29.		0			0	0	0	0
30.		0			0	0	0	0
31.		0			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	\$14,013	\$14,013

(To Schedule 1 & 2)

SUMMARY ALLOCATION OF HOME OFFICE COSTS - NONCAPITAL RELATED

HOME OFFICE NAME:
RIVERSIDE HEALTH CARE

FISCAL 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.	Applewood Care Center	1801897533	04/01/10	03/31/11	\$0	\$0	\$108,289	\$108,289
2.	Brentwood SNF & Rehab	1861493504	07/01/10	06/30/11	0	0	127,318	127,318
3.	Briarwood Health Care	1700887452	10/01/10	09/30/11	0	0	104,157	104,157
4.	Crescent Court Nursing Home	1144221896	07/01/10	06/30/11	0	0	60,061	60,061
5.	Delta Rehab & Care Center	1851392500	11/01/10	10/31/11	0	0	168,485	168,485
6.	Paradise Skilled Nursing	1568463214	07/01/10	06/30/11	0	0	97,466	97,466
7.	Riverbank Nursing Center	1902807654	07/01/10	06/30/11	0	0	213,576	213,576
8.	Shadowbrook Health Care	1669473310	11/01/10	10/31/11	0	0	122,781	122,781
9.	Valley West Care Center	1780685461	07/01/10	06/30/11	0	0	209,608	209,608
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	\$1,211,741	\$1,211,741
<u>OTHER COMPONENTS</u>								
21.		0			\$0	\$0	\$0	\$0
22.		0			0	0	0	0
23.		0			0	0	0	0
24.		0			0	0	0	0
25.		0			0	0	0	0
26.		0			0	0	0	0
27.		0			0	0	0	0
28.		0			0	0	0	0
29.		0			0	0	0	0
30.		0			0	0	0	0
31.		0			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	\$1,211,741	\$1,211,741

(To Schedule 1 & 2)

FUNCTIONAL ALLOCATION OF EXPENSES TO
CHAIN COMPONENTS - CAPITAL RELATED

HOME OFFICE NAME:
RIVERSIDE HEALTH CARE

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.	Applewood Care Center	1801897533	\$0	\$0	\$0	\$0	\$0
2.	Brentwood SNF & Rehab	1861493504	0	0	0	0	0
3.	Briarwood Health Care	1700887452	0	0	0	0	0
4.	Crescent Court Nursing Home	1144221896	0	0	0	0	0
5.	Delta Rehab & Care Center	1851392500	0	0	0	0	0
6.	Paradise Skilled Nursing	1568463214	0	0	0	0	0
7.	Riverbank Nursing Center	1902807654	0	0	0	0	0
8.	Shadowbrook Health Care	1669473310	0	0	0	0	0
9.	Valley West Care Center	1780685461	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.		0	\$0	\$0	\$0	\$0	\$0
22.		0	0	0	0	0	0
23.		0	0	0	0	0	0
24.		0	0	0	0	0	0
25.		0	0	0	0	0	0
26.		0	0	0	0	0	0
27.		0	0	0	0	0	0
28.		0	0	0	0	0	0
29.		0	0	0	0	0	0
30.		0	0	0	0	0	0
31.		0	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:
RIVERSIDE HEALTH CARE

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.	Applewood Care Center	1801897533	\$0	\$0	\$0	\$0	\$0
2.	Brentwood SNF & Rehab	1861493504	0	0	0	0	0
3.	Briarwood Health Care	1700887452	0	0	0	0	0
4.	Crescent Court Nursing Home	1144221896	0	0	0	0	0
5.	Delta Rehab & Care Center	1851392500	0	0	0	0	0
6.	Paradise Skilled Nursing	1568463214	0	0	0	0	0
7.	Riverbank Nursing Center	1902807654	0	0	0	0	0
8.	Shadowbrook Health Care	1669473310	0	0	0	0	0
9.	Valley West Care Center	1780685461	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.		0	\$0	\$0	\$0	\$0	\$0
22.		0	0	0	0	0	0
23.		0	0	0	0	0	0
24.		0	0	0	0	0	0
25.		0	0	0	0	0	0
26.		0	0	0	0	0	0
27.		0	0	0	0	0	0
28.		0	0	0	0	0	0
29.		0	0	0	0	0	0
30.		0	0	0	0	0	0
31.		0	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 RELATED

HOME OFFICE NAME:
RIVERSIDE HEALTH CARE

FISCAL 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 / Pension Plans 16	Legal Fees 17
HEALTH CARE FACILITIES								
1.	Applewood Care Center	1801897533	\$0	\$0	\$0	\$0	\$0	\$0
2.	Brentwood SNF & Rehab	1861493504	0	0	0	0	0	0
3.	Briarwood Health Care	1700887452	0	0	0	0	0	0
4.	Crescent Court Nursing Home	1144221896	0	0	0	0	0	0
5.	Delta Rehab & Care Center	1851392500	0	0	0	0	0	0
6.	Paradise Skilled Nursing	1568463214	0	0	0	0	0	0
7.	Riverbank Nursing Center	1902807654	0	0	0	0	0	0
8.	Shadowbrook Health Care	1669473310	0	0	0	0	0	0
9.	Valley West Care Center	1780685461	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.		0	0	0	0	0	0	0
22.		0	0	0	0	0	0	0
23.		0	0	0	0	0	0	0
24.		0	0	0	0	0	0	0
25.		0	0	0	0	0	0	0
26.		0	0	0	0	0	0	0
27.		0	0	0	0	0	0	0
28.		0	0	0	0	0	0	0
29.		0	0	0	0	0	0	0
30.		0	0	0	0	0	0	0
31.		0	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:
RIVERSIDE HEALTH CARE

FISCAL 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.	Applewood Care Center	1801897533	\$0	\$0	\$0	\$0	\$0	\$0
2.	Brentwood SNF & Rehab	1861493504	0	0	0	0	0	0
3.	Briarwood Health Care	1700887452	0	0	0	0	0	0
4.	Crescent Court Nursing Home	1144221896	0	0	0	0	0	0
5.	Delta Rehab & Care Center	1851392500	0	0	0	0	0	0
6.	Paradise Skilled Nursing	1568463214	0	0	0	0	0	0
7.	Riverbank Nursing Center	1902807654	0	0	0	0	0	0
8.	Shadowbrook Health Care	1669473310	0	0	0	0	0	0
9.	Valley West Care Center	1780685461	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.		0	\$0	\$0	\$0	\$0	\$0	\$0
22.		0	0	0	0	0	0	0
23.		0	0	0	0	0	0	0
24.		0	0	0	0	0	0	0
25.		0	0	0	0	0	0	0
26.		0	0	0	0	0	0	0
27.		0	0	0	0	0	0	0
28.		0	0	0	0	0	0	0
29.		0	0	0	0	0	0	0
30.		0	0	0	0	0	0	0
31.		0	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 STATISTICS - CAPITAL RELATED

HOME OFFICE NAME:
RIVERSIDE HEALTH CARE

FISCAL PERIOD ENDED:
JUNE 30, 2011

	PROVIDER NPI	Old Cap. Related- (Statistics)	(Statistics)	Old Cap. Related- (Statistics)	(Statistics)	New Cap. Related- (Statistics)	(Statistics)
		1.00	1.01	2.00	2.01	4.00	4.01
		(Adj.)	(Adj.)	(Adj.)	(Adj.)	(Adj.)	(Adj.)
HEALTH CARE FACILITIES							
1.	Applewood Care Center	1801897533	0	0	0	0	0
2.	Brentwood SNF & Rehab	1861493504	0	0	0	0	0
3.	Briarwood Health Care	1700887452	0	0	0	0	0
4.	Crescent Court Nursing Home	1144221896	0	0	0	0	0
5.	Delta Rehab & Care Center	1851392500	0	0	0	0	0
6.	Paradise Skilled Nursing	1568463214	0	0	0	0	0
7.	Riverbank Nursing Center	1902807654	0	0	0	0	0
8.	Shadowbrook Health Care	1669473310	0	0	0	0	0
9.	Valley West Care Center	1780685461	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.		0	0	0	0	0	0
22.		0	0	0	0	0	0
23.		0	0	0	0	0	0
24.		0	0	0	0	0	0
25.		0	0	0	0	0	0
26.		0	0	0	0	0	0
27.		0	0	0	0	0	0
28.		0	0	0	0	0	0
29.		0	0	0	0	0	0
30.		0	0	0	0	0	0
31.		0	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
COST TO BE ALLOCATED (FROM SCHEDULE 8)			\$0	\$0	\$0	\$0	\$0
UNIT COST MULTIPLIER			0.000000	0.000000	0.000000	0.000000	0.000000

FUNCTIONAL ALLOCATION OF EXPENSES TO CHAIN COMPONENTS STATISTICS - CAPITAL RELATED

HOME OFFICE NAME:
RIVERSIDE HEALTH CARE

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.	Applewood Care Center	1801897533	0	0	0	0
2.	Brentwood SNF & Rehab	1861493504	0	0	0	0
3.	Briarwood Health Care	1700887452	0	0	0	0
4.	Crescent Court Nursing Home	1144221896	0	0	0	0
5.	Delta Rehab & Care Center	1851392500	0	0	0	0
6.	Paradise Skilled Nursing	1568463214	0	0	0	0
7.	Riverbank Nursing Center	1902807654	0	0	0	0
8.	Shadowbrook Health Care	1669473310	0	0	0	0
9.	Valley West Care Center	1780685461	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.		0	0	0	0	0
22.		0	0	0	0	0
23.		0	0	0	0	0
24.		0	0	0	0	0
25.		0	0	0	0	0
26.		0	0	0	0	0
27.		0	0	0	0	0
28.		0	0	0	0	0
29.		0	0	0	0	0
30.		0	0	0	0	0
31.		0	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:
RIVERSIDE HEALTH CARE

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 - (Statistics) 14.00 (Adj.)	Employee Benefits - (Statistics) 15.00 (Adj.)	Profit Sharing / Pension Plans (Statistics) 16.00 (Adj.)
1.	Applewood Care Center	1801897533	0	0	0	0	0
2.	Brentwood SNF & Rehab	1861493504	0	0	0	0	0
3.	Briarwood Health Care	1700887452	0	0	0	0	0
4.	Crescent Court Nursing Home	1144221896	0	0	0	0	0
5.	Delta Rehab & Care Center	1851392500	0	0	0	0	0
6.	Paradise Skilled Nursing	1568463214	0	0	0	0	0
7.	Riverbank Nursing Center	1902807654	0	0	0	0	0
8.	Shadowbrook Health Care	1669473310	0	0	0	0	0
9.	Valley West Care Center	1780685461	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.		0	0	0	0	0	0
22.		0	0	0	0	0	0
23.		0	0	0	0	0	0
24.		0	0	0	0	0	0
25.		0	0	0	0	0	0
26.		0	0	0	0	0	0
27.		0	0	0	0	0	0
28.		0	0	0	0	0	0
29.		0	0	0	0	0	0
30.		0	0	0	0	0	0
31.		0	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:
RIVERSIDE HEALTH CARE

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.	Applewood Care Center	1801897533	0	0	0	0	0
2.	Brentwood SNF & Rehab	1861493504	0	0	0	0	0
3.	Briarwood Health Care	1700887452	0	0	0	0	0
4.	Crescent Court Nursing Home	1144221896	0	0	0	0	0
5.	Delta Rehab & Care Center	1851392500	0	0	0	0	0
6.	Paradise Skilled Nursing	1568463214	0	0	0	0	0
7.	Riverbank Nursing Center	1902807654	0	0	0	0	0
8.	Shadowbrook Health Care	1669473310	0	0	0	0	0
9.	Valley West Care Center	1780685461	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.		0	0	0	0	0	0
22.		0	0	0	0	0	0
23.		0	0	0	0	0	0
24.		0	0	0	0	0	0
25.		0	0	0	0	0	0
26.		0	0	0	0	0	0
27.		0	0	0	0	0	0
28.		0	0	0	0	0	0
29.		0	0	0	0	0	0
30.		0	0	0	0	0	0
31.		0	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:
RIVERSIDE HEALTH CARE

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.	Applewood Care Center	1801897533	0	0	0	0	0
2.	Brentwood SNF & Rehab	1861493504	0	0	0	0	0
3.	Briarwood Health Care	1700887452	0	0	0	0	0
4.	Crescent Court Nursing Home	1144221896	0	0	0	0	0
5.	Delta Rehab & Care Center	1851392500	0	0	0	0	0
6.	Paradise Skilled Nursing	1568463214	0	0	0	0	0
7.	Riverbank Nursing Center	1902807654	0	0	0	0	0
8.	Shadowbrook Health Care	1669473310	0	0	0	0	0
9.	Valley West Care Center	1780685461	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.		0	0	0	0	0	0
22.		0	0	0	0	0	0
23.		0	0	0	0	0	0
24.		0	0	0	0	0	0
25.		0	0	0	0	0	0
26.		0	0	0	0	0	0
27.		0	0	0	0	0	0
28.		0	0	0	0	0	0
29.		0	0	0	0	0	0
30.		0	0	0	0	0	0
31.		0	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:
RIVERSIDE HEALTH CARE

FISCAL PERIOD ENDED:
JUNE 30, 2011

	PROVIDER NPI	Taxes & Licenses - Non - (Statistics) 29.00 (Adj.)	Interest Expense (Statistics) 30.00 (Adj.)	Professional Fees - Other (Statistics) 31.00 (Adj.)	Postage (Statistics) 32.00 (Adj.)	Seminars (Statistics) 33.00 (Adj.)	Purchase Services Others (Statistics) 34.00 (Adj.)
HEALTH CARE FACILITIES							
1.	Applewood Care Center	1801897533	0	0	0	0	0
2.	Brentwood SNF & Rehab	1861493504	0	0	0	0	0
3.	Briarwood Health Care	1700887452	0	0	0	0	0
4.	Crescent Court Nursing Home	1144221896	0	0	0	0	0
5.	Delta Rehab & Care Center	1851392500	0	0	0	0	0
6.	Paradise Skilled Nursing	1568463214	0	0	0	0	0
7.	Riverbank Nursing Center	1902807654	0	0	0	0	0
8.	Shadowbrook Health Care	1669473310	0	0	0	0	0
9.	Valley West Care Center	1780685461	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.		0	0	0	0	0	0
22.		0	0	0	0	0	0
23.		0	0	0	0	0	0
24.		0	0	0	0	0	0
25.		0	0	0	0	0	0
26.		0	0	0	0	0	0
27.		0	0	0	0	0	0
28.		0	0	0	0	0	0
29.		0	0	0	0	0	0
30.		0	0	0	0	0	0
31.		0	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
COST TO BE ALLOCATED (FROM SCHEDULE 8)			\$0	\$0	\$0	\$0	\$0
UNIT COST MULTIPLIER			0.000000	0.000000	0.000000	0.000000	0.000000

FUNCTIONAL ALLOCATION OF EXPENSES TO CHAIN COMPONENTS STATISTICS - NONCAPITAL RELATED

HOME OFFICE NAME:
RIVERSIDE HEALTH CARE

FISCAL PERIOD ENDED:
JUNE 30, 2011

HEALTH CARE FACILITIES

	PROVIDER NPI	Miscellaneous (Statistics) 35.00 (Adj.)	(Statistics) 35.01 (Adj.)	(Statistics) 35.02 (Adj.)	(Statistics) 35.03 (Adj.)	(Statistics) 35.04 (Adj.)	(Statistics) 35.05 (Adj.)
1.	Applewood Care Center	1801897533	0	0	0	0	0
2.	Brentwood SNF & Rehab	1861493504	0	0	0	0	0
3.	Briarwood Health Care	1700887452	0	0	0	0	0
4.	Crescent Court Nursing Home	1144221896	0	0	0	0	0
5.	Delta Rehab & Care Center	1851392500	0	0	0	0	0
6.	Paradise Skilled Nursing	1568463214	0	0	0	0	0
7.	Riverbank Nursing Center	1902807654	0	0	0	0	0
8.	Shadowbrook Health Care	1669473310	0	0	0	0	0
9.	Valley West Care Center	1780685461	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.		0	0	0	0	0	0
22.		0	0	0	0	0	0
23.		0	0	0	0	0	0
24.		0	0	0	0	0	0
25.		0	0	0	0	0	0
26.		0	0	0	0	0	0
27.		0	0	0	0	0	0
28.		0	0	0	0	0	0
29.		0	0	0	0	0	0
30.		0	0	0	0	0	0
31.		0	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:
RIVERSIDE HEALTH CARE

FISCAL PERIOD ENDED:
JUNE 30, 2011

	PROVIDER NPI	(Statistics) 35.06 (Adj.)	(Statistics) 35.07 (Adj.)	(Statistics) 35.08 (Adj.)
HEALTH CARE FACILITIES				
1.	Applewood Care Center	1801897533	0	0
2.	Brentwood SNF & Rehab	1861493504	0	0
3.	Briarwood Health Care	1700887452	0	0
4.	Crescent Court Nursing Home	1144221896	0	0
5.	Delta Rehab & Care Center	1851392500	0	0
6.	Paradise Skilled Nursing	1568463214	0	0
7.	Riverbank Nursing Center	1902807654	0	0
8.	Shadowbrook Health Care	1669473310	0	0
9.	Valley West Care Center	1780685461	0	0
10.		0	0	0
11.		0	0	0
12.		0	0	0
13.		0	0	0
14.		0	0	0
15.		0	0	0
16.		0	0	0
17.		0	0	0
18.		0	0	0
19.		0	0	0
20.		0	0	0
SUBTOTAL (LINES 1 THROUGH 20)			0	0
OTHER COMPONENTS				
21.		0	0	0
22.		0	0	0
23.		0	0	0
24.		0	0	0
25.		0	0	0
26.		0	0	0
27.		0	0	0
28.		0	0	0
29.		0	0	0
30.		0	0	0
31.		0	0	0
32.		0	0	0
33.		0	0	0
34.		0	0	0
35.		0	0	0
SUBTOTAL (LINES 21 THROUGH 35)			0	0
GRAND TOTAL			0	0
TOTAL STATISTICS			0	0
COST TO BE ALLOCATED (FROM SCHEDULE 8)			\$0	\$0
UNIT COST MULTIPLIER			0.000000	0.000000

DIRECT ALLOCATION OF CAPITAL COSTS TO CHAIN COMPONENTS

HOME OFFICE NAME:
RIVERSIDE HEALTH CARE

FISCAL PERIOD ENDED:
JUNE 30, 2011

	PROVIDER NPI	REPORTED TOTAL (SCH. E)						AUDITED TOTAL
			(Adj.)					
<u>HEALTH CARE FACILITIES</u>								
1.	Applewood Care Center	1801897533	\$0	\$0	\$0	\$0	\$0	\$0
2.	Brentwood SNF & Rehab	1861493504	0	0	0	0	0	0
3.	Briarwood Health Care	1700887452	0	0	0	0	0	0
4.	Crescent Court Nursing Home	1144221896	0	0	0	0	0	0
5.	Delta Rehab & Care Center	1851392500	0	0	0	0	0	0
6.	Paradise Skilled Nursing	1568463214	0	0	0	0	0	0
7.	Riverbank Nursing Center	1902807654	0	0	0	0	0	0
8.	Shadowbrook Health Care	1669473310	0	0	0	0	0	0
9.	Valley West Care Center	1780685461	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.		0	\$0	\$0	\$0	\$0	\$0	\$0
22.		0	0	0	0	0	0	0
23.		0	0	0	0	0	0	0
24.		0	0	0	0	0	0	0
25.		0	0	0	0	0	0	0
26.		0	0	0	0	0	0	0
27.		0	0	0	0	0	0	0
28.		0	0	0	0	0	0	0
29.		0	0	0	0	0	0	0
30.		0	0	0	0	0	0	0
31.		0	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

DIRECT ALLOCATION OF NONCAPITAL COSTS TO CHAIN COMPONENTS

HOME OFFICE NAME:
RIVERSIDE HEALTH CARE

FISCAL PERIOD ENDED:
JUNE 30, 2011

	PROVIDER NPI							AUDITED TOTAL
		(Adj.)	(Adj.)	(Adj.)	(Adj.)	(Adj.)	(Adj.)	
HEALTH CARE FACILITIES								
1.	Applewood Care Center	1801897533	\$0	\$0	\$0	\$0	\$0	\$0
2.	Brentwood SNF & Rehab	1861493504	0	0	0	0	0	0
3.	Briarwood Health Care	1700887452	0	0	0	0	0	0
4.	Crescent Court Nursing Home	1144221896	0	0	0	0	0	0
5.	Delta Rehab & Care Center	1851392500	0	0	0	0	0	0
6.	Paradise Skilled Nursing	1568463214	0	0	0	0	0	0
7.	Riverbank Nursing Center	1902807654	0	0	0	0	0	0
8.	Shadowbrook Health Care	1669473310	0	0	0	0	0	0
9.	Valley West Care Center	1780685461	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.		0	0	0	0	0	0	0
22.		0	0	0	0	0	0	0
23.		0	0	0	0	0	0	0
24.		0	0	0	0	0	0	0
25.		0	0	0	0	0	0	0
26.		0	0	0	0	0	0	0
27.		0	0	0	0	0	0	0
28.		0	0	0	0	0	0	0
29.		0	0	0	0	0	0	0
30.		0	0	0	0	0	0	0
31.		0	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 3-1)

TRIAL BALANCE OF EXPENSES

HOME OFFICE NAME:
RIVERSIDE HEALTH CAREFISCAL 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	\$12,364		\$0	\$12,364
1.01		0		0	0
2.00	Old Cap. Related-Movable Equipment	1,649		0	1,649
2.01		0		0	0
3.00	SUBTOTAL (sum of lines 1 through 2.01)	<u>\$14,013</u>		<u>\$0</u>	<u>\$14,013</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	928,561		0	928,561
13.00	Payroll Taxes	59,494		0	59,494
14.00	Employee Benefits - Payroll Related	0		0	0
15.00	Employee Benefits - Nonpayroll Related	64,523	1	(1,224)	63,299
16.00	Profit Sharing / Pension Plans	28,771		0	28,771
17.00	Legal Fees	29,226	2, 3	(29,226)	0
18.00	Auditing & Accounting Fees	6,925		0	6,925
19.00	Utilities	1,961		0	1,961
20.00	Communications	12,462		0	12,462
21.00	Travel & Entertainment	68,447	4, 5	(4,175)	64,272
22.00	Transportation	0		0	0
23.00	Cleaning Office & Admin Supplies	9,213		0	9,213
24.00	Minor Equipment Expensed	3,162		0	3,162
25.00	Repairs & Maintenance	5,039		0	5,039
26.00	Dues & Subscriptions	2,579		0	2,579
27.00	Contributions	0		0	0
28.00	Insurance Premium - Non - Capital Related	0		0	0
29.00	Taxes & Licenses - Non - Capital Related	1,321		0	1,321
30.00	Interest Expense	0		0	0
31.00	Professional Fees - Other	34,000	6	(34,000)	0
32.00	Postage	3,130		0	3,130
33.00	Seminars	10,004		0	10,004
34.00	Purchase Services Others	509		0	509
35.00	Miscellaneous	19,368	7, 8, 9	(8,329)	11,039
35.01		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>\$1,288,695</u>		<u>(\$76,954)</u>	<u>\$1,211,741</u>
37.00	TOTAL ALLOWABLE EXPENSES	<u>\$1,302,708</u>		<u>(\$76,954)</u>	<u>\$1,225,754</u> (To Sch. 4)
38.00	NONREIMBURSABLE EXPENSES	<u>\$0</u>		<u>\$0</u>	<u>\$0</u>
	TOTAL EXPENSES	<u>\$1,302,708</u>		<u>(\$76,954)</u>	<u>\$1,225,754</u>

TRIAL BALANCE OF EXPENSES

HOME OFFICE NAME:
RIVERSIDE HEALTH CAREFISCAL 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	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 - Other	0		0	0
32.00	Postage	0		0	0
33.00	Seminars	0		0	0
34.00	Purchase Services Others	0		0	0
35.00	Miscellaneous	0		0	0
35.01		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>\$0</u>		<u>\$0</u>	<u>\$0</u>
37.00	TOTAL ALLOWABLE EXPENSES	<u>\$0</u>		<u>\$0</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>\$0</u>		<u>\$0</u>	<u>\$0</u>

TRIAL BALANCE OF EXPENSES

HOME OFFICE NAME:
RIVERSIDE HEALTH CAREFISCAL 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 - Other	0		0	0
32.00	Postage	0		0	0
33.00	Seminars	0		0	0
34.00	Purchase Services Others	0		0	0
35.00	Miscellaneous	0		0	0
35.01		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>\$0</u>		<u>\$0</u>	<u>\$0</u>
37.00	TOTAL ALLOWABLE EXPENSES	<u>\$0</u>		<u>\$0</u>	<u>\$0</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>\$0</u>	<u>\$0</u>

REPORTED HOME OFFICE COSTS

HOME OFFICE NAME:
ABC HOME OFFICE

FISCAL PERIOD ENDED:
JUNE 30, 2011

	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)		
HEALTH CARE FACILITIES											
1.	Applewood Care Center	1801897533	04/01/10	03/31/11				\$1,252	\$115,166	\$116,418	
2.	Brentwood SNF & Rehab	1861493504	07/01/10	06/30/11				1,472	135,403	136,875	
3.	Briarwood Health Care	1700887452	10/01/10	09/30/11				1,205	110,772	111,977	
4.	Crescent Court Nursing Home	1144221896	07/01/10	06/30/11				695	63,875	64,570	
5.	Delta Rehab & Care Center	1851392500	11/01/10	10/31/11				1,948	179,184	181,132	
6.	Paradise Skilled Nursing	1568463214	07/01/10	06/30/11				1,127	103,655	104,782	
7.	Riverbank Nursing Center	1902807654	07/01/10	06/30/11				2,470	227,142	229,612	
8.	Shadowbrook Health Care	1669473310	11/01/10	10/31/11				1,420	130,578	131,998	
9.	Valley West Care Center	1780685461	07/01/10	06/30/11				2,424	222,920	225,344	
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	\$0	\$0	\$0	\$14,013	\$1,288,695	\$1,302,708
OTHER COMPONENTS											
21.										\$0	
22.										0	
23.										0	
24.										0	
25.										0	
26.										0	
27.										0	
28.										0	
29.										0	
30.										0	
31.										0	
32.										0	
33.										0	
34.										0	
35.										0	
SUBTOTAL (LINES 21 THROUGH 35)					\$0	\$0	\$0	\$0	\$0	\$0	\$0
GRAND TOTAL					\$0	\$0	\$0	\$0	\$14,013	\$1,288,695	\$1,302,708

Provider Name							Fiscal Period	Provider NPI		Adjustments
RIVERSIDE HEALTH CARE							JULY 1, 2010 THROUGH JUNE 30, 2011	N/A		9
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>ADJUSTMENTS TO REPORTED COSTS</u>										
1	B	15	8	8	15		Employee Benefits - Non-Payroll Related To adjust workers' compensation expense to agree with the provider's documentation 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2161, 2300, and 2304	\$64,523	(\$1,224)	\$63,299
	B	17	8	8	17		Legal Fees	\$29,226		
2							To eliminate legal fees associated with California Department of Public Health or California Department of Health Care Services citation and penalties. W&I Code 14126.023(a)(5)(B)(i)		(\$29,001)	
3							To eliminate legal fees due to insufficient documentation to substantiate costs are related to patient care. 42 CFR 413.20, 413.24, and 42 CFR 413.9(c)(3) CMS Pub. 15-1, Sections 2102.3, 2105, 2300, and 2304		(225) (\$29,226)	\$0
	B	21	8	8	21		Travel & Entertainment	\$68,447		
4							To eliminate the CEO auto mileage expense for commute miles. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 / IRS Pub. 463 (2011)		(\$3,936)	
5							To eliminate hotel expenses due to insufficient documentation to substantiate relatedness to patient care. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2102.2, 2300 and 2304		(239) (\$4,175)	\$64,272

Provider Name							Fiscal Period	Provider NPI		Adjustments
RIVERSIDE HEALTH CARE							JULY 1, 2010 THROUGH JUNE 30, 2011	N/A		9
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>ADJUSTMENTS TO REPORTED COSTS</u>										
6	B	31	8	8	31	Professional Fees - Other To eliminate HR Department expenses due to insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4, and 2304	\$34,000	(\$34,000)	\$0	
	B	35	8	8	35	Miscellaneous	\$19,368			
7						To eliminate flowers and exit certificate expenses due to insufficient documentation to substantiate relatedness to patient care. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2102.2, 2300 and 2304		(\$569)		
8						To eliminate promotional costs not related to patient care. 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Sections 2102.3, 2136 and 2136.2		(243)		
9						To eliminate the cost of gifts not related to patient care. 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Sections 2102.3 and 2144.3		<u>(7,517)</u> (\$8,329)	\$11,039	