

**REPORT  
ON THE  
RATE SETTING AUDIT**

**AMERICAN RIVER CARE CENTER  
CARMICHAEL, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1639126287**

**FISCAL PERIOD ENDED  
DECEMBER 31, 2011**

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

**Section Chief: Louise Wong  
Audit Supervisor: Ken Phelan  
Auditor: Maria Bernardez**



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



EDMUND G. BROWN JR.  
GOVERNOR

March 18, 2013

Mike Ekness  
Director of Reimbursement, Western Region  
Reimbursement Department  
Sun Healthcare Group  
101 Sun Avenue NE  
Albuquerque, NM 87109

AMERICAN RIVER CARE CENTER (SUNBRIDGE BRITTANY CARE CENTER)  
NATIONAL PROVIDER IDENTIFIER (NPI) 1639126287  
FISCAL PERIOD ENDED DECEMBER 31, 2011

We have examined the facility's Integrated Disclosure and Medi-Cal Cost Report for the above-referenced fiscal period. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code and was limited to a review of the cost report and accompanying financial statements, Medi-Cal payment data reports, prior fiscal period's Medi-Cal program audit report, and Medicare audit report for the current fiscal period, if applicable and available.

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

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules
2. Audit adjustments that include a summary of the total due the State in the amount of \$634, which resulted from Medi-Cal overpayments

The audit settlement will be incorporated into a Statement of Account Status, which may reflect tentative retroactive adjustment determinations, payments from the provider, and other financial transactions initiated by the Department. The Statement of Account Status will be forwarded to the provider by the State's fiscal intermediary. Instructions regarding payment will be included with the Statement of Account Status.

Mike Ekness  
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Future Medi-Cal long-term care prospective rates may be affected by this examination. The extent to which the rates change will be determined by the Department's Fee-For-Service Rates Development Division.

Notwithstanding this audit report, overpayments to the provider are subject to recovery pursuant to Section 51458.1, Article 6 of Division 3, Title 22, California Code of Regulations.

If you disagree with the decision of the Department, you may appeal by writing to:

John Melton, Chief  
Department of Health Care Services  
Office of Administrative Hearings and Appeals  
1029 J Street, Suite 200  
Sacramento, CA 95814  
(916) 322-5603

The written notice of disagreement must be received by the Department within 60 calendar days from the day you receive this letter. A copy of this notice should be sent to:

**United States Postal Service (USPS)**

Assistant Chief Counsel  
Department of Health Care Services  
Office of Legal Services  
MS 0010  
PO Box 997413  
Sacramento, CA 95899

**Courier (UPS, FedEx, etc.)**

Assistant Chief Counsel  
Department of Health Care Services  
Office of Legal Services  
MS 0010  
1501 Capitol Avenue, Suite 71.5001  
Sacramento, CA 95814  
(916) 440-7700

The procedures that govern an appeal are contained in Welfare and Institutions Code, Section 14171, and California Code of Regulations, Title 22, Section 51016, et seq.

If you have questions regarding this report, you may call the Audits Section—Richmond at (510) 620-3100.

Original Signed by

Louise Wong, Chief  
Audits Section—Richmond  
Financial Audits Branch

Certified

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

Provider Name:  
AMERICAN RIVER CARE CENTER

Fiscal Period:  
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:  
1639126287

OSHPD Facility No.:  
206344052

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
<b>SKILLED NURSING CARE</b>				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 2,918,934	\$ 103.80
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 641,616	\$ 22.82
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 544,308	\$ 19.36
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 74,449	\$ 2.65
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 26,769	\$ 0.95
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 17,325	\$ 0.62
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 107,009	\$ 3.81
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 285,952	\$ 10.17
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 682,079	\$ 24.26
11	Cost of Routine Service/Audited Total Costs	\$ 5,293,876	\$ 5,298,440	\$ 188.42
12	Total Patient Days (Adj )	28,120	28,120	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 188.26	\$ 188.42	
14	Overpayments (Adj 4)	\$ 0	\$ 634	
15	Medi-Cal Days (Adj 3)	16,829	16,751	
16	Medi-Cal Managed Care Days (Adj )		0	
<b>INTERMEDIATE CARE</b>				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
18	Total Patient Days (Adj )	0	0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj )	\$ 0	\$ 0	
<b>MENTALLY DISORDERED CARE</b>				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
22	Total Patient Days (Adj )	0	0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj )	\$ 0	\$ 0	
<b>DEVELOPMENTALLY DISABLED CARE</b>				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
26	Total Patient Days (Adj )	0	0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj )	\$ 0	\$ 0	
<b>SUBACUTE CARE</b>				
29	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
37	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
38	Cost of Administration (Subacute Care Sch.1, Ln. 34)	\$ N/A	\$ 0	\$ 0.00
39	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
40	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
41	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
42	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

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

**Provider Name:**  
AMERICAN RIVER CARE CENTER

**Fiscal Period:**  
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

**Provider NPI:**  
1639126287

**OSHPD Facility No.:**  
206344052

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

**ALLOCATION OF GENERAL SERVICES  
DIRECT CARE LABOR**

**Provider Name:**  
AMERICAN RIVER CARE CENTER

**Fiscal Period:**  
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

**Provider NPI:**  
1639126287

**OSHPD Facility No.:**  
206344052

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs	Activities	Total
			155	160	
	<b>GENERAL SERVICES</b>				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 41,266	\$ 41,266		
160	Activities	94,795		\$ 94,795	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
	<b>ANCILLARY SERVICES</b>				
075	Patient Supplies	0	0	0	0
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	336,867	0	0	336,867
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	317,620	0	0	317,620
083	Speech Pathology	60,096	0	0	60,096
085	Pharmacy	0	0	0	0
090	Laboratory	0	0	0	0
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	25,740	0	0	25,740
101	Subacute Care Ancillary Services	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
	<b>ROUTINE SERVICES</b>				
105	Skilled Nursing Care	2,782,873	41,266	94,795	2,918,934 *
110	Intermediate Care	0	0	0	0 *
115	Mentally Disordered Care	0	0	0	0 *
120	Developmentally Disabled Care	0	0	0	0 *
125	Subacute Care	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0 *
128	Transitional Inpatient Care	0	0	0	0 *
130	Hospice Inpatient Care	0	0	0	0 *
135	Other Routine Services	0	0	0	0 *
	<b>NONREIMBURSABLE</b>				
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	<b>TOTAL</b>	<b>\$ 3,659,257</b>	<b>\$ 41,266</b>	<b>\$ 94,795</b>	<b>\$ 3,659,257</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
INDIRECT CARE LABOR

Provider Name:  
AMERICAN RIVER CARE CENTER

Provider NPI:  
1639126287

OSHPD Facility Number:  
206344052

Fiscal Period:  
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 65,311	\$ 65,311										
010	Housekeeping	129,835	1,151	\$ 130,986									
060	Laundry and Linen	52,580	2,321	4,739	\$ 59,640								
065	Dietary	301,249	10,615	21,671	0	\$ 333,535							
155	Social Services	N/A	1,154	2,356	0	0	\$ 3,510						
160	Activities	N/A	0	0	0	0	0	\$ -					
165	Administration	N/A	1,947	3,974	0	0	0	0		\$ 5,921	\$ 5,921		
166	Medical Records	52,242	511	1,043	0	0	0	0		53,795		\$ 53,795	
170	Inservice Education - Nursing	80,341	0	0	0	0	0	0	\$ 80,341				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies		418	853	0	0	0	0	0	1,271	20	181	\$ 1,472
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	28	253	281
080	Physical Therapy		4,261	8,699	0	0	0	0	0	12,961	398	3,613	16,971
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		736	1,503	0	0	0	0	0	2,239	345	3,136	5,720
083	Speech Pathology		1,641	3,351	0	0	0	0	0	4,993	79	716	5,787
085	Pharmacy		318	650	0	0	0	0	0	968	359	3,258	4,584
090	Laboratory		99	203	0	0	0	0	0	303	96	877	1,276
095	Home Health Services		0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services		0	0	0	0	0	0	0	0	162	1,472	1,634
101	Subacute Care Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care		39,449	80,536	59,640	333,535	3,510	0	80,341	597,010	4,422	40,183	641,616 *
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care		0	0	0	0	0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric		0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
<b>NONREIMBURSABLE</b>													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		478	975	0	0	0	0	0	1,452	10	89	1,552
145	Other Nonreimbursable		212	433	0	0	0	0	0	646	2	17	665
	<b>TOTAL</b>	<b>\$ 681,558</b>	<b>\$ 65,311</b>	<b>\$ 130,986</b>	<b>\$ 59,640</b>	<b>\$ 333,535</b>	<b>\$ 3,510</b>	<b>\$ -</b>	<b>\$ 80,341</b>	<b>\$ 621,842</b>	<b>\$ 5,921</b>	<b>\$ 53,795</b>	<b>\$ 681,558</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
OTHER - NONLABOR

Provider Name:  
AMERICAN RIVER CARE CENTER

Provider NPI:  
1639126287

OSHPD Facility Number:  
206344052

Fiscal Period:  
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 209,820	\$ 209,820										
010	Housekeeping	15,534	3,697	\$ 19,231									
060	Laundry and Linen	8,991	7,457	696	\$ 17,144								
065	Dietary	159,344	34,102	3,182	0	\$ 196,627							
155	Social Services	0	3,707	346	0	0	\$ 4,053						
160	Activities	2,345	0	0	0	0	0	\$ 2,345					
165	Administration	N/A	6,254	583	0	0	0	0		\$ 6,837	\$ 6,837		
166	Medical Records	1,220	1,641	153	0	0	0	0		3,014		\$ 3,014	
170	Inservice Education - Nursing	513	0	0	0	0	0	0	\$ 513				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies	15,213	1,342	125	0	0	0	0	0	16,681	23	10	\$ 16,714
077	Specialized Support Surfaces	26,153	0	0	0	0	0	0	0	26,153	32	14	26,199
080	Physical Therapy	577	13,690	1,277	0	0	0	0	0	15,544	459	202	16,205
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	155	2,365	221	0	0	0	0	0	2,741	399	176	3,315
083	Speech Pathology	107	5,273	492	0	0	0	0	0	5,872	91	40	6,004
085	Pharmacy	333,833	1,023	95	0	0	0	0	0	334,951	414	182	335,548
090	Laboratory	89,723	320	30	0	0	0	0	0	90,072	111	49	90,233
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	126,302	0	0	0	0	0	0	0	126,302	187	82	126,572
101	Subacute Care Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care	177,709	126,734	11,824	17,144	196,627	4,053	2,345	513	536,949	5,107	2,251	544,308 *
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care	0	0	0	0	0	0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
<b>NONREIMBURSABLE</b>													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	5,228	1,534	143	0	0	0	0	0	6,905	11	5	6,922
145	Other Nonreimbursable	0	682	64	0	0	0	0	0	745	2	1	749
	<b>TOTAL</b>	<b>\$ 1,172,767</b>	<b>\$ 209,820</b>	<b>\$ 19,231</b>	<b>\$ 17,144</b>	<b>\$ 196,627</b>	<b>\$ 4,053</b>	<b>\$ 2,345</b>	<b>\$ 513</b>	<b>\$ 1,162,916</b>	<b>\$ 6,837</b>	<b>\$ 3,014</b>	<b>\$ 1,172,767</b>

\* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
AMERICAN RIVER CARE CENTER

Fiscal Period:  
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:  
1639126287

OSHPD Facility Number:  
206344052

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital Various	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Srvs 155	Activities 160
<b>GENERAL SERVICES</b>										
	Capital Related (excluding lines 40 & 45)	\$ 86,261	74%							
	Property Tax (line 40)	31,016	26%	\$ 117,277						
005	Plant Operations and Maintenance			539	\$ 539					
010	Housekeeping			2,057	10	\$ 2,066				
060	Laundry and Linen			4,149	19	75	\$ 4,243			
065	Dietary			18,973	88	342	0	\$ 19,403		
155	Social Services			2,063	10	37	0	0	\$ 2,109	
160	Activities			0	0	0	0	0	0	\$ -
165	Administration			3,479	16	63	0	0	0	0
166	Medical Records			913	4	16	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
<b>ANCILLARY SERVICES</b>										
075	Patient Supplies			747	3	13	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			7,617	35	137	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			1,316	6	24	0	0	0	0
083	Speech Pathology			2,934	14	53	0	0	0	0
085	Pharmacy			569	3	10	0	0	0	0
090	Laboratory			178	1	3	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care			70,511	326	1,270	4,243	19,403	2,109	0
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
<b>NONREIMBURSABLE</b>										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			854	4	15	0	0	0	0
145	Other Nonreimbursable			379	2	7	0	0	0	0
	<b>TOTAL</b>	\$ 117,277	100%	\$ 117,277	\$ 539	\$ 2,066	\$ 4,243	\$ 19,403	\$ 2,109	\$ -

\* (To Schedule 1)

## ALLOCATION OF CAPITAL COSTS

Provider Name:  
AMERICAN RIVER CARE CENTER

Fiscal Period:  
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:  
1639126287

OSHPD Facility Number:  
206344052

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	Capital Related 74% Of Total	Property Tax 26% Of Total
	<b>GENERAL SERVICES</b>									
	Capital Related (excluding lines 40 & 45)	\$ 86,261	74%							
	Property Tax (line 40)	31,016	26%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 3,558	\$ 3,558				
166	Medical Records				933		\$ 933			
170	Inservice Education - Nursing			\$ -						
	<b>ANCILLARY SERVICES</b>									
075	Patient Supplies			0	764	12	3	\$ 779	\$ 573	\$ 206
077	Specialized Support Surfaces			0	0	17	4	21	16	6
080	Physical Therapy			0	7,789	239	63	8,091	5,951	2,140
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	1,346	207	54	1,607	1,182	425
083	Speech Pathology			0	3,000	47	12	3,060	2,251	809
085	Pharmacy			0	582	215	57	854	628	226
090	Laboratory			0	182	58	15	255	188	67
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	97	26	123	90	33
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
	<b>ROUTINE SERVICES</b>									
105	Skilled Nursing Care			0	97,862	2,658	697	101,217	74,449	26,769
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
	<b>NONREIMBURSABLE</b>									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	873	6	2	880	647	233
145	Other Nonreimbursable			0	388	1	0	389	286	103
	<b>TOTAL</b>	\$ 117,277	100%	\$ -	\$ 112,785	\$ 3,558	\$ 933	\$ 117,277	\$ 86,261	\$ 31,016

\* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:  
AMERICAN RIVER CARE CENTER

Provider NPI:  
1639126287

OSHPD Facility Number:  
206344052

Fiscal Period:  
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Accum Costs (From Sch 2)	Accum Costs (From Sch 3)	Accum Costs (From Sch 4)	Accum Costs (From Sch 5)	Total Accum Costs	Allocated Admin. Costs	Admin. 62% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 10% of Total	Quality Assur. Fees 26% of Total	Caregiver Training 0% of Total
<b>GENERAL SERVICES</b>														
045	Property Insurance	\$ 7,532												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	905,597												
	Total Costs Allocable as Administration	913,129	62%											
167	CDPH Licensing Fees	23,194	2%											
168	Professional Liability Insurance	143,258	10%											
169	Quality Assurance Fees	382,817	26%											
174	Caregiver Training	0	0%											
	Total	1,462,398	100%						\$ 1,462,398					
<b>ANCILLARY SERVICES</b>														
075	Patient Supplies			\$ -	\$ 1,271	\$ 16,681	\$ 764	\$ 18,715	4,925	\$ 3,075	\$ 78	\$ 482	\$ 1,289	\$ -
077	Specialized Support Surfaces			0	0	26,153	0	26,153	6,883	4,298	109	674	1,802	0
080	Physical Therapy			336,867	12,961	15,544	7,789	373,161	98,206	61,320	1,558	9,620	25,708	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			317,620	2,239	2,741	1,346	323,945	85,254	53,233	1,352	8,352	22,317	0
083	Speech Pathology			60,096	4,993	5,872	3,000	73,962	19,465	12,154	309	1,907	5,095	0
085	Pharmacy			0	968	334,951	582	336,501	88,558	55,296	1,405	8,675	23,182	0
090	Laboratory			0	303	90,072	182	90,557	23,832	14,881	378	2,335	6,239	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			25,740	0	126,302	0	152,042	40,013	24,985	635	3,920	10,474	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
<b>ROUTINE SERVICES</b>														
105	Skilled Nursing Care			2,918,934	597,010	536,949	97,862	4,150,756	1,092,365	682,079	17,325	107,009	285,952	0
110	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0
<b>NONREIMBURSABLE</b>														
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	1,452	6,905	873	9,230	2,429	1,517	39	238	636	0
145	Other Nonreimbursable			0	646	745	388	1,779	468	292	7	46	123	0
	<b>SUBTOTAL</b>	\$ 1,462,398		\$ 3,659,257	\$ 621,842	\$ 1,162,916	\$ 112,785	\$ 5,556,801	\$ 1,462,398					
	Total Administrative Costs							\$ 1,462,398		\$ 913,129	\$ 23,194	\$ 143,258	\$ 382,817	\$ -
	Unit Cost Multiplier							0.26317265						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 59,716	\$ 9,851	\$ 4,492	\$ 74,058							
	<b>TOTAL FACILITY COSTS</b>							\$ 7,093,257						

\* (To Schedule 1)

## STATISTICS FOR COST ALLOCATION

Provider Name:  
AMERICAN RIVER CARE CENTER

Provider NPI:  
1639126287

OSHPD Facility Number:  
206344052

Fiscal Period:  
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS	Plant Ops (SQ FT) 5	Hskpng (SQ FT) 10	Laundry (LBS) 60	Dietary (MEALS) 65	Soc Svcs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	Inserv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	<b>GENERAL SERVICES</b>										
005	Plant Operations and Maintenance	91									
010	Housekeeping	347	347								
060	Laundry and Linen	700	700	700							
065	Dietary	3,201	3,201	3,201							
155	Social Services	348	348	348							
160	Activities										
165	Administration	587	587	587							
166	Medical Records	154	154	154							
170	Inservice Education - Nursing										
	<b>ANCILLARY SERVICES</b>										
075	Patient Supplies	126	126	126						18,715	18,715
077	Specialized Support Surfaces									26,153	26,153
080	Physical Therapy	1,285	1,285	1,285						373,161	373,161
081	Respiratory Therapy									0	0
082	Occupational Therapy	222	222	222						323,945	323,945
083	Speech Pathology	495	495	495						73,962	73,962
085	Pharmacy	96	96	96						336,501	336,501
090	Laboratory	30	30	30						90,557	90,557
095	Home Health Services									0	0
100	Other Ancillary Services									152,042	152,042
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care	11,896	11,896	11,896	280,356	84,360	2,960,582	2,960,582	2,960,582	4,150,756	4,150,756
110	Intermediate Care						0	0	0	0	0
115	Mentally Disordered Care						0	0	0	0	0
120	Developmentally Disabled Care						0	0	0	0	0
125	Subacute Care						0	0	0	0	0
126	Subacute Care - Pediatric						0	0	0	0	0
128	Transitional Inpatient Care						0	0	0	0	0
130	Hospice Inpatient Care						0	0	0	0	0
135	Other Routine Services						0	0	0	0	0
	<b>NONREIMBURSABLE</b>										
139	Residential Care									0	0
140	Beauty and Barber	144	144	144						9,230	9,230
145	Other Nonreimbursable	64	64	64						1,779	1,779
	<b>TOTAL STATISTICS</b>	<b>19,786</b>	<b>19,695</b>	<b>19,348</b>	<b>280,356</b>	<b>84,360</b>	<b>2,960,582</b>	<b>2,960,582</b>	<b>2,960,582</b>	<b>5,556,801</b>	<b>5,556,801</b>
	<b>TOTAL DIRECT SALARIES COSTS - SCH. 2</b>						\$ 41,266	\$ 94,795			
	<b>UNIT COST MULTIPLIER (DIRECT SALARIES)</b>						0.013938476	0.032019042			
	<b>TOTAL INDIRECT SALARIES COSTS - SCH. 3</b>		\$ 65,311	\$ 130,986	\$ 59,640	\$ 333,535	\$ 3,510	\$ -	\$ 80,341	\$ 5,921	\$ 53,795
	<b>UNIT COST MULTIPLIER (INDIRECT SALARIES)</b>		3.31612084	6.76998625	0.21273051	3.95370589	0.00118557	0.00000000	0.02713689	0.00106546	0.00968098
	<b>TOTAL INDIRECT OTHER COSTS - SCH. 4</b>		\$ 209,820	\$ 19,231	\$ 17,144	\$ 196,627	\$ 4,053	\$ 2,345	\$ 513	\$ 6,837	\$ 3,014
	<b>UNIT COST MULTIPLIER (INDIRECT OTHER)</b>		10.65346535	0.99394007	0.06115148	2.33081253	0.00136909	0.00079207	0.00017328	0.00123039	0.00054235
	<b>TOTAL CAPITAL COSTS - SCH. 5</b>	\$ 117,277	\$ 539	\$ 2,066	\$ 4,243	\$ 19,403	\$ 2,109	\$ -	\$ -	\$ 3,558	\$ 933
	<b>UNIT COST MULTIPLIER (CAPITAL COSTS)</b>	5.92727181	0.02738673	0.10679484	0.01513439	0.22999896	0.00071249	0.00000000	0.00000000	0.00064031	0.00016799

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
AMERICAN RIVER CARE CENTER

Fiscal Period:  
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:  
1639126287

OSHPD Facility Number:  
206344052

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
005		Plant Operations and Maintenance					
005	.01-.19	Salaries and Wages	6200	\$ 50,387	\$ 0	\$ 50,387	(Sch 3)
005	.20-.39	Fringe Benefits	6200	14,924	0	14,924	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	209,820	0	209,820	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 275,131	\$ 0	\$ 275,131	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 89,847	\$ 0	\$ 89,847	(Sch 3)
010	.20-.39	Fringe Benefits	6300	24,745	0	24,745	(Sch 3)
010	.79	Agency Staff	6300	15,243	0	15,243	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	15,534	0	15,534	(Sch 4)
010		Housekeeping - Total	6300	\$ 145,369	\$ 0	\$ 145,369	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 1,773	\$ 0	\$ 1,773	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	37,683	0	37,683	(Sch 5)
025		Depreciation: Equipment	7140	24,122	0	24,122	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	22,683	0	22,683	(Sch 5)
040		Property Taxes	7300	31,016	0	31,016	(Sch 5)
045		Property Insurance	7400	7,532	0	7,532	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	0	0	0	(Sch 6)
055		Interest - Other	7600	\$ 0	\$ 0	\$ 0	(Sch 6)
057		<b>Subtotal 005 - 055</b>		\$ 545,309	\$ 0	\$ 545,309	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 33,673	\$ 0	\$ 33,673	(Sch 3)
060	.20-.39	Fringe Benefits	6400	8,753	0	8,753	(Sch 3)
060	.79	Agency Staff	6400	10,154	0	10,154	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	8,991	0	8,991	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 61,571	\$ 0	\$ 61,571	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 236,727	\$ 0	\$ 236,727	(Sch 3)
065	.20-.39	Fringe Benefits	6500	64,522	0	64,522	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	159,344	0	159,344	(Sch 4)
065		Dietary - Total	6500	\$ 460,593	\$ 0	\$ 460,593	
070		Provision for Bad Debts	7700	\$ 0	0	\$ 0	
		<b>Ancillary Services</b>					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$ 0	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100	0	0	0	(Sch 2)
075	.79	Agency Staff	8100	0	0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	15,213	0	15,213	(Sch 4)
075		Patient Supplies - Total	8100	\$ 15,213	\$ 0	\$ 15,213	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	\$ 0	\$ 0	\$ 0	N/A
077	.20-.39	Fringe Benefits	8150	0	0	0	N/A
077	.79	Agency Staff	8150	0	0	0	N/A
077	.40-.99	Other - Nonlabor	8150	26,153	0	26,153	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 26,153	\$ 0	\$ 26,153	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
AMERICAN RIVER CARE CENTER

Fiscal Period:  
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:  
1639126287

OSHPD Facility Number:  
206344052

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
080		Physical Therapy					
080	.01-.19	Salaries and Wages	8200	\$ 0	\$ 0	\$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200	0	0	0	(Sch 2)
080	.79	Agency Staff	8200	336,867	0	336,867	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	577	0	577	(Sch 4)
080		Physical Therapy - Total	8200	\$ 337,444	\$ 0	\$ 337,444	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$ 0	\$ 0	\$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220	0	0	0	(Sch 2)
081	.79	Agency Staff	8220	0	0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220	0	0	0	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$ 0	\$ 0	\$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250	0	0	0	(Sch 2)
082	.79	Agency Staff	8250	317,620	0	317,620	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	155	0	155	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 317,775	\$ 0	\$ 317,775	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$ 0	\$ 0	\$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280	0	0	0	(Sch 2)
083	.79	Agency Staff	8280	60,096	0	60,096	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	107	0	107	(Sch 4)
083		Speech Pathology - Total	8280	\$ 60,203	\$ 0	\$ 60,203	
085		Pharmacy					
085	.01-.19	Salaries and Wages	8300	\$ 0	\$ 0	\$ 0	(Sch 2)
085	.20-.39	Fringe Benefits	8300	0	0	0	(Sch 2)
085	.79	Agency Staff	8300	0	0	0	(Sch 2)
085	.40-.99	Other - Nonlabor	8300	333,833	0	333,833	(Sch 4)
085		Pharmacy - Total	8300	\$ 333,833	\$ 0	\$ 333,833	
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	\$ 0	\$ 0	\$ 0	(Sch 2)
090	.20-.39	Fringe Benefits	8400	0	0	0	(Sch 2)
090	.79	Agency Staff	8400	0	0	0	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	89,723	0	89,723	(Sch 4)
090		Laboratory - Total	8400	\$ 89,723	\$ 0	\$ 89,723	
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	\$ 0	\$ 0	\$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800	0	0	0	(Sch 2)
095	.79	Agency Staff	8800	0	0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800	0	0	0	(Sch 4)
095		Home Health Services - Total	8800	\$ 0	\$ 0	\$ 0	
100		Other Ancillary Services					
100	.01-.19	Salaries and Wages	8900	\$ 20,771	\$ 0	\$ 20,771	(Sch 2)
100	.20-.39	Fringe Benefits	8900	4,969	0	4,969	(Sch 2)
100	.79	Agency Staff	8900	0	0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	126,302	0	126,302	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 152,042	\$ 0	\$ 152,042	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
AMERICAN RIVER CARE CENTER

Fiscal Period:  
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:  
1639126287

OSHPD Facility Number:  
206344052

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
101		Subacute Care Ancillary Services					
101	.01-.19	Salaries and Wages	8100-8900	\$ 0	\$ 0	\$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
101	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900	0	0	0	(Sch 4)
101		Subacute Care Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
102		Subacute Care - Pediatric Ancillary Services					
102	.01-.19	Salaries and Wages	8100-8900	\$ 0	\$ 0	\$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
102	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900	0	0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
104		Subtotal 075 - 102		\$ 1,332,386	\$ 0	\$ 1,332,386	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 2,180,022	\$ 0	\$ 2,180,022	(Sch 2)
105	.20-.39	Fringe Benefits	6110	599,685	0	599,685	(Sch 2)
105	.49	Agency Staff	6110	3,166	0	3,166	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	177,709	0	177,709	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,960,582	\$ 0	\$ 2,960,582	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	\$ 0	\$ 0	\$ 0	
110	.20-.39	Fringe Benefits	6120	0	0	0	
110	.49	Agency Staff	6120	0	0	0	
110	.40-.99	Other - Nonlabor	6120	0	0	0	
110		Intermediate Care - Total	6120	\$ 0	\$ 0	\$ 0	(Sch 2)
115		Mentally Disordered Care					
115	.01-.19	Salaries and Wages	6130	\$ 0	\$ 0	\$ 0	
115	.20-.39	Fringe Benefits	6130	0	0	0	
115	.49	Agency Staff	6130	0	0	0	
115	.40-.99	Other - Nonlabor	6130	0	0	0	
115		Mentally Disordered Care - Total	6130	\$ 0	\$ 0	\$ 0	(Sch 2)
120		Developmentally Disabled Care					
120	.01-.19	Salaries and Wages	6140	\$ 0	\$ 0	\$ 0	
120	.20-.39	Fringe Benefits	6140	0	0	0	
120	.49	Agency Staff	6140	0	0	0	
120	.40-.99	Other - Nonlabor	6140	0	0	0	
120		Developmentally Disabled Care - Total	6140	\$ 0	\$ 0	\$ 0	(Sch 2)
125		Subacute Care					
125	.01-.19	Salaries and Wages	6150	\$ 0	\$ 0	\$ 0	(Sch 2)
125	.20-.39	Fringe Benefits	6150	0	0	0	(Sch 2)
125	.49	Agency Staff	6150	0	0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150	0	0	0	(Sch 4)
125		Subacute Care - Total	6150	\$ 0	\$ 0	\$ 0	
126		Subacute Care - Pediatric					
126	.01-.19	Salaries and Wages	6160	\$ 0	\$ 0	\$ 0	(Sch 2)
126	.20-.39	Fringe Benefits	6160	0	0	0	(Sch 2)
126	.49	Agency Staff	6160	0	0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160	0	0	0	(Sch 4)
126		Subacute Care - Pediatric - Total	6160	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
AMERICAN RIVER CARE CENTER

Fiscal Period:  
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:  
1639126287

OSHPD Facility Number:  
206344052

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED
128		Transitional Inpatient Care				
128	.01-.19	Salaries and Wages	6170	\$ 0	\$ 0	\$ 0
128	.20-.39	Fringe Benefits	6170	0	0	0
128	.49	Agency Staff	6170	0	0	0
128	.40-.99	Other - Nonlabor	6170	0	0	0
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0 (Sch 2)
130		Hospice Inpatient Care				
130	.01-.19	Salaries and Wages	6180	\$ 0	\$ 0	\$ 0
130	.20-.39	Fringe Benefits	6180	0	0	0
130	.49	Agency Staff	6180	0	0	0
130	.40-.99	Other - Nonlabor	6180	0	0	0
130		Hospice Inpatient Care - Total	6180	\$ 0	\$ 0	\$ 0 (Sch 2)
135		Other Routine Services				
135	.01-.19	Salaries and Wages	6190	\$ 0	\$ 0	\$ 0
135	.20-.39	Fringe Benefits	6190	0	0	0
135	.49	Agency Staff	6190	0	0	0
135	.40-.99	Other - Nonlabor	6190	0	0	0
135		Other Routine Services - Total	6190	\$ 0	\$ 0	\$ 0 (Sch 2)
		<b>Other Nonreimbursable</b>				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0 (Sch 2)
139	.20-.39	Fringe Benefits	9100	0	0	0 (Sch 2)
139	.49	Agency Staff	9100	0	0	0 (Sch 2)
139	.40-.99	Other - Nonlabor	9100	0	0	0 (Sch 4)
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$ 0	\$ 0	\$ 0 (Sch 2)
140	.20-.39	Fringe Benefits	8900	0	0	0 (Sch 2)
140	.49	Agency Staff	8900	0	0	0 (Sch 2)
140	.40-.99	Other - Nonlabor	8900	5,228	0	5,228 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 5,228	\$ 0	\$ 5,228
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0 (Sch 2)
145	.20-.39	Fringe Benefits	9100	0	0	0 (Sch 2)
145	.49	Agency Staff	9100	0	0	0 (Sch 2)
145	.40-.99	Other - Nonlabor	9100	0	0	0 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		<b>Subtotal 105 - 145</b>		\$ 2,965,810	\$ 0	\$ 2,965,810
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 31,571	\$ 0	\$ 31,571 (Sch 2)
155	.20-.39	Fringe Benefits	6600	9,695	0	9,695 (Sch 2)
155	.49	Agency Staff	6600	0	0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	0	0	0 (Sch 4)
155		Social Services - Total	6600	\$ 41,266	\$ 0	\$ 41,266

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
AMERICAN RIVER CARE CENTER

Fiscal Period:  
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:  
1639126287

OSHPD Facility Number:  
206344052

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
160		Activities					
160	.01-.19	Salaries and Wages	6700	\$ 73,630	\$ 0	\$ 73,630	(Sch 2)
160	.20-.39	Fringe Benefits	6700	21,165	0	21,165	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	2,345	0	2,345	(Sch 4)
160		Activities - Total	6700	\$ 97,140	\$ 0	\$ 97,140	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 317,794	\$ (19,740)	\$ 298,054	(Sch 6)
165	.20-.39	Fringe Benefits	6900	91,125	(5,686)	85,439	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	522,104	0	522,104	(Sch 6)
165		Administration - Total	6900	\$ 931,023	\$ (25,426)	\$ 905,597	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 40,600	\$ 0	\$ 40,600	(Sch 3)
166	.20-.39	Fringe Benefits	6900	11,642	0	11,642	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	1,220	0	1,220	(Sch 4)
166		Medical Records - Total	6900	\$ 53,462	\$ 0	\$ 53,462	
167		CDPH Licensing Fees	6900	\$ 23,194	\$ 0	\$ 23,194	(Sch 6)
168		Professional Liability Insurance	6900	\$ 143,258	\$ 0	\$ 143,258	(Sch 6)
169		Quality Assurance Fees	6900	\$ 382,817	\$ 0	\$ 382,817	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 63,321	\$ 0	\$ 63,321	(Sch 3)
170	.20-.39	Fringe Benefits	6800	17,020	0	17,020	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	513	0	513	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 80,854	\$ 0	\$ 80,854	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$ 0	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900	0	0	0	(Sch 6)
174	.49	Agency Staff	6900	0	0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900	0	0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		<b>Subtotal 155 - 174</b>		\$ 1,753,014	\$ (25,426)	\$ 1,727,588	
200		<b>Total</b>		\$ 7,118,683	\$ (25,426)	\$ 7,093,257	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 248,191	
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\* For informational purposes only, this amount is included in various cost centers above.









Provider Name							Fiscal Period			Provider NPI		Adjustments
AMERICAN RIVER CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1639126287		4
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.						
<b><u>MEMORANDUM ADJUSTMENT</u></b>												
1	N/A			8	210	N/A	Total Facility Group Health Insurance To include Group Health Insurance in the audit report for informational purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$0	\$248,191	\$248,191		

Provider Name							Fiscal Period	Provider NPI		Adjustments
AMERICAN RIVER CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1639126287		4
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.				
<b><u>ADJUSTMENT TO REPORTED COSTS</u></b>										
2	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	\$317,794	(\$19,740)	\$298,054
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	91,125	(5,686)	85,439
							To adjust owner compensation based on the DHCS survey. 42 CFR 413.102 / Medi-Cal Bulletin 371 CMS Pub. 15-1, Sections 332, 900-907, 1002, 2102.1, 2142, 2144-2146 SPA, Section (III)(J) / W & I Code, Section 14126.023(f) CCR, Title 22, Sections 52000(a) and 52504			

Provider Name							Fiscal Period			Provider NPI		Adjustments
AMERICAN RIVER CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1639126287		4
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.						
<b><u>ADJUSTMENT TO REPORTED PATIENT DAYS</u></b>												
3	4.1	5	2	1	15	N/A	Medi-Cal Days		16,829	(78)	16,751	
							To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: January 1, 2011 through December 31, 2011 Payment Period: January 1, 2011 through November 27, 2012 Report Date: November 28, 2012 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408 CCR, Title 22, Section 51541					

Provider Name							Fiscal Period			Provider NPI		Adjustments
AMERICAN RIVER CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1639126287		4
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.						
<u>ADJUSTMENT TO OTHER MATTERS</u>												
4	Not Reported			1	14	N/A	Medi-Cal Overpayments To recover Medi-Cal overpayments because the Share of Cost was not properly deducted from the amount billed. 42 CFR 413.5 and 413.20 CMS Pub. 15-1, Sections 2300 and 2409 CCR, Title 22, Sections 50786 and 51458.1		\$0	\$634	\$634	