

**REPORT  
ON THE  
RATE SETTING AUDIT**

**OAK RIVER REHAB  
ANDERSON, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1316005226**

**FISCAL PERIOD ENDED  
DECEMBER 31, 2011**

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

**Section Chief: Patricia M. Fox  
Audit Supervisor: Woosung Lee  
Auditor: Kate Vvedenskaya**



TOBY DOUGLAS  
DIRECTOR

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



EDMUND G. BROWN JR.  
GOVERNOR

July 3, 2013

Ellen Subia  
Director of Accounting and Reimbursement  
Plum Healthcare Group, LLC  
100 E San Marcos Boulevard, Suite 200  
San Marcos, CA 92069

OAK RIVER REHAB  
NATIONAL PROVIDER IDENTIFIER (NPI) 1316005226  
FISCAL PERIOD ENDED DECEMBER 31, 2011

We have reviewed the facility's Integrated Disclosure and Medi-Cal Cost Report for the above-referenced fiscal period. We also examined the facility's use of and Records of Noncovered Services deducted from patient share of cost. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code.

This report includes the summary of Facility Cost per Patient Day and supporting schedules and audit adjustments that include a summary of the total due the State in the amount of \$19,742, which resulted from Medi-Cal overpayments. The data presented in these schedules represents the reported Medi-Cal program costs for the above fiscal period. Please note that the cost per day in the accompanying schedules may differ from the facility's filed Integrated Disclosure and Medi-Cal Cost Report due to the fact that the schedules used reported statistics on page 10.7 and the reported cost on page 10.5 of the Disclosure Report. These pages are specifically designed for the cost per day calculation under the AB 1629 reimbursement methodology.

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.

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

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—San Diego at (619) 688-3200.

Original Signed by

Patricia M. Fox, Chief  
Audits Section—San Diego  
Financial Audits Branch

Certified

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

Provider Name:  
OAK RIVER REHAB

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

NPI:  
1316005226

OSHPD Facility No.:  
206452301

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	\$ 5,135,126	\$ 107.28
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 1,248,525	\$ 26.08
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 1,084,832	\$ 22.66
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 478,531	\$ 10.00
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 59,088	\$ 1.23
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 26,659	\$ 0.56
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 95,011	\$ 1.98
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 531,234	\$ 11.10
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 2,165,545	\$ 45.24
11	Cost of Routine Service/Audited Total Costs	\$ 10,819,853.00	\$ 10,824,552	\$ 226.15
12	Total Patient Days (Adj )	47,865	47,865	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 226.05	\$ 226.15	
14	Overpayments (Adjs 4, 5)	\$ 0	\$ 19,742	
15	Medi-Cal Days (Adj 2)	34,976	35,030	
16	Medi-Cal Managed Care Days (Adj 3)		14	
<b>INTERMEDIATE CARE</b>				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
18	Total Patient Days (Adj )		0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj )	\$	\$ 0	
<b>MENTALLY DISORDERED CARE</b>				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
22	Total Patient Days (Adj )		0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj )	\$	\$ 0	
<b>DEVELOPMENTALLY DISABLED CARE</b>				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
26	Total Patient Days (Adj )		0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj )	\$	\$ 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:  
OAK RIVER REHAB

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

NPI:  
1316005226

OSHPD Facility No.:  
206452301

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	
50	Total Patient Days (Adj )		0	
51	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
52	Overpayments (Adj )	\$	\$ 0	
<b>HOSPICE INPATIENT CARE</b>				
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	
<b>OTHER ROUTINE SERVICES</b>				
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:**  
OAK RIVER REHAB

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

**NPI:**  
1316005226

**OSHPD Facility No.:**  
206452301

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	\$ 190,115	\$ 190,115		
160	Activities	79,892		\$ 79,892	
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	755,655	0	0	755,655
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	334,132	0	0	334,132
083	Speech Pathology	96,985	0	0	96,985
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
	<b>ROUTINE SERVICES</b>				
105	Skilled Nursing Care	4,865,119	190,115	79,892	5,135,126 *
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>\$ 6,321,898</b>	<b>\$ 190,115</b>	<b>\$ 79,892</b>	<b>\$ 6,321,898</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
INDIRECT CARE LABOR

Provider Name:  
OAK RIVER REHAB

NPI:  
1316005226

OSHPD Facility Number:  
206452301

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	\$ 137,603	\$ 137,603										
010	Housekeeping	227,873	1,136	\$ 229,009									
060	Laundry and Linen	108,988	2,622	4,400	\$ 116,009								
065	Dietary	518,085	19,558	32,820	0	\$ 570,463							
155	Social Services	N/A	1,935	3,247	0	0	\$ 5,182						
160	Activities	N/A	872	1,464	0	0	0	\$ 2,337					
165	Administration	N/A	6,319	10,604	0	0	0	0	\$ 16,923	\$ 16,923			
166	Medical Records	185,531	1,192	2,001	0	0	0	0	188,724		\$ 188,724		
170	Inservice Education - Nursing	132,880	2,237	3,755	0	0	0	\$ 138,872					
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies		704	1,181	0	0	0	0	0	1,886	77	857	\$ 2,819
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	64	710	774
080	Physical Therapy		5,434	9,118	0	0	0	0	0	14,552	1,428	15,922	31,902
081	Respiratory Therapy		337	565	0	0	0	0	0	902	32	352	1,286
082	Occupational Therapy		1,594	2,675	0	0	0	0	0	4,268	617	6,884	11,770
083	Speech Pathology		432	725	0	0	0	0	0	1,157	179	1,993	3,328
085	Pharmacy		0	0	0	0	0	0	0	0	554	6,183	6,737
090	Laboratory		0	0	0	0	0	0	0	0	64	713	776
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	79	879	958
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		92,575	155,352	116,009	570,463	5,182	2,337	138,872	1,080,790	13,803	153,931	1,248,525 *
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		406	681	0	0	0	0	0	1,087	23	255	1,365
145	Other Nonreimbursable		251	420	0	0	0	0	0	671	4	45	720
	<b>TOTAL</b>	<b>\$ 1,310,960</b>	<b>\$ 137,603</b>	<b>\$ 229,009</b>	<b>\$ 116,009</b>	<b>\$ 570,463</b>	<b>\$ 5,182</b>	<b>\$ 2,337</b>	<b>\$ 138,872</b>	<b>\$ 1,105,313</b>	<b>\$ 16,923</b>	<b>\$ 188,724</b>	<b>\$ 1,310,960</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
OTHER - NONLABOR

Provider Name:  
OAK RIVER REHAB

NPI:  
1316005226

OSHPD Facility Number:  
206452301

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	\$ 257,705	\$ 257,705										
010	Housekeeping	38,423	2,127	\$ 40,550									
060	Laundry and Linen	33,701	4,910	779	\$ 39,390								
065	Dietary	409,306	36,628	5,811	0	\$ 451,745							
155	Social Services	25,077	3,624	575	0	0	\$ 29,276						
160	Activities	7,404	1,634	259	0	0	0	\$ 9,297					
165	Administration	N/A	11,834	1,878	0	0	0	0		\$ 13,712	\$ 13,712		
166	Medical Records	3,559	2,233	354	0	0	0	0		6,146		\$ 6,146	
170	Inservice Education - Nursing	0	4,190	665	0	0	0	0	\$ 4,855				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies	36,962	1,319	209	0	0	0	0	0	38,490	62	28	\$ 38,580
077	Specialized Support Surfaces	35,960	0	0	0	0	0	0	0	35,960	52	23	36,035
080	Physical Therapy	1,186	10,176	1,615	0	0	0	0	0	12,977	1,157	519	14,652
081	Respiratory Therapy	14,753	631	100	0	0	0	0	0	15,484	26	11	15,521
082	Occupational Therapy	0	2,985	474	0	0	0	0	0	3,458	500	224	4,183
083	Speech Pathology	0	809	128	0	0	0	0	0	937	145	65	1,147
085	Pharmacy	313,144	0	0	0	0	0	0	0	313,144	449	201	313,795
090	Laboratory	36,087	0	0	0	0	0	0	0	36,087	52	23	36,162
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	44,508	0	0	0	0	0	0	0	44,508	64	29	44,600
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	333,188	173,375	27,508	39,390	451,745	29,276	9,297	4,855	1,068,635	11,184	5,013	1,084,832 *
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	9,225	760	121	0	0	0	0	0	10,106	19	8	10,133
145	Other Nonreimbursable	0	469	74	0	0	0	0	0	544	3	1	548
	<b>TOTAL</b>	<b>\$ 1,600,188</b>	<b>\$ 257,705</b>	<b>\$ 40,550</b>	<b>\$ 39,390</b>	<b>\$ 451,745</b>	<b>\$ 29,276</b>	<b>\$ 9,297</b>	<b>\$ 4,855</b>	<b>\$ 1,580,330</b>	<b>\$ 13,712</b>	<b>\$ 6,146</b>	<b>\$ 1,600,188</b>

\* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
OAK RIVER REHAB

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

NPI:  
1316005226

OSHPD Facility Number:  
206452301

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
<b>GENERAL SERVICES</b>										
	Capital Related (excluding lines 40 & 45)	\$ 518,590	89%							
	Property Tax (line 40)	64,034	11%	\$ 582,624						
005	Plant Operations and Maintenance			20,128	\$ 20,128					
010	Housekeeping			4,644	166	\$ 4,810				
060	Laundry and Linen			10,717	384	92	\$ 11,193			
065	Dietary			79,948	2,861	689	0	\$ 83,498		
155	Social Services			7,910	283	68	0	0	\$ 8,261	
160	Activities			3,567	128	31	0	0	0	\$ 3,725
165	Administration			25,831	924	223	0	0	0	0
166	Medical Records			4,873	174	42	0	0	0	0
170	Inservice Education - Nursing			9,146	327	79	0	0	0	0
<b>ANCILLARY SERVICES</b>										
075	Patient Supplies			2,878	103	25	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			22,212	795	192	0	0	0	0
081	Respiratory Therapy			1,377	49	12	0	0	0	0
082	Occupational Therapy			6,515	233	56	0	0	0	0
083	Speech Pathology			1,766	63	15	0	0	0	0
085	Pharmacy			0	0	0	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
<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care			378,428	13,542	3,263	11,193	83,498	8,261	3,725
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			1,660	59	14	0	0	0	0
145	Other Nonreimbursable			1,024	37	9	0	0	0	0
	<b>TOTAL</b>	<b>\$ 582,624</b>	<b>100%</b>	<b>\$ 582,624</b>	<b>\$ 20,128</b>	<b>\$ 4,810</b>	<b>\$ 11,193</b>	<b>\$ 83,498</b>	<b>\$ 8,261</b>	<b>\$ 3,725</b>

\* (To Schedule 1)

## ALLOCATION OF CAPITAL COSTS

Provider Name:  
OAK RIVER REHAB

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

NPI:  
1316005226

OSHPD Facility Number:  
206452301

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 89% Of Total	Property Tax 11% Of Total
	<b>GENERAL SERVICES</b>									
	Capital Related (excluding lines 40 & 45)	\$ 518,590	89%							
	Property Tax (line 40)	64,034	11%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 26,978	\$ 26,978				
166	Medical Records				5,090		\$ 5,090			
170	Inservice Education - Nursing			\$ 9,552						
	<b>ANCILLARY SERVICES</b>									
075	Patient Supplies			0	3,006	122	23	\$ 3,151	\$ 2,805	\$ 346
077	Specialized Support Surfaces			0	0	101	19	121	107	13
080	Physical Therapy			0	23,198	2,276	429	25,903	23,057	2,847
081	Respiratory Therapy			0	1,438	50	9	1,498	1,333	165
082	Occupational Therapy			0	6,805	984	186	7,974	7,098	876
083	Speech Pathology			0	1,844	285	54	2,183	1,943	240
085	Pharmacy			0	0	884	167	1,051	935	115
090	Laboratory			0	0	102	19	121	108	13
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	126	24	149	133	16
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			9,552	511,463	22,005	4,151	537,619	478,531	59,088 *
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	1,733	36	7	1,777	1,581	195
145	Other Nonreimbursable			0	1,070	6	1	1,077	959	118
	<b>TOTAL</b>	\$ 582,624	100%	\$ 9,552	\$ 550,556	\$ 26,978	\$ 5,090	\$ 582,624	\$ 518,590	\$ 64,034

\* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:  
OAK RIVER REHAB

NPI:  
1316005226

OSHPD Facility Number:  
206452301

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. 77% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 3% of Total	Quality Assur. Fees 19% of Total	Caregiver Training 0% of Total
<b>GENERAL SERVICES</b>														
045	Property Insurance	\$ 30,068												
055	Interest - Other	101,636												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	2,523,306												
	Total Costs Allocable as Administration	2,655,010	77%											
167	CDPH Licensing Fees	32,685	1%											
168	Professional Liability Insurance	116,486	3%											
169	Quality Assurance Fees	651,306	19%											
174	Caregiver Training	0	0%											
	Total	3,455,487	100%						\$ 3,455,487					
<b>ANCILLARY SERVICES</b>														
075	Patient Supplies			\$ -	\$ 1,886	\$ 38,490	\$ 3,006	\$ 43,381	15,683	\$ 12,050	\$ 148	\$ 529	\$ 2,956	\$ -
077	Specialized Support Surfaces			0	0	35,960	0	35,960	13,000	9,989	123	438	2,450	0
080	Physical Therapy			755,655	14,552	12,977	23,198	806,382	291,527	223,993	2,758	9,827	54,948	0
081	Respiratory Therapy			0	902	15,484	1,438	17,825	6,444	4,951	61	217	1,215	0
082	Occupational Therapy			334,132	4,268	3,458	6,805	348,663	126,050	96,850	1,192	4,249	23,759	0
083	Speech Pathology			96,985	1,157	937	1,844	100,923	36,486	28,034	345	1,230	6,877	0
085	Pharmacy			0	0	313,144	0	313,144	113,209	86,984	1,071	3,816	21,338	0
090	Laboratory			0	0	36,087	0	36,087	13,046	10,024	123	440	2,459	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	44,508	0	44,508	16,091	12,363	152	542	3,033	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			5,135,126	1,080,790	1,068,635	511,463	7,796,014	2,818,450	2,165,545	26,659	95,011	531,234	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	1,087	10,106	1,733	12,927	4,673	3,591	44	158	881	0
145	Other Nonreimbursable			0	671	544	1,070	2,284	826	634	8	28	156	0
	<b>SUBTOTAL</b>	\$ 3,455,487		\$ 6,321,898	\$ 1,105,313	\$ 1,580,330	\$ 550,556	\$ 9,558,097	\$ 3,455,487					
	Total Administrative Costs							\$ 3,455,487		\$ 2,655,010	\$ 32,685	\$ 116,486	\$ 651,306	\$ -
	Unit Cost Multiplier							0.36152457						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 205,647	\$ 19,858	\$ 32,068	\$ 257,573							
	<b>TOTAL FACILITY COSTS</b>							\$ 13,271,157						

\* (To Schedule 1)

## STATISTICS FOR COST ALLOCATION

Provider Name:  
OAK RIVER REHAB

NPI:  
1316005226

OSHPD Facility Number:  
206452301

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	1,140									
010	Housekeeping	263	263								
060	Laundry and Linen	607	607	607							
065	Dietary	4,528	4,528	4,528							
155	Social Services	448	448	448							
160	Activities	202	202	202							
165	Administration	1,463	1,463	1,463							
166	Medical Records	276	276	276							
170	Inservice Education - Nursing	518	518	518							
	<b>ANCILLARY SERVICES</b>										
075	Patient Supplies	163	163	163						43,381	43,381
077	Specialized Support Surfaces									35,960	35,960
080	Physical Therapy	1,258	1,258	1,258						806,382	806,382
081	Respiratory Therapy	78	78	78						17,825	17,825
082	Occupational Therapy	369	369	369						348,663	348,663
083	Speech Pathology	100	100	100						100,923	100,923
085	Pharmacy									313,144	313,144
090	Laboratory									36,087	36,087
095	Home Health Services									0	0
100	Other Ancillary Services									44,508	44,508
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care	21,433	21,433	21,433	287,190	143,595	5,198,307	5,198,307	5,198,307	7,796,014	7,796,014
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	94	94	94						12,927	12,927
145	Other Nonreimbursable	58	58	58						2,284	2,284
	<b>TOTAL STATISTICS</b>	<b>32,998</b>	<b>31,858</b>	<b>31,595</b>	<b>287,190</b>	<b>143,595</b>	<b>5,198,307</b>	<b>5,198,307</b>	<b>5,198,307</b>	<b>9,558,097</b>	<b>9,558,097</b>
	<b>TOTAL DIRECT SALARIES COSTS - SCH. 2</b>						\$ 190,115	\$ 79,892			
	<b>UNIT COST MULTIPLIER (DIRECT SALARIES)</b>						0.036572484	0.01536885			
	<b>TOTAL INDIRECT SALARIES COSTS - SCH. 3</b>		\$ 137,603	\$ 229,009	\$ 116,009	\$ 570,463	\$ 5,182	\$ 2,337	\$ 138,872	\$ 16,923	\$ 188,724
	<b>UNIT COST MULTIPLIER (INDIRECT SALARIES)</b>		4.31926047	7.24826604	0.40394683	3.97272022	0.00099691	0.00044950	0.02671485	0.00177057	0.01974490
	<b>TOTAL INDIRECT OTHER COSTS - SCH. 4</b>		\$ 257,705	\$ 40,550	\$ 39,390	\$ 451,745	\$ 29,276	\$ 9,297	\$ 4,855	\$ 13,712	\$ 6,146
	<b>UNIT COST MULTIPLIER (INDIRECT OTHER)</b>		8.08917697	1.28344528	0.13715722	3.14596771	0.00563182	0.00178852	0.00093396	0.00143461	0.00064300
	<b>TOTAL CAPITAL COSTS - SCH. 5</b>	\$ 582,624	\$ 20,128	\$ 4,810	\$ 11,193	\$ 83,498	\$ 8,261	\$ 3,725	\$ 9,552	\$ 26,978	\$ 5,090
	<b>UNIT COST MULTIPLIER (CAPITAL COSTS)</b>	17.65634281	0.63181087	0.15223246	0.03897529	0.58148312	0.00158923	0.00071657	0.00183754	0.00282256	0.00053249

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
OAK RIVER REHAB

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

NPI:  
1316005226

OSHPD Facility Number:  
206452301

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	\$ 106,836	\$ 0	\$ 106,836	(Sch 3)
005	.20-.39	Fringe Benefits	6200	30,767	0	30,767	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	257,705	0	257,705	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 395,308	\$ 0	\$ 395,308	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 173,147	\$ 0	\$ 173,147	(Sch 3)
010	.20-.39	Fringe Benefits	6300	54,726	0	54,726	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	38,423	0	38,423	(Sch 4)
010		Housekeeping - Total	6300	\$ 266,296	\$ 0	\$ 266,296	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 124,537	\$ 0	\$ 124,537	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	137,942	0	137,942	(Sch 5)
025		Depreciation: Equipment	7140	201,608	0	201,608	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	15,340	0	15,340	(Sch 5)
035		Leases and Rentals	7200	39,163	0	39,163	(Sch 5)
040		Property Taxes	7300	64,034	0	64,034	(Sch 5)
045		Property Insurance	7400	30,068	0	30,068	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	\$ 101,636	\$ 0	\$ 101,636	(Sch 6)
057		<b>Subtotal 005 - 055</b>		\$ 1,375,932	\$ 0	\$ 1,375,932	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 82,797	\$ 0	\$ 82,797	(Sch 3)
060	.20-.39	Fringe Benefits	6400	26,191	0	26,191	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	33,701	0	33,701	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 142,689	\$ 0	\$ 142,689	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 387,433	\$ 0	\$ 387,433	(Sch 3)
065	.20-.39	Fringe Benefits	6500	130,652	0	130,652	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	409,306	0	409,306	(Sch 4)
065		Dietary - Total	6500	\$ 927,391	\$ 0	\$ 927,391	
070		Provision for Bad Debts	7700	\$	0	\$ 0	
		<b>Ancillary Services</b>					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100		0	0	(Sch 2)
075	.79	Agency Staff	8100		0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	36,962	0	36,962	(Sch 4)
075		Patient Supplies - Total	8100	\$ 36,962	\$ 0	\$ 36,962	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	\$	\$ 0	\$ 0	N/A
077	.20-.39	Fringe Benefits	8150		0	0	N/A
077	.79	Agency Staff	8150		0	0	N/A
077	.40-.99	Other - Nonlabor	8150	35,960	0	35,960	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 35,960	\$ 0	\$ 35,960	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
OAK RIVER REHAB

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

NPI:  
1316005226

OSHPD Facility Number:  
206452301

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	(Sch 2)
080	.20-.39	Fringe Benefits	8200		0	0	(Sch 2)
080	.79	Agency Staff	8200	755,655	0	755,655	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	1,186	0	1,186	(Sch 4)
080		Physical Therapy - Total	8200	\$ 756,841	\$ 0	\$ 756,841	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$	\$ 0	\$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220		0	0	(Sch 2)
081	.79	Agency Staff	8220		0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220	14,753	0	14,753	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 14,753	\$ 0	\$ 14,753	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$	\$ 0	\$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250		0	0	(Sch 2)
082	.79	Agency Staff	8250	334,132	0	334,132	(Sch 2)
082	.40-.99	Other - Nonlabor	8250		0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 334,132	\$ 0	\$ 334,132	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$	\$ 0	\$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280		0	0	(Sch 2)
083	.79	Agency Staff	8280	96,985	0	96,985	(Sch 2)
083	.40-.99	Other - Nonlabor	8280		0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 96,985	\$ 0	\$ 96,985	
085		Pharmacy					
085	.01-.19	Salaries and Wages	8300	\$	\$ 0	\$ 0	(Sch 2)
085	.20-.39	Fringe Benefits	8300		0	0	(Sch 2)
085	.79	Agency Staff	8300		0	0	(Sch 2)
085	.40-.99	Other - Nonlabor	8300	313,144	0	313,144	(Sch 4)
085		Pharmacy - Total	8300	\$ 313,144	\$ 0	\$ 313,144	
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	\$	\$ 0	\$ 0	(Sch 2)
090	.20-.39	Fringe Benefits	8400		0	0	(Sch 2)
090	.79	Agency Staff	8400		0	0	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	36,087	0	36,087	(Sch 4)
090		Laboratory - Total	8400	\$ 36,087	\$ 0	\$ 36,087	
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	\$	\$ 0	\$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800		0	0	(Sch 2)
095	.79	Agency Staff	8800		0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800		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	(Sch 2)
100	.20-.39	Fringe Benefits	8900		0	0	(Sch 2)
100	.79	Agency Staff	8900		0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	44,508	0	44,508	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 44,508	\$ 0	\$ 44,508	

## SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
OAK RIVER REHAB

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

NPI:  
1316005226

OSHPD Facility Number:  
206452301

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	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
101	.79	Agency Staff	8100-8900		0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900		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	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
102	.79	Agency Staff	8100-8900		0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
104		Subtotal 075 - 102		\$ 1,669,372	\$ 0	\$ 1,669,372	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 3,776,267	\$ 0	\$ 3,776,267	(Sch 2)
105	.20-.39	Fringe Benefits	6110	1,088,852	0	1,088,852	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	333,188	0	333,188	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 5,198,307	\$ 0	\$ 5,198,307	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	\$	\$ 0	\$ 0	
110	.20-.39	Fringe Benefits	6120		0	0	
110	.49	Agency Staff	6120		0	0	
110	.40-.99	Other - Nonlabor	6120		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	
115	.20-.39	Fringe Benefits	6130		0	0	
115	.49	Agency Staff	6130		0	0	
115	.40-.99	Other - Nonlabor	6130		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	
120	.20-.39	Fringe Benefits	6140		0	0	
120	.49	Agency Staff	6140		0	0	
120	.40-.99	Other - Nonlabor	6140		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	(Sch 2)
125	.20-.39	Fringe Benefits	6150		0	0	(Sch 2)
125	.49	Agency Staff	6150		0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150		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	(Sch 2)
126	.20-.39	Fringe Benefits	6160		0	0	(Sch 2)
126	.49	Agency Staff	6160		0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160		0	0	(Sch 4)
126		Subacute Care - Pediatric - Total	6160	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
OAK RIVER REHAB

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

NPI:  
1316005226

OSHPD Facility Number:  
206452301

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
128	.20-.39	Fringe Benefits	6170		0	0
128	.49	Agency Staff	6170		0	0
128	.40-.99	Other - Nonlabor	6170		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
130	.20-.39	Fringe Benefits	6180		0	0
130	.49	Agency Staff	6180		0	0
130	.40-.99	Other - Nonlabor	6180		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
135	.20-.39	Fringe Benefits	6190		0	0
135	.49	Agency Staff	6190		0	0
135	.40-.99	Other - Nonlabor	6190		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 (Sch 2)
139	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
139	.49	Agency Staff	9100		0	0 (Sch 2)
139	.40-.99	Other - Nonlabor	9100		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 (Sch 2)
140	.20-.39	Fringe Benefits	8900		0	0 (Sch 2)
140	.49	Agency Staff	8900		0	0 (Sch 2)
140	.40-.99	Other - Nonlabor	8900	9,225	0	9,225 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 9,225	\$ 0	\$ 9,225
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0 (Sch 2)
145	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
145	.49	Agency Staff	9100		0	0 (Sch 2)
145	.40-.99	Other - Nonlabor	9100		0	0 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		<b>Subtotal 105 - 145</b>		\$ 5,207,532	\$ 0	\$ 5,207,532
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 144,363	\$ 0	\$ 144,363 (Sch 2)
155	.20-.39	Fringe Benefits	6600	45,752	0	45,752 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	25,077	0	25,077 (Sch 4)
155		Social Services - Total	6600	\$ 215,192	\$ 0	\$ 215,192

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
OAK RIVER REHAB

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

NPI:  
1316005226

OSHPD Facility Number:  
206452301

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	\$ 60,072	\$ 0	\$ 60,072	(Sch 2)
160	.20-.39	Fringe Benefits	6700	19,820	0	19,820	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	7,404	0	7,404	(Sch 4)
160		Activities - Total	6700	\$ 87,296	\$ 0	\$ 87,296	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 948,122	\$ 0	\$ 948,122	(Sch 6)
165	.20-.39	Fringe Benefits	6900	216,177	0	216,177	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	1,359,007	0	1,359,007	(Sch 6)
165		Administration - Total	6900	\$ 2,523,306	\$ 0	\$ 2,523,306	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 140,525	\$ 0	\$ 140,525	(Sch 3)
166	.20-.39	Fringe Benefits	6900	45,006	0	45,006	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	3,559	0	3,559	(Sch 4)
166		Medical Records - Total	6900	\$ 189,090	\$ 0	\$ 189,090	
167		CDPH Licensing Fees	6900	\$ 32,685	\$ 0	\$ 32,685	(Sch 6)
168		Professional Liability Insurance	6900	\$ 116,486	\$ 0	\$ 116,486	(Sch 6)
169		Quality Assurance Fees	6900	\$ 651,306	\$ 0	\$ 651,306	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 103,032	\$ 0	\$ 103,032	(Sch 3)
170	.20-.39	Fringe Benefits	6800	29,848	0	29,848	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800		0	0	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 132,880	\$ 0	\$ 132,880	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900		0	0	(Sch 6)
174	.49	Agency Staff	6900		0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900		0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		<b>Subtotal 155 - 174</b>		\$ 3,948,241	\$ 0	\$ 3,948,241	
200		<b>Total</b>		\$ 13,271,157	\$ 0	\$ 13,271,157	

210	0.24	Total Facility Group Health Insurance (Adj 1) *	6900			\$ 471,605	
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\* For informational purposes only, this amount is included in various cost centers above.









Provider Name							Fiscal Period			NPI		Adjustments	
OAK RIVER REHAB							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1316005226		5	
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		Total Facility Group Health Insurance To reflect Group Health Insurance in the audit report for information purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			\$0	\$471,605	\$471,605	

Provider Name							Fiscal Period	NPI		Adjustments
OAK RIVER REHAB							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1316005226		5
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>ADJUSTMENTS TO REPORTED PATIENT DAYS</u></b>										
2	4.1	5	2	1	15	Skilled Nursing Care—Medi-Cal Days To adjust Medi-Cal days to agree with the following Fiscal Intermediary payment data: Service Period: January 1, 2011 through December 31, 2011 Payment Period: January 1, 2011 through January 13, 2013 Reports Dated: February 5, 2013 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	34,976	54	35,030	
3	N/A			1	16	Skilled Nursing Care—Medi-Cal Managed Care Days To reflect Medi-Cal Managed Care days as indicated in the provider's documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	0	14	14	

Provider Name							Fiscal Period			NPI		Adjustments	
OAK RIVER REHAB							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1316005226		5	
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>ADJUSTMENTS TO OTHER MATTERS</u></b>													
4	N/A			1	14		Medi-Cal Overpayments To recover Medi-Cal overpayments pertaining to Share of Cost because of insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 W&I Code 14124.2(b)		\$0	\$17,645	\$17,645 *		
5	N/A			1	14		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	*	\$17,645	\$2,097	\$19,742		

\*Balance carried forward from prior/to subsequent adjustments