

**REPORT
ON THE
RATE SETTING AUDIT**

**RIVERBANK NURSING CENTER
RIVERBANK, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1902807654**

**FISCAL PERIOD ENDED
JUNE 30, 2011**

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

**Section Chief: Robert G. Kwick
Audit Supervisor: Gary Diffenderffer
Auditor: Lucille Ramos and Firas Yaghmour**



DAVID MAXWELL-JOLLY
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

June 24, 2013

Jim Kline, Controller
Riverside Health Care
1469 Humboldt Road, Suite 175
Chico, CA 95828

RIVERBANK NURSING CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1902807654
FISCAL PERIOD ENDED JUNE 30, 2011

We have examined 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 and was limited to a review of the cost report and accompanying financial statements, Medi-Cal Paid Claims Summary Report, 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, patient days and use of share of cost 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 \$8,845, which resulted from Medi-Cal share of cost 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.

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 Rate

Development Branch.

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:

Chief
Office of Administrative Appeals and Hearings
1029 J Street, Suite 200
Sacramento, CA 95814-2825
(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 95899-7413

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 95814-5005
(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 - Sacramento at (916) 650-6994.

Original Signed By

Robert G. Kvick, Chief
Audits Section - Sacramento
Financial Audits Branch

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
RIVERBANK NURSING CENTER

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 2011

Provider NPI:
1902807654

OSHPD Facility No.:
206500997

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	\$ 2,213,340	\$ 72.69
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 569,208	\$ 18.69
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 496,499	\$ 16.31
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 52,765	\$ 1.73
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 35,664	\$ 1.17
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 24,146	\$ 0.79
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 61,222	\$ 2.01
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 339,989	\$ 11.17
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 487,398	\$ 16.01
11	Cost of Routine Service/Audited Total Costs	\$ 4,326,299.00	\$ 4,280,232	\$ 140.57
12	Total Patient Days (Adj)	30,449	30,449	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 142.08	\$ 140.57	
14	Overpayments (Adj 18)		\$ 8,845	
15	Medi-Cal Days (Adj 17)	23,502	23,308	
16	Medi-Cal Managed Care Days (Adj 16)		194	
INTERMEDIATE CARE				
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	
MENTALLY DISORDERED CARE				
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	
DEVELOPMENTALLY DISABLED CARE				
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	
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:
RIVERBANK NURSING CENTER

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 2011

Provider NPI:
1902807654

OSHPD Facility No.:
206500997

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:
RIVERBANK NURSING CENTER

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 2011

Provider NPI:
1902807654

OSHPD Facility No.:
206500997

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	\$ 31,297	\$ 31,297		
160	Activities	73,066		\$ 73,066	
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	168,941	0	0	168,941
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	169,345	0	0	169,345
083	Speech Pathology	26,627	0	0	26,627
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	2,108,977	31,297	73,066	2,213,340
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	\$ 2,578,253	\$ 31,297	\$ 73,066	\$ 2,578,253

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
RIVERBANK NURSING CENTER

Provider NPI:
1902807654

OSHPD Facility Number:
206500997

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 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	\$ 54,394	\$ 54,394										
010	Housekeeping	105,195	-	\$ 105,195									
060	Laundry and Linen	76,038	933	1,805	\$ 78,776								
065	Dietary	248,397	1,511	2,922	0	\$ 252,830							
155	Social Services	N/A	1,200	2,320	0	0	\$ 3,520						
160	Activities	N/A	0	0	0	0	0	\$ -					
165	Administration	N/A	1,333	2,578	0	0	0	0		\$ 3,911	\$ 3,911		
166	Medical Records	47,621	0	0	0	0	0	0		47,621		\$ 47,621	
170	Inservice Education - Nursing	46,892	0	0	0	0	0	0	\$ 46,892				
ANCILLARY SERVICES													
075	Patient Supplies		0	0	0	0	0	0	0	0	29	350	\$ 379
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	2	20	22
080	Physical Therapy		533	1,031	0	0	0	0	0	1,564	176	2,146	3,887
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		0	0	0	0	0	0	0	0	173	2,102	2,275
083	Speech Pathology		0	0	0	0	0	0	0	0	27	331	358
085	Pharmacy		0	0	0	0	0	0	0	0	70	848	918
090	Laboratory		0	0	0	0	0	0	0	0	30	363	393
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	16	194	210
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		48,617	94,023	78,776	252,830	3,520	0	46,892	524,658	3,381	41,168	569,208 *
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		267	516	0	0	0	0	0	782	8	97	887
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 578,537	\$ 54,394	\$ 105,195	\$ 78,776	\$ 252,830	\$ 3,520	\$ -	\$ 46,892	\$ 527,005	\$ 3,911	\$ 47,621	\$ 578,537

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
RIVERBANK NURSING CENTER

Provider NPI:
1902807654

OSHPD Facility Number:
206500997

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 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	\$ 131,976	\$ 131,976										
010	Housekeeping	19,215	0	\$ 19,215									
060	Laundry and Linen	11,542	2,264	330	\$ 14,136								
065	Dietary	168,930	3,666	534	0	\$ 173,129							
155	Social Services	7,175	2,911	424	0	0	\$ 10,510						
160	Activities	9,907	0	0	0	0	0	\$ 9,907					
165	Administration	N/A	3,234	471	0	0	0	0		\$ 3,705	\$ 3,705		
166	Medical Records	2,010	0	0	0	0	0	0		2,010		\$ 2,010	
170	Inservice Education - Nursing	1,219	0	0	0	0	0	0	\$ 1,219				
ANCILLARY SERVICES													
075	Patient Supplies	28,221	0	0	0	0	0	0	0	28,221	27	15	\$ 28,263
077	Specialized Support Surfaces	1,633	0	0	0	0	0	0	0	1,633	2	1	1,635
080	Physical Therapy	0	1,294	188	0	0	0	0	0	1,482	167	91	1,740
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	0	0	0	0	0	0	0	0	0	164	89	252
083	Speech Pathology	0	0	0	0	0	0	0	0	0	26	14	40
085	Pharmacy	68,332	0	0	0	0	0	0	0	68,332	66	36	68,434
090	Laboratory	29,265	0	0	0	0	0	0	0	29,265	28	15	29,309
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	15,645	0	0	0	0	0	0	0	15,645	15	8	15,668
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	147,523	117,960	17,174	14,136	173,129	10,510	9,907	1,219	491,558	3,203	1,738	496,499 *
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	5,846	647	94	0	0	0	0	0	6,587	8	4	6,599
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 648,439	\$ 131,976	\$ 19,215	\$ 14,136	\$ 173,129	\$ 10,510	\$ 9,907	\$ 1,219	\$ 642,724	\$ 3,705	\$ 2,010	\$ 648,439

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
RIVERBANK NURSING CENTER

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 2011

Provider NPI:
1902807654

OSHPD Facility Number:
206500997

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)	\$ 53,734	60%							
	Property Tax (line 40)	36,319	40%	\$ 90,053						
005	Plant Operations and Maintenance			0	\$ -					
010	Housekeeping			0	0	\$ -				
060	Laundry and Linen			1,545	0	0	\$ 1,545			
065	Dietary			2,501	0	0	0	\$ 2,501		
155	Social Services			1,986	0	0	0	0	\$ 1,986	
160	Activities			0	0	0	0	0	0	\$ -
165	Administration			2,207	0	0	0	0	0	0
166	Medical Records			0	0	0	0	0	0	0
170	Inservice Education - Nursing			0	0	0	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			883	0	0	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	0	0	0	0	0
083	Speech Pathology			0	0	0	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
ROUTINE SERVICES										
105	Skilled Nursing Care			80,489	0	0	1,545	2,501	1,986	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
NONREIMBURSABLE										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			441	0	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 90,053	100%	\$ 90,053	\$ -	\$ -	\$ 1,545	\$ 2,501	\$ 1,986	\$ -

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
RIVERBANK NURSING CENTER

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 2011

Provider NPI:
1902807654

OSHPD Facility Number:
206500997

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 60% Of Total	Property Tax 40% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 53,734	60%							
	Property Tax (line 40)	36,319	40%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 2,207	\$ 2,207				
166	Medical Records				0		\$ -			
170	Inservice Education - Nursing			\$ -						
	ANCILLARY SERVICES									
075	Patient Supplies			0	0	16	0	\$ 16	\$ 10	\$ 7
077	Specialized Support Surfaces			0	0	1	0	1	1	0
080	Physical Therapy			0	883	99	0	982	586	396
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	97	0	97	58	39
083	Speech Pathology			0	0	15	0	15	9	6
085	Pharmacy			0	0	39	0	39	23	16
090	Laboratory			0	0	17	0	17	10	7
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	9	0	9	5	4
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			0	86,522	1,908	0	88,430	52,765	35,664
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	441	4	0	446	266	180
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 90,053	100%	\$ -	\$ 87,846	\$ 2,207	\$ -	\$ 90,053	\$ 53,734	\$ 36,319

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
RIVERBANK NURSING CENTER

Provider NPI:
1902807654

OSHPD Facility Number:
206500997

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 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. 53% of Total	DPH Licensing Fees 3% of Total	Professional Liability Ins. 7% of Total	Quality Assur. Fees 37% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 7,661												
055	Interest - Other	1,773												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	554,357												
	Total Costs Allocable as Administration	563,791	53%											
167	CDPH Licensing Fees	27,931	3%											
168	Professional Liability Insurance	70,818	7%											
169	Quality Assurance Fees	393,277	37%											
174	Caregiver Training	0	0%											
	Total	1,055,817	100%						\$ 1,055,817					
ANCILLARY SERVICES														
075	Patient Supplies			\$ -	\$ -	\$ 28,221	\$ -	\$ 28,221	7,768	\$ 4,148	\$ 205	\$ 521	\$ 2,893	\$ -
077	Specialized Support Surfaces			0	0	1,633	0	1,633	449	240	12	30	167	0
080	Physical Therapy			168,941	1,564	1,482	883	172,870	47,583	25,409	1,259	3,192	17,724	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			169,345	0	0	0	169,345	46,612	24,890	1,233	3,126	17,362	0
083	Speech Pathology			26,627	0	0	0	26,627	7,329	3,914	194	492	2,730	0
085	Pharmacy			0	0	68,332	0	68,332	18,808	10,043	498	1,262	7,006	0
090	Laboratory			0	0	29,265	0	29,265	8,055	4,301	213	540	3,000	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	15,645	0	15,645	4,306	2,300	114	289	1,604	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			2,213,340	524,658	491,558	86,522	3,316,078	912,755	487,398	24,146	61,222	339,989	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	782	6,587	441	7,811	2,150	1,148	57	144	801	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 1,055,817		\$ 2,578,253	\$ 527,005	\$ 642,724	\$ 87,846	\$ 3,835,827	\$ 1,055,817					
	Total Administrative Costs							\$ 1,055,817		\$ 563,791	\$ 27,931	\$ 70,818	\$ 393,277	\$ -
	Unit Cost Multiplier							0.27525143						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 51,532	\$ 5,715	\$ 2,207	\$ 59,455							
	TOTAL FACILITY COSTS							\$ 4,951,099						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
RIVERBANK NURSING CENTER

Provider NPI:
1902807654

OSHPD Facility Number:
206500997

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 2011

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj)	Plant Ops (SQ FT) 5 (Adj)	Hskpng (SQ FT) 10 (Adj)	Laundry (LBS) 60 (Adj)	Dietary (MEALS) 65 (Adj)	Soc Srvs (DIRECT EXP) 155 (Adj)	Activities (DIRECT EXP) 160 (Adj)	Inserv. Ed (DIRECT EXP) 170 (Adj)	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	GENERAL SERVICES										
005	Plant Operations and Maintenance										
010	Housekeeping										
060	Laundry and Linen	420	420	420							
065	Dietary	680	680	680							
155	Social Services	540	540	540							
160	Activities										
165	Administration	600	600	600							
166	Medical Records										
170	Inservice Education - Nursing										
	ANCILLARY SERVICES										
075	Patient Supplies									28,221	28,221
077	Specialized Support Surfaces									1,633	1,633
080	Physical Therapy	240	240	240						172,870	172,870
081	Respiratory Therapy									0	0
082	Occupational Therapy									169,345	169,345
083	Speech Pathology									26,627	26,627
085	Pharmacy									68,332	68,332
090	Laboratory									29,265	29,265
095	Home Health Services									0	0
100	Other Ancillary Services									15,645	15,645
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	21,882	21,882	21,882	315,826	90,102	2,256,500	2,256,500	2,256,500	3,316,078	3,316,078
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	120	120	120						7,811	7,811
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	24,482	24,482	24,482	315,826	90,102	2,256,500	2,256,500	2,256,500	3,835,827	3,835,827
	TOTAL DIRECT SALARIES COSTS - SCH. 2						\$ 31,297	\$ 73,066			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.01386971	0.032380235			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		\$ 54,394	\$ 105,195	\$ 78,776	\$ 252,830	\$ 3,520	\$ -	\$ 46,892	\$ 3,911	\$ 47,621
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		2.22179561	4.29683032	0.24942792	2.80603833	0.00155996	0.00000000	0.02078086	0.00101964	0.01241479
	TOTAL INDIRECT OTHER COSTS - SCH. 4		\$ 131,976	\$ 19,215	\$ 14,136	\$ 173,129	\$ 10,510	\$ 9,907	\$ 1,219	\$ 3,705	\$ 2,010
	UNIT COST MULTIPLIER (INDIRECT OTHER)		5.39073605	0.78486235	0.04475804	1.92148240	0.00465758	0.00439043	0.00054022	0.00096599	0.00052401
	TOTAL CAPITAL COSTS - SCH. 5	\$ 90,053	\$ -	\$ -	\$ 1,545	\$ 2,501	\$ 1,986	\$ -	\$ -	\$ 2,207	\$ -
	UNIT COST MULTIPLIER (CAPITAL COSTS)	3.67833510	0.00000000	0.00000000	0.00489162	0.02776040	0.00088026	0.00000000	0.00000000	0.00057537	0.00000000

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
RIVERBANK NURSING CENTER

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 2011

Provider NPI:
1902807654

OSHPD Facility Number:
206500997

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	\$ 45,445	\$ 0	\$ 45,445	(Sch 3)
005	.20-.39	Fringe Benefits	6200	8,949	0	8,949	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	131,976	0	131,976	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 186,370	\$ 0	\$ 186,370	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$	\$ 0	\$ 0	(Sch 3)
010	.20-.39	Fringe Benefits	6300		0	0	(Sch 3)
010	.79	Agency Staff	6300	105,195	0	105,195	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	19,215	0	19,215	(Sch 4)
010		Housekeeping - Total	6300	\$ 124,410	\$ 0	\$ 124,410	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	27,532	0	27,532	(Sch 5)
025		Depreciation: Equipment	7140	14,027	0	14,027	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200		12,175	12,175	(Sch 5)
040		Property Taxes	7300	36,319	0	36,319	(Sch 5)
045		Property Insurance	7400	7,661	0	7,661	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	\$	\$ 1,773	\$ 1,773	(Sch 6)
057		Subtotal 005 - 055		\$ 396,319	\$ 13,948	\$ 410,267	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$	\$ 0	\$ 0	(Sch 3)
060	.20-.39	Fringe Benefits	6400		0	0	(Sch 3)
060	.79	Agency Staff	6400	76,038	0	76,038	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	11,542	0	11,542	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 87,580	\$ 0	\$ 87,580	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 195,173	\$ 0	\$ 195,173	(Sch 3)
065	.20-.39	Fringe Benefits	6500	53,224	0	53,224	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	168,930	0	168,930	(Sch 4)
065		Dietary - Total	6500	\$ 417,327	\$ 0	\$ 417,327	
070		Provision for Bad Debts	7700	\$	0	\$ 0	
		Ancillary Services					
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	13,748	14,473	28,221	(Sch 4)
075		Patient Supplies - Total	8100	\$ 13,748	\$ 14,473	\$ 28,221	
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		1,633	1,633	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 0	\$ 1,633	\$ 1,633	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
RIVERBANK NURSING CENTER

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 2011

Provider NPI:
1902807654

OSHPD Facility Number:
206500997

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	168,941	0	168,941	(Sch 2)
080	.40-.99	Other - Nonlabor	8200		0	0	(Sch 4)
080		Physical Therapy - Total	8200	\$ 168,941	\$ 0	\$ 168,941	
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		0	0	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	
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	169,345	0	169,345	(Sch 2)
082	.40-.99	Other - Nonlabor	8250		0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 169,345	\$ 0	\$ 169,345	
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	26,627	0	26,627	(Sch 2)
083	.40-.99	Other - Nonlabor	8280		0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 26,627	\$ 0	\$ 26,627	
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	68,332	0	68,332	(Sch 4)
085		Pharmacy - Total	8300	\$ 68,332	\$ 0	\$ 68,332	
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	29,265	0	29,265	(Sch 4)
090		Laboratory - Total	8400	\$ 29,265	\$ 0	\$ 29,265	
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	15,645	0	15,645	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 15,645	\$ 0	\$ 15,645	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
RIVERBANK NURSING CENTER

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 2011

Provider NPI:
1902807654

OSHPD Facility Number:
206500997

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		\$ 491,903	\$ 16,106	\$ 508,009	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,725,377	\$ 0	\$ 1,725,377	(Sch 2)
105	.20-.39	Fringe Benefits	6110	379,584	0	379,584	(Sch 2)
105	.49	Agency Staff	6110	4,016	0	4,016	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	214,500	(66,977)	147,523	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,323,477	\$ (66,977)	\$ 2,256,500	
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:
RIVERBANK NURSING CENTER

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 2011

Provider NPI:
1902807654

OSHPD Facility Number:
206500997

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)
		Other Nonreimbursable				
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	5,846	0	5,846 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 5,846	\$ 0	\$ 5,846
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		Subtotal 105 - 145		\$ 2,329,323	\$ (66,977)	\$ 2,262,346
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 25,947	\$ 0	\$ 25,947 (Sch 2)
155	.20-.39	Fringe Benefits	6600	5,350	0	5,350 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	7,175	0	7,175 (Sch 4)
155		Social Services - Total	6600	\$ 38,472	\$ 0	\$ 38,472

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
RIVERBANK NURSING CENTER

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 2011

Provider NPI:
1902807654

OSHPD Facility Number:
206500997

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	\$ 60,312	\$ 0	\$ 60,312	(Sch 2)
160	.20-.39	Fringe Benefits	6700	12,754	0	12,754	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	9,907	0	9,907	(Sch 4)
160		Activities - Total	6700	\$ 82,973	\$ 0	\$ 82,973	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 191,074	\$ 0	\$ 191,074	(Sch 6)
165	.20-.39	Fringe Benefits	6900	39,174	0	39,174	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	304,475	19,634	324,109	(Sch 6)
165		Administration - Total	6900	\$ 534,723	\$ 19,634	\$ 554,357	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 39,519	\$ 0	\$ 39,519	(Sch 3)
166	.20-.39	Fringe Benefits	6900	8,102	0	8,102	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	2,010	0	2,010	(Sch 4)
166		Medical Records - Total	6900	\$ 49,631	\$ 0	\$ 49,631	
167		CDPH Licensing Fees	6900	\$ 27,931	\$ 0	\$ 27,931	(Sch 6)
168		Professional Liability Insurance	6900	\$ 72,591	\$ (1,773)	\$ 70,818	(Sch 6)
169		Quality Assurance Fees	6900	\$ 393,277	\$ 0	\$ 393,277	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 38,521	\$ 0	\$ 38,521	(Sch 3)
170	.20-.39	Fringe Benefits	6800	8,371	0	8,371	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	1,219	0	1,219	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 48,111	\$ 0	\$ 48,111	
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	
		Subtotal 155 - 174		\$ 1,247,709	\$ 17,861	\$ 1,265,570	
200		Total		\$ 4,970,161	\$ (19,062)	\$ 4,951,099	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 31,550	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name:
RIVERBANK NURSING CENTER

Provider NPI:
1902807654

OSHPD Facility Number:
206500997

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 2011

Line No.	Sub No.		AUDIT ADJ 9	AUDIT ADJ 10	AUDIT ADJ 11	AUDIT ADJ 12	AUDIT ADJ 13	AUDIT ADJ 14	AUDIT ADJ 15	AUDIT ADJ	AUDIT ADJ
174	3	Caregiver Training - Agency Staff									
174	4	Caregiver Training - Other - Nonlabor									
200		Total	<u>0</u>	<u>(330)</u>	<u>(1,376)</u>	<u>(580)</u>	<u>(2,810)</u>	<u>(400)</u>	<u>(13,566)</u>	<u>0</u>	<u>0</u>

Provider Name							Fiscal Period	Provider NPI		Adjustments
RIVERBANK NURSING CENTER							JULY 1, 2010 THROUGH JUNE 30, 2011	1902807654		18
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>										
A	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	\$31,550	\$31,550

Provider Name							Fiscal Period	Provider NPI		Adjustments
RIVERBANK NURSING CENTER							JULY 1, 2010 THROUGH JUNE 30, 2011	1902807654		18
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>RECLASSIFICATIONS OF REPORTED COSTS</u>										
1	10.5	035	4	8A-1	035	4	Leases and Rentals	\$0	\$12,175	\$12,175
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	304,475	(12,175)	292,300 *
							To reclassify PointClickCare software rental from the using cost centers to the Leases and Rentals cost center. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000(e) and 52501 OSHPD, LTC Manual, Chapter 3220.3, Section 7200			
2	10.5	055	4	8A-1	055	4	Interest - Other	\$0	\$1,773	\$1,773
	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance	72,591	(1,773)	70,818
							To reclassify finance fees associated with liability insurance to the appropriate cost center. 42 CFR 413.24 / CMS Pub. 15-1, Section 2162 CCR, Title 22, Sections 52000(b) and 52501			
3	10.5	075	4	8A-1	075	4	Patient Supplies - Other - Nonlabor	\$13,748	\$1,435	\$15,183 *
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	214,500	(1,435)	213,065 *
							To reclassify oxygen expenses from Skilled Nursing to an ancillary cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2202.8 and 2203.2 CCR, Title 22, Section 51511(C)			
4	10.5	075	4	8A-1	075	4	Patient Supplies - Other - Nonlabor	* \$15,183	\$6,908	\$22,091 *
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	* 213,065	(6,908)	\$206,157 *
							To reclassify pharmaceuticals expense from Skilled Nursing to an ancillary cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2202.8 and 2203.2 CCR, Title 22, Section 51511(C)			

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments	
RIVERBANK NURSING CENTER							JULY 1, 2010 THROUGH JUNE 30, 2011	1902807654		18	
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>RECLASSIFICATIONS OF REPORTED COSTS</u>											
5	10.5	075	4	8A-1	075	4	Patient Supplies - Other - Nonlabor	*	\$22,091	\$6,130	\$28,221
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	*	206,157	(6,130)	200,027 *
							To reclassify minor equipment expense from Skilled Nursing to an ancillary cost center 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2202.8 and 2203.2 CCR, Title 22, Section 51511(C)				
6	10.5	077	4	8A-1	077	4	Specialized Support Surfaces		\$0	\$1,633	\$1,633
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	*	\$200,027	(1,633)	\$198,394 *
							To reclassify bed rental expenses from Skilled Nursing to an ancillary cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2202.8 and 2203.2 CCR, Title 22, Section 51511(C)				
7	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	*	\$198,394	(\$759)	\$197,635 *
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	292,300	759	293,059 *
							To reclassify surveillance camera expense to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4, and 2302.8				
8	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	*	\$197,635	(\$4,200)	\$193,435 *
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	293,059	4,200	297,259 *
							To reclassify Medliance LLC consulting costs to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4, and 2302.8 OSHPD, LTC Manual, Chapter 3220.2, Section 6900				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments			
RIVERBANK NURSING CENTER							JULY 1, 2010 THROUGH JUNE 30, 2011		1902807654		18			
Report References							Explanation of Audit Adjustments							
Cost Report			Audit Report									As Reported	Increase (Decrease)	As Adjusted
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No								
<u>RECLASSIFICATION OF REPORTED COSTS</u>														
9	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	*	\$193,435	(\$40,416)	\$153,019 *			
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	297,259	40,416	337,675 *			
							To reclassify post monthly home office costs to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4, and 2302.8 OSHPD, LTC Manual, Chapter 3220.2, Section 6900							

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
RIVERBANK NURSING CENTER							JULY 1, 2010 THROUGH JUNE 30, 2011		1902807654		18
Report References											
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
<u>ADJUSTMENTS TO REPORTED COSTS</u>											
10	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	*	\$153,019		
							To eliminate smoker's apron expense not related to patient care. 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Sections 2102.3 and 2105		(\$330)		
11							To eliminate memory boxes expense not related to patient care. 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Sections 2102.3 and 2105		(1,376)		
12							To eliminate non-medical supplies expense due to lack of documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 W&I Code 14124.2(b)		(580)		
13							To eliminate equipment rental expenses due to lack of documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 W&I Code 14124.2(b)		(2,810)		
14							To eliminate minor equipment expense due to lack of documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 W&I Code 14124.2(b)		(400)		
									(\$5,496)	\$147,523	
15	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	\$337,675	(\$13,566)	\$324,109
							To adjust reported home office costs to agree with the Riverside Health Care Home Office Audit Report for fiscal period ended June 30, 2011. 42 CFR 413.17 and 413.24 / CMS Pub. 15-1, Sections 2150.2 and 2304				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period			Provider NPI		Adjustments
RIVERBANK NURSING CENTER							JULY 1, 2010 THROUGH JUNE 30, 2011			1902807654		18
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 REPORTED PATIENT DAYS</u>												
16	Not Reported			1	16	N/A	Medi-Cal Managed Care Days To include Medi-Cal Managed Care days as agreed upon by provider. 42 CFR 413.20 and 413.50 CMS Pub. 15-1, Sections 2205 and 2304			0	194	194

Provider Name							Fiscal Period			Provider NPI		Adjustments
RIVERBANK NURSING CENTER							JULY 1, 2010 THROUGH JUNE 30, 2011			1902807654		18
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 REPORTED MEDI-CAL SETTLEMENT DATA</u>												
17	4.1	5	2	1	15	N/A	Medi-Cal Patient Days To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: July 1, 2010 through June 30, 2011 Payment Period: July 1, 2010 through November 19, 2011 Report Date: November 20, 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	23,502	(194)	23,308		

Provider Name							Fiscal Period			Provider NPI		Adjustments
RIVERBANK NURSING CENTER							JULY 1, 2010 THROUGH JUNE 30, 2011			1902807654		18
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>												
18	Not Reported			1	14	N/A	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	\$8,845	\$8,845