

**REPORT
ON THE
RATE SETTING AUDIT**

**ORINDA REHABILITATION AND CONVALESCENT HOSPITAL
ORINDA, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1447263397**

**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: Matthew Moy
Auditor: Joe Hodges**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

May 31, 2013

David Cronin, Administrator
Orinda Rehabilitation and Convalescent Hospital
11 Altarnida Road
Orinda, CA 94563

ORINDA REHABILITATION AND CONVALESCENT HOSPITAL
NATIONAL PROVIDER IDENTIFIER (NPI) 1447263397
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 Schedule

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.

David Cronin
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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:

ORINDA REHABILITATION AND CONVALESCENT HOSPITAL

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1447263397

OSHPD Facility No.:

206071029

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
SKILLED NURSING CARE				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 2,005,038	\$ 187.21
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 569,398	\$ 53.17
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 351,847	\$ 32.85
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 48,801	\$ 4.56
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 30,232	\$ 2.82
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 12,588	\$ 1.18
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 21,724	\$ 2.03
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 62,695	\$ 5.85
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 414,657	\$ 38.72
11	Cost of Routine Service/Audited Total Costs	\$ 3,466,299	\$ 3,516,981	\$ 328.38
12	Total Patient Days	10,710	10,710	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 323.65	\$ 328.38	
14	Overpayments	\$	\$ 0	
15	Medi-Cal Days (Adj 3)	2,097	1,785	
16	Medi-Cal Managed Care Days		0	
INTERMEDIATE CARE				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
18	Total Patient Days		0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments	\$	\$ 0	
MENTALLY DISORDERED CARE				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
22	Total Patient Days		0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments	\$	\$ 0	
DEVELOPMENTALLY DISABLED CARE				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
26	Total Patient Days		0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments	\$	\$ 0	
SUBACUTE CARE				
29	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
37	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
38	Cost of Administration (Subacute Care Sch. 1, Ln. 34)	\$ N/A	\$ 0	\$ 0.00
39	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
40	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
41	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
42	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:

ORINDA REHABILITATION AND CONVALESCENT HOSPITAL

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1447263397

OSHPD Facility No.:

206071029

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

ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR

Provider Name:
ORINDA REHABILITATION AND CONVALESCENT HOSPITAL

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

Provider NPI:
1447263397

OSHPD Facility No.:
206071029

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Svcs	Activities	Total
			155	160	
GENERAL SERVICES					
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 53,250	\$ 53,250		
160	Activities	98,694		\$ 98,694	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
ANCILLARY SERVICES					
075	Patient Supplies	0	0	0	0
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	125,909	0	0	125,909
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	78,290	0	0	78,290
083	Speech Pathology	14,167	0	0	14,167
085	Pharmacy	0	0	0	0
090	Laboratory	0	0	0	0
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	0	0	0	0
101	Subacute Care Ancillary Services	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
ROUTINE SERVICES					
105	Skilled Nursing Care	1,853,094	53,250	98,694	2,005,038 *
110	Intermediate Care	0	0	0	0 *
115	Mentally Disordered Care	0	0	0	0 *
120	Developmentally Disabled Care	0	0	0	0 *
125	Subacute Care	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0 *
128	Transitional Inpatient Care	0	0	0	0 *
130	Hospice Inpatient Care	0	0	0	0 *
135	Other Routine Services	0	0	0	0 *
NONREIMBURSABLE					
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	TOTAL	\$ 2,223,404	\$ 53,250	\$ 98,694	\$ 2,223,404

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
ORINDA REHABILITATION AND CONVALESCENT HOSPITAL

Provider NPI:
1447263397

OSHPD Facility Number:
206071029

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
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 65,124	\$ 65,124										
010	Housekeeping	64,689	826	\$ 65,515									
060	Laundry and Linen	65,506	1,162	1,184	\$ 67,852								
065	Dietary	247,495	10,783	10,987	0	\$ 269,265							
155	Social Services	N/A	581	592	0	0	\$ 1,173						
160	Activities	N/A	9,143	9,316	0	0	0	\$ 18,459					
165	Administration	N/A	4,520	4,605	0	0	0	0		\$ 9,125	\$ 9,125		
166	Medical Records	77,872	581	592	0	0	0	0		79,045		\$ 79,045	
170	Inservice Education - Nursing	65,084	1,033	1,053	0	0	0	0	\$ 67,170				
ANCILLARY SERVICES													
075	Patient Supplies		0	0	0	0	0	0	0	0	54	470	\$ 524
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		678	691	0	0	0	0	0	1,369	411	3,562	5,342
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		678	691	0	0	0	0	0	1,369	275	2,386	4,030
083	Speech Pathology		149	151	0	0	0	0	0	300	47	409	756
085	Pharmacy		129	132	0	0	0	0	0	261	375	3,245	3,880
090	Laboratory		0	0	0	0	0	0	0	0	66	568	633
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	21	180	200
101	Subacute Care Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES													
105	Skilled Nursing Care		34,402	35,054	67,852	269,265	1,173	18,459	67,170	493,376	7,868	68,154	569,398 *
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care		0	0	0	0	0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric		0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
NONREIMBURSABLE													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		458	467	0	0	0	0	0	926	8	71	1,005
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 585,770	\$ 65,124	\$ 65,515	\$ 67,852	\$ 269,265	\$ 1,173	\$ 18,459	\$ 67,170	\$ 497,600	\$ 9,125	\$ 79,045	\$ 585,770

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
ORINDA REHABILITATION AND CONVALESCENT HOSPITAL

Provider NPI:
1447263397

OSHPD Facility Number:
206071029

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
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 153,490	\$ 153,490										
010	Housekeeping	21,931	1,948	\$ 23,879									
060	Laundry and Linen	7,504	2,739	432	\$ 10,675								
065	Dietary	96,149	25,414	4,005	0	\$ 125,568							
155	Social Services	488	1,370	216	0	0	\$ 2,073						
160	Activities	10,091	21,549	3,396	0	0	0	\$ 35,035					
165	Administration	N/A	10,653	1,679	0	0	0	0		\$ 12,331	\$ 12,331		
166	Medical Records	2,825	1,370	216	0	0	0	0		4,410		\$ 4,410	
170	Inservice Education - Nursing	147	2,435	384	0	0	0	0	\$ 2,966				
ANCILLARY SERVICES													
075	Patient Supplies	20,071	0	0	0	0	0	0	0	20,071	73	26	\$ 20,171
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	22,045	1,598	252	0	0	0	0	0	23,895	556	199	24,649
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	19,472	1,598	252	0	0	0	0	0	21,322	372	133	21,827
083	Speech Pathology	2,406	350	55	0	0	0	0	0	2,811	64	23	2,898
085	Pharmacy	137,739	304	48	0	0	0	0	0	138,091	506	181	138,779
090	Laboratory	24,239	0	0	0	0	0	0	0	24,239	89	32	24,359
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	7,667	0	0	0	0	0	0	0	7,667	28	10	7,705
101	Subacute Care Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES													
105	Skilled Nursing Care	67,236	81,082	12,776	10,675	125,568	2,073	35,035	2,966	337,412	10,632	3,803	351,847
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0
125	Subacute Care	0	0	0	0	0	0	0	0	0	0	0	0
126	Subacute Care - Pediatric	0	0	0	0	0	0	0	0	0	0	0	0
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	260	1,080	170	0	0	0	0	0	1,511	11	4	1,526
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 593,760	\$ 153,490	\$ 23,879	\$ 10,675	\$ 125,568	\$ 2,073	\$ 35,035	\$ 2,966	\$ 577,018	\$ 12,331	\$ 4,410	\$ 593,760

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
ORINDA REHABILITATION AND CONVALESCENT HOSPITAL

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

Provider NPI:
1447263397

OSHPD Facility Number:
206071029

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital	Plant Ops	Hskpng	Laundry	Dietary	Soc Srvs	Activities
				Various	5	10	60	65	155	160
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 51,019	62%							
	Property Tax (line 40)	31,606	38%	\$ 82,625						
005	Plant Operations and Maintenance			3,791	\$ 3,791					
010	Housekeeping			1,000	48	\$ 1,049				
060	Laundry and Linen			1,407	68	19	\$ 1,494			
065	Dietary			13,053	628	176	0	\$ 13,857		
155	Social Services			703	34	9	0	0	\$ 747	
160	Activities			11,068	532	149	0	0	0	\$ 11,749
165	Administration			5,471	263	74	0	0	0	0
166	Medical Records			703	34	9	0	0	0	0
170	Inservice Education - Nursing			1,251	60	17	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			0	0	0	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			821	39	11	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			821	39	11	0	0	0	0
083	Speech Pathology			180	9	2	0	0	0	0
085	Pharmacy			156	8	2	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			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
ROUTINE SERVICES										
105	Skilled Nursing Care			41,645	2,003	561	1,494	13,857	747	11,749
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
NONREIMBURSABLE										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			555	27	7	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 82,625	100%	\$ 82,625	\$ 3,791	\$ 1,049	\$ 1,494	\$ 13,857	\$ 747	\$ 11,749

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:

ORINDA REHABILITATION AND CONVALESCENT HOSPITAL

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1447263397

OSHPD Facility Number:

206071029

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 62% Of Total	Property Tax 38% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 51,019	62%							
	Property Tax (line 40)	31,606	38%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 5,808	\$ 5,808				
166	Medical Records				747		\$ 747			
170	Inservice Education - Nursing			\$ 1,328						
	ANCILLARY SERVICES									
075	Patient Supplies			0	0	35	4	\$ 39	\$ 24	\$ 15
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	871	262	34	1,167	720	446
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	871	175	23	1,069	660	409
083	Speech Pathology			0	191	30	4	225	139	86
085	Pharmacy			0	166	238	31	435	269	166
090	Laboratory			0	0	42	5	47	29	18
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	13	2	15	9	6
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
	ROUTINE SERVICES									
105	Skilled Nursing Care			1,328	73,382	5,008	644	79,034	48,801	30,232
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
	NONREIMBURSABLE									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	589	5	1	595	367	228
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 82,625	100%	\$ 1,328	\$ 76,070	\$ 5,808	\$ 747	\$ 82,625	\$ 51,019	\$ 31,606

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
ORINDA REHABILITATION AND CONVALESCENT HOSPITAL

Provider NPI:
1447263397

OSHPD Facility Number:
206071029

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. 81% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 4% of Total	Quality Assur. Fees 12% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 25,745												
055	Interest - Other	1,688												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	453,485												
	Total Costs Allocable as Administration	480,918	81%											
167	CDPH Licensing Fees	14,600	2%											
168	Professional Liability Insurance	25,196	4%											
169	Quality Assurance Fees	72,714	12%											
174	Caregiver Training	0	0%											
	Total	593,428	100%						\$ 593,428					
ANCILLARY SERVICES														
075	Patient Supplies			\$ -	\$ -	\$ 20,071	\$ -	\$ 20,071	3,530	\$ 2,861	\$ 87	\$ 150	\$ 433	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			125,909	1,369	23,895	871	152,044	26,741	21,671	658	1,135	3,277	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			78,290	1,369	21,322	871	101,852	17,913	14,517	441	761	2,195	0
083	Speech Pathology			14,167	300	2,811	191	17,469	3,072	2,490	76	130	376	0
085	Pharmacy			0	261	138,091	166	138,518	24,362	19,743	599	1,034	2,985	0
090	Laboratory			0	0	24,239	0	24,239	4,263	3,455	105	181	522	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	7,667	0	7,667	1,348	1,093	33	57	165	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES														
105	Skilled Nursing Care			2,005,038	493,376	337,412	73,382	2,909,207	511,665	414,657	12,588	21,724	62,695	0
110	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE														
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	926	1,511	589	3,025	532	431	13	23	65	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 593,428		\$ 2,223,404	\$ 497,600	\$ 577,018	\$ 76,070	\$ 3,374,092	\$ 593,428					
	Total Administrative Costs							\$ 593,428		\$ 480,918	\$ 14,600	\$ 25,196	\$ 72,714	\$ -
	Unit Cost Multiplier							0.17587784						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 88,170	\$ 16,742	\$ 6,555	\$ 111,467							
	TOTAL FACILITY COSTS							\$ 4,078,987						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
ORINDA REHABILITATION AND CONVALESCENT HOSPITAL

Provider NPI:
1447263397

OSHPD Facility Number:
206071029

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 2)	Plant Ops (SQ FT) 5 (Adj 2)	Hskpng (SQ FT) 10 (Adj 2)	Laundry (LBS) 60	Dietary (MEALS) 65	Soc Srvs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	Inserv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	485									
010	Housekeeping	128	128								
060	Laundry and Linen	180	180	180							
065	Dietary	1,670	1,670	1,670							
155	Social Services	90	90	90							
160	Activities	1,416	1,416	1,416							
165	Administration	700	700	700							
166	Medical Records	90	90	90							
170	Inservice Education - Nursing	160	160	160							
	ANCILLARY SERVICES										
075	Patient Supplies									20,071	20,071
077	Specialized Support Surfaces									0	0
080	Physical Therapy	105	105	105						152,044	152,044
081	Respiratory Therapy									0	0
082	Occupational Therapy	105	105	105						101,852	101,852
083	Speech Pathology	23	23	23						17,469	17,469
085	Pharmacy	20	20	20						138,518	138,518
090	Laboratory									24,239	24,239
095	Home Health Services									0	0
100	Other Ancillary Services									7,667	7,667
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	5,328	5,328	5,328	214,200	31,995	1,920,330	1,920,330	1,920,330	2,909,207	2,909,207
110	Intermediate Care						0	0	0	0	0
115	Mentally Disordered Care						0	0	0	0	0
120	Developmentally Disabled Care						0	0	0	0	0
125	Subacute Care						0	0	0	0	0
126	Subacute Care - Pediatric						0	0	0	0	0
128	Transitional Inpatient Care						0	0	0	0	0
130	Hospice Inpatient Care						0	0	0	0	0
135	Other Routine Services						0	0	0	0	0
	NONREIMBURSABLE										
139	Residential Care									0	0
140	Beauty and Barber	71	71	71						3,025	3,025
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	10,571	10,086	9,958	214,200	31,995	1,920,330	1,920,330	1,920,330	3,374,092	3,374,092
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 53,250 0.027729609	\$ 98,694 0.051394292			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 65,124 6.45687091	\$ 65,515 6.57918051	\$ 67,852 0.31677166	\$ 269,265 8.41585266	\$ 1,173 0.00061096	\$ 18,459 0.00961244	\$ 67,170 0.03497824	\$ 9,125 0.00270450	\$ 79,045 0.02342712
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 153,490 15.21812413	\$ 23,879 2.39796344	\$ 10,675 0.04983612	\$ 125,568 3.92460904	\$ 2,073 0.00107974	\$ 35,035 0.01824446	\$ 2,966 0.00154430	\$ 12,331 0.00365469	\$ 4,410 0.00130715
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 82,625 7.81619525	\$ 3,791 0.37585313	\$ 1,049 0.10530048	\$ 1,494 0.00697256	\$ 13,857 0.43308556	\$ 747 0.00038887	\$ 11,749 0.00611824	\$ 1,328 0.00069133	\$ 5,808 0.00172140	\$ 747 0.00022132

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
ORINDA REHABILITATION AND CONVALESCENT HOSPITAL

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

Provider NPI:
1447263397

OSHPD Facility Number:
206071029

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	\$ 42,781	\$ 0	\$ 42,781	(Sch 3)
005	.20-.39	Fringe Benefits	6200	22,343	0	22,343	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	153,490	0	153,490	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 218,614	\$ 0	\$ 218,614	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 38,586	\$ 0	\$ 38,586	(Sch 3)
010	.20-.39	Fringe Benefits	6300	26,103	0	26,103	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	21,931	0	21,931	(Sch 4)
010		Housekeeping - Total	6300	\$ 86,620	\$ 0	\$ 86,620	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 0	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	31,200	0	31,200	(Sch 5)
025		Depreciation: Equipment	7140	0	0	0	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	0	0	0	(Sch 5)
040		Property Taxes	7300	31,606	0	31,606	(Sch 5)
045		Property Insurance	7400	25,745	0	25,745	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	19,819	0	19,819	(Sch 6)
055		Interest - Other	7600	\$ 1,688	\$ 0	\$ 1,688	(Sch 6)
057		Subtotal 005 - 055		\$ 415,292	\$ 0	\$ 415,292	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 40,182	\$ 0	\$ 40,182	(Sch 3)
060	.20-.39	Fringe Benefits	6400	25,324	0	25,324	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	7,504	0	7,504	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 73,010	\$ 0	\$ 73,010	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 174,809	\$ 0	\$ 174,809	(Sch 3)
065	.20-.39	Fringe Benefits	6500	72,686	0	72,686	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	96,149	0	96,149	(Sch 4)
065		Dietary - Total	6500	\$ 343,644	\$ 0	\$ 343,644	
070		Provision for Bad Debts	7700	\$ 0	0	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$ 0	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100	0	0	0	(Sch 2)
075	.79	Agency Staff	8100	0	0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	20,071	0	20,071	(Sch 4)
075		Patient Supplies - Total	8100	\$ 20,071	\$ 0	\$ 20,071	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	\$ 0	\$ 0	\$ 0	N/A
077	.20-.39	Fringe Benefits	8150	0	0	0	N/A
077	.79	Agency Staff	8150	0	0	0	N/A
077	.40-.99	Other - Nonlabor	8150	0	0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
ORINDA REHABILITATION AND CONVALESCENT HOSPITAL

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

Provider NPI:
1447263397

OSHPD Facility Number:
206071029

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	\$ 92,508	\$ 0	\$ 92,508	(Sch 2)
080	.20-.39	Fringe Benefits	8200	30,709	0	30,709	(Sch 2)
080	.79	Agency Staff	8200	2,692	0	2,692	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	22,045	0	22,045	(Sch 4)
080		Physical Therapy - Total	8200	\$ 147,954	\$ 0	\$ 147,954	
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	\$ 63,008	\$ 0	\$ 63,008	(Sch 2)
082	.20-.39	Fringe Benefits	8250	9,993	0	9,993	(Sch 2)
082	.79	Agency Staff	8250	5,289	0	5,289	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	19,472	0	19,472	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 97,762	\$ 0	\$ 97,762	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$ 11,378	\$ 0	\$ 11,378	(Sch 2)
083	.20-.39	Fringe Benefits	8280	2,226	0	2,226	(Sch 2)
083	.79	Agency Staff	8280	563	0	563	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	2,406	0	2,406	(Sch 4)
083		Speech Pathology - Total	8280	\$ 16,573	\$ 0	\$ 16,573	
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	137,739	0	137,739	(Sch 4)
085		Pharmacy - Total	8300	\$ 137,739	\$ 0	\$ 137,739	
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	\$ 0	\$ 0	\$ 0	(Sch 2)
090	.20-.39	Fringe Benefits	8400	0	0	0	(Sch 2)
090	.79	Agency Staff	8400	0	0	0	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	24,239	0	24,239	(Sch 4)
090		Laboratory - Total	8400	\$ 24,239	\$ 0	\$ 24,239	
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	\$ 0	\$ 0	\$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800	0	0	0	(Sch 2)
095	.79	Agency Staff	8800	0	0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800	0	0	0	(Sch 4)
095		Home Health Services - Total	8800	\$ 0	\$ 0	\$ 0	
100		Other Ancillary Services					
100	.01-.19	Salaries and Wages	8900	\$ 0	\$ 0	\$ 0	(Sch 2)
100	.20-.39	Fringe Benefits	8900	0	0	0	(Sch 2)
100	.79	Agency Staff	8900	0	0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	7,667	0	7,667	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 7,667	\$ 0	\$ 7,667	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
ORINDA REHABILITATION AND CONVALESCENT HOSPITAL

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

Provider NPI:
1447263397

OSHPD Facility Number:
206071029

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		\$ 452,005	\$ 0	\$ 452,005	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,266,001	\$ 0	\$ 1,266,001	(Sch 2)
105	.20-.39	Fringe Benefits	6110	562,173	0	562,173	(Sch 2)
105	.49	Agency Staff	6110	24,920	0	24,920	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	67,236	0	67,236	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 1,920,330	\$ 0	\$ 1,920,330	
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:
ORINDA REHABILITATION AND CONVALESCENT HOSPITAL

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

Provider NPI:
1447263397

OSHPD Facility Number:
206071029

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)
		Other Nonreimbursable				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0 (Sch 2)
139	.20-.39	Fringe Benefits	9100	0	0	0 (Sch 2)
139	.49	Agency Staff	9100	0	0	0 (Sch 2)
139	.40-.99	Other - Nonlabor	9100	0	0	0 (Sch 4)
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$ 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	260	0	260 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 260	\$ 0	\$ 260
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0 (Sch 2)
145	.20-.39	Fringe Benefits	9100	0	0	0 (Sch 2)
145	.49	Agency Staff	9100	0	0	0 (Sch 2)
145	.40-.99	Other - Nonlabor	9100	0	0	0 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		Subtotal 105 - 145		\$ 1,920,590	\$ 0	\$ 1,920,590
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 39,226	\$ 0	\$ 39,226 (Sch 2)
155	.20-.39	Fringe Benefits	6600	14,024	0	14,024 (Sch 2)
155	.49	Agency Staff	6600	0	0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	488	0	488 (Sch 4)
155		Social Services - Total	6600	\$ 53,738	\$ 0	\$ 53,738

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
ORINDA REHABILITATION AND CONVALESCENT HOSPITAL

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

Provider NPI:
1447263397

OSHPD Facility Number:
206071029

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	\$ 64,587	\$ 0	\$ 64,587	(Sch 2)
160	.20-.39	Fringe Benefits	6700	34,107	0	34,107	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	10,091	0	10,091	(Sch 4)
160		Activities - Total	6700	\$ 108,785	\$ 0	\$ 108,785	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 183,480	\$ 0	\$ 183,480	(Sch 6)
165	.20-.39	Fringe Benefits	6900	114,128	0	114,128	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	155,877	0	155,877	(Sch 6)
165		Administration - Total	6900	\$ 453,485	\$ 0	\$ 453,485	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 51,265	\$ 0	\$ 51,265	(Sch 3)
166	.20-.39	Fringe Benefits	6900	26,491	0	26,491	(Sch 3)
166	.49	Agency Staff	6900	116	0	116	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	2,825	0	2,825	(Sch 4)
166		Medical Records - Total	6900	\$ 80,697	\$ 0	\$ 80,697	
167		CDPH Licensing Fees	6900	\$ 14,600	\$ 0	\$ 14,600	(Sch 6)
168		Professional Liability Insurance	6900	\$ 25,196	\$ 0	\$ 25,196	(Sch 6)
169		Quality Assurance Fees	6900	\$ 72,714	\$ 0	\$ 72,714	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 50,908	\$ 0	\$ 50,908	(Sch 3)
170	.20-.39	Fringe Benefits	6800	14,176	0	14,176	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	147	0	147	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 65,231	\$ 0	\$ 65,231	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$ 0	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900	0	0	0	(Sch 6)
174	.49	Agency Staff	6900	0	0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900	0	0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		Subtotal 155 - 174		\$ 874,446	\$ 0	\$ 874,446	
200		Total		\$ 4,078,987	\$ 0	\$ 4,078,987	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 303,346	
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* For informational purposes only, this amount is included in various cost centers above.

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Line No.	Sub No.	Description	TOTAL ADJ (Page 1)	AUDIT ADJ						
174	3	Caregiver Training - Agency Staff	0							
174	4	Caregiver Training - Other - Nonlabor	0							
200			\$0	0	0	0	0	0	0	0
Total			(To Sch 8)							

Provider Name							Fiscal Period		Provider NPI		Adjustments
ORINDA REHABILITATION AND CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1447263397		3
Report References							Explanation of Audit Adjustments		As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.					
<u>MEMORANDUM ADJUSTMENT</u>											
1	N/A			8	210	N/A	Total Facility Group Health Insurance To include Group Health Insurance in the audit report fo informational purposes only 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$0	\$303,346	\$303,346	

Provider Name							Fiscal Period		Provider NPI		Adjustments
ORINDA REHABILITATION AND CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1447263397		3
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Cost Report			Audit Report							
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.					
<u>ADJUSTMENT TO REPORTED STATISTICS</u>											
2	10.7	082	1,2,3	7	082	N/A	Occupational Therapy (Square Feet)	0	105	105	
	10.7	105	1,2,3	7	105	N/A	Skilled Nursing Care	8,103	(2,775)	5,328	
	10.7	140	1,2,3	7	140	N/A	Beauty and Barber	0	71	71	
	10.7	155	1,2,3	7	155	N/A	Social Services	0	90	90	
	10.7	160	1,2,3	7	160	N/A	Activities	0	1,416	1,416	
	10.7	165	1,2,3	7	165	N/A	Administration	0	700	700	
	10.7	166	1,2,3	7	166	N/A	Medical Records	0	90	90	
	10.7	170	1,2,3	7	170	N/A	Inservice Education - Nursing	0	160	160	
	10.7	175	1	7	N/A	N/A	Total Statistics - Square Feet - Capital	10,714	(143)	10,571	
	10.7	175	2	7	N/A	N/A	Total Statistics - Square Feet - Plant Operation and Maintenance	10,229	(143)	10,086	
	10.7	175	3	7	N/A	N/A	Total Statistics - Square Feet - Housekeeping	10,101	(143)	9,958	
To adjust square footage statistics to agree with the 2010 Medi-Cal audit report. 42 CFR 413.9, 413.20, and 413.24 CMS Pub. 15-1, Sections 2102.3, 2304, and 2306											

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ORINDA REHABILITATION AND CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1447263397		3		
Report References														
Cost Report			Audit Report				Explanation of Audit Adjustments					As Reported	Increase (Decrease)	As Adjusted
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.								
<u>ADJUSTMENT TO REPORTED PATIENT DAYS</u>														
3	4.1	5	2	1	15	N/A	Medi-Cal Days				2,097	(312)	1,785	
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 February 28, 2013 Report Date: March 3, 2013 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408 CCR, Title 22, Section 51541														