

**REPORT
ON THE
RATE SETTING AUDIT**

**RHEEM VALLEY CONVALESCENT HOSPITAL
MORAGA, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1952496077**

**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: Jesse Duran
Auditor: Yosief Hailemichael**



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



EDMUND G. BROWN JR.
GOVERNOR

May 31, 2013

Staci Tone, Controller
Marquis Companies I, Inc.
4560 SE International Way, Suite 100
Milwaukie, OR 97222

RHEEM VALLEY CONVALESCENT HOSPITAL
NATIONAL PROVIDER IDENTIFIER (NPI) 1952496077
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.

Staci Tone
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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:
RHEEM VALLEY CONVALESCENT HOSPITAL

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

Provider NPI:
1952496077

OSHPD Facility No.:
206070933

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	\$ 1,714,583	\$ 120.84
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 571,633	\$ 40.29
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 340,544	\$ 24.00
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 319,409	\$ 22.51
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 14,400	\$ 1.01
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 9,944	\$ 0.70
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 23,694	\$ 1.67
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 160,343	\$ 11.30
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 452,830	\$ 31.91
11	Cost of Routine Service/Audited Total Costs	\$ 3,609,505	\$ 3,607,380	\$ 254.24
12	Total Patient Days (Adj)	14,189	14,189	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 254.39	\$ 254.24	
14	Overpayments (Adj)	\$	\$ 0	
15	Medi-Cal Days (Adj 3)	9,414	9,348	
16	Medi-Cal Managed Care Days (Adj)		0	
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:
RHEEM VALLEY CONVALESCENT HOSPITAL

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

Provider NPI:
1952496077

OSHPD Facility No.:
206070933

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:
RHEEM VALLEY CONVALESCENT HOSPITAL

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

Provider NPI:
1952496077

OSHPD Facility No.:
206070933

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs	Activities	Total
			155	160	
	GENERAL SERVICES				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 48,224	\$ 48,224		
160	Activities	88,608		\$ 88,608	
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	0	0	0	0
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	0	0	0	0
083	Speech Pathology	0	0	0	0
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	1,577,751	48,224	88,608	1,714,583
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	\$ 1,714,583	\$ 48,224	\$ 88,608	\$ 1,714,583

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
RHEEM VALLEY CONVALESCENT HOSPITAL

Provider NPI:
1952496077

OSHPD Facility Number:
206070933

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	\$ 72,853	\$ 72,853										
010	Housekeeping	115,223	420	\$ 115,643									
060	Laundry and Linen	39,084	966	1,542	\$ 41,592								
065	Dietary	216,686	6,815	10,880	0	\$ 234,381							
155	Social Services	N/A	0	0	0	\$ -							
160	Activities	N/A	1,681	2,684	0	0	0	\$ 4,366					
165	Administration	N/A	3,944	6,297	0	0	0	0		\$ 10,241	\$ 10,241		
166	Medical Records	63,123	0	0	0	0	0	0		63,123		\$ 63,123	
170	Inservice Education - Nursing	81,611	0	0	0	0	0	0	\$ 81,611				
ANCILLARY SERVICES													
075	Patient Supplies		2,164	3,455	0	0	0	0	0	5,620	168	1,034	\$ 6,822
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	133	817	950
080	Physical Therapy		0	0	0	0	0	0	0	0	424	2,616	3,040
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	297	1,829	2,126
083	Speech Pathology		0	0	0	0	0	0	0	0	270	1,667	1,937
085	Pharmacy		0	0	0	0	0	0	0	0	219	1,348	1,567
090	Laboratory		0	0	0	0	0	0	0	0	34	208	242
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	27	165	192
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		56,862	90,784	41,592	234,381	0	4,366	81,611	509,596	8,660	53,377	571,633 *
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	0	0	0	0	0	0	0	10	62	72
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 588,580	\$ 72,853	\$ 115,643	\$ 41,592	\$ 234,381	\$ -	\$ 4,366	\$ 81,611	\$ 515,216	\$ 10,241	\$ 63,123	\$ 588,580

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
RHEEM VALLEY CONVALESCENT HOSPITAL

Provider NPI:
1952496077

OSHPD Facility Number:
206070933

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	\$ 105,384	\$ 105,384										
010	Housekeeping	13,346	608	\$ 13,954									
060	Laundry and Linen	16,621	1,397	186	\$ 18,204								
065	Dietary	121,113	9,858	1,313	0	\$ 132,284							
155	Social Services	419	0	0	0	0	\$ 419						
160	Activities	11,813	2,432	324	0	0	0	\$ 14,569					
165	Administration	N/A	5,705	760	0	0	0	0		\$ 6,465	\$ 6,465		
166	Medical Records	8,080	0	0	0	0	0	0		8,080		\$ 8,080	
170	Inservice Education - Nursing	3,632	0	0	0	0	0	0	\$ 3,632				
ANCILLARY SERVICES													
075	Patient Supplies	36,078	3,131	417	0	0	0	0	0	39,626	106	132	\$ 39,864
077	Specialized Support Surfaces	43,949	0	0	0	0	0	0	0	43,949	84	105	44,137
080	Physical Therapy	140,644	0	0	0	0	0	0	0	140,644	268	335	141,247
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	98,344	0	0	0	0	0	0	0	98,344	187	234	98,765
083	Speech Pathology	89,613	0	0	0	0	0	0	0	89,613	171	213	89,997
085	Pharmacy	72,478	0	0	0	0	0	0	0	72,478	138	173	72,789
090	Laboratory	11,205	0	0	0	0	0	0	0	11,205	21	27	11,253
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	8,873	0	0	0	0	0	0	0	8,873	17	21	8,911
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	65,929	82,253	10,954	18,204	132,284	419	14,569	3,632	328,244	5,467	6,832	340,544 *
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	3,337	0	0	0	0	0	0	0	3,337	6	8	3,351
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 850,858	\$ 105,384	\$ 13,954	\$ 18,204	\$ 132,284	\$ 419	\$ 14,569	\$ 3,632	\$ 836,313	\$ 6,465	\$ 8,080	\$ 850,858

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
RHEEM VALLEY CONVALESCENT HOSPITAL

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

Provider NPI:
1952496077

OSHPD Facility Number:
206070933

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)	\$ 332,125	96%							
	Property Tax (line 40)	14,973	4%	\$ 347,098						
005	Plant Operations and Maintenance			22,550	\$ 22,550					
010	Housekeeping			1,873	130	\$ 2,003				
060	Laundry and Linen			4,303	299	27	\$ 4,629			
065	Dietary			30,359	2,109	188	0	\$ 32,657		
155	Social Services			0	0	0	0	0	\$ -	
160	Activities			7,490	520	46	0	0	0	\$ 8,057
165	Administration			17,570	1,221	109	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			9,642	670	60	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	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			253,311	17,601	1,572	4,629	32,657	0	8,057
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	0	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 347,098	100%	\$ 347,098	\$ 22,550	\$ 2,003	\$ 4,629	\$ 32,657	\$ -	\$ 8,057

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
RHEEM VALLEY CONVALESCENT HOSPITAL

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

Provider NPI:
1952496077

OSHPD Facility Number:
206070933

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 96% Of Total	Property Tax 4% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 332,125	96%							
	Property Tax (line 40)	14,973	4%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 18,900	\$ 18,900				
166	Medical Records				0		\$ -			
170	Inservice Education - Nursing			\$ -						
	ANCILLARY SERVICES									
075	Patient Supplies			0	10,371	310	0	\$ 10,681	\$ 10,220	\$ 461
077	Specialized Support Surfaces			0	0	245	0	245	234	11
080	Physical Therapy			0	0	783	0	783	749	34
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	548	0	548	524	24
083	Speech Pathology			0	0	499	0	499	477	22
085	Pharmacy			0	0	404	0	404	386	17
090	Laboratory			0	0	62	0	62	60	3
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	49	0	49	47	2
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	317,827	15,982	0	333,809	319,409	14,400
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	0	19	0	19	18	1
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 347,098	100%	\$ -	\$ 328,198	\$ 18,900	\$ -	\$ 347,098	\$ 332,125	\$ 14,973

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
RHEEM VALLEY CONVALESCENT HOSPITAL

Provider NPI:
1952496077

OSHPD Facility Number:
206070933

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. 70% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 4% of Total	Quality Assur. Fees 25% of Total	Caregiver Training 0% of Total
	GENERAL SERVICES													
045	Property Insurance	\$ 5,540												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor) Total Costs Allocable as Administration	529,969 535,509	70%											
167	CDPH Licensing Fees	11,760	2%											
168	Professional Liability Insurance	28,020	4%											
169	Quality Assurance Fees	189,619	25%											
174	Caregiver Training	0	0%											
	Total	764,908	100%						\$ 764,908					
	ANCILLARY SERVICES													
075	Patient Supplies			\$ -	\$ 5,620	\$ 39,626	\$ 10,371	\$ 55,617	12,533	\$ 8,774	\$ 193	\$ 459	\$ 3,107	\$ -
077	Specialized Support Surfaces			0	0	43,949	0	43,949	9,904	6,934	152	363	2,455	0
080	Physical Therapy			0	0	140,644	0	140,644	31,694	22,189	487	1,161	7,857	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	0	98,344	0	98,344	22,162	15,515	341	812	5,494	0
083	Speech Pathology			0	0	89,613	0	89,613	20,194	14,138	310	740	5,006	0
085	Pharmacy			0	0	72,478	0	72,478	16,333	11,435	251	598	4,049	0
090	Laboratory			0	0	11,205	0	11,205	2,525	1,768	39	92	626	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	8,873	0	8,873	2,000	1,400	31	73	496	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			1,714,583	509,596	328,244	317,827	2,870,250	646,811	452,830	9,944	23,694	160,343	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	0	3,337	0	3,337	752	526	12	28	186	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 764,908		\$ 1,714,583	\$ 515,216	\$ 836,313	\$ 328,198	\$ 3,394,310	\$ 764,908					
	Total Administrative Costs							\$ 764,908		\$ 535,509	\$ 11,760	\$ 28,020	\$ 189,619	\$ -
	Unit Cost Multiplier							0.22535006						
	Accumulated Administration Costs (Sch 2 thru 5)				\$ 73,364	\$ 14,545	\$ 18,900	\$ 106,809						
	TOTAL FACILITY COSTS							\$ 4,266,027						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
RHEEM VALLEY CONVALESCENT HOSPITAL

Provider NPI:
1952496077

OSHPD Facility Number:
206070933

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)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	566									
010	Housekeeping	47	47								
060	Laundry and Linen	108	108	108							
065	Dietary	762	762	762							
155	Social Services										
160	Activities	188	188	188							
165	Administration	441	441	441							
166	Medical Records										
170	Inservice Education - Nursing										
	ANCILLARY SERVICES										
075	Patient Supplies	242	242	242						55,617	55,617
077	Specialized Support Surfaces									43,949	43,949
080	Physical Therapy									140,644	140,644
081	Respiratory Therapy									0	0
082	Occupational Therapy									98,344	98,344
083	Speech Pathology									89,613	89,613
085	Pharmacy									72,478	72,478
090	Laboratory									11,205	11,205
095	Home Health Services									0	0
100	Other Ancillary Services									8,873	8,873
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	6,358	6,358	6,358	79,726	42,567	1,643,680	1,643,680	1,643,680	2,870,250	2,870,250
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									3,337	3,337
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	8,712	8,146	8,099	79,726	42,567	1,643,680	1,643,680	1,643,680	3,394,310	3,394,310
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 48,224 0.029339044	\$ 88,608 0.053908303			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 72,853 8.94340781	\$ 115,643 14.27871838	\$ 41,592 0.52168665	\$ 234,381 5.50617286	\$ - 0.00000000	\$ 4,366 0.00265609	\$ 81,611 0.04965139	\$ 10,241 0.00301710	\$ 63,123 0.01859671
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 105,384 12.93690155	\$ 13,954 1.72293300	\$ 18,204 0.22833533	\$ 132,284 3.10766072	\$ 419 0.00025492	\$ 14,569 0.00886368	\$ 3,632 0.00220968	\$ 6,465 0.00190465	\$ 8,080 0.00238045
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 347,098 39.84136823	\$ 22,550 2.76825613	\$ 2,003 0.24727156	\$ 4,629 0.05805565	\$ 32,657 0.76718948	\$ - 0.00000000	\$ 8,057 0.00490186	\$ - 0.00000000	\$ 18,900 0.00556811	\$ - 0.00000000

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
RHEEM VALLEY CONVALESCENT HOSPITAL

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

Provider NPI:
1952496077

OSHPD Facility Number:
206070933

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	\$ 55,906	\$ 0	\$ 55,906	(Sch 3)
005	.20-.39	Fringe Benefits	6200	16,947	0	16,947	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	105,384	0	105,384	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 178,237	\$ 0	\$ 178,237	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 92,575	\$ 0	\$ 92,575	(Sch 3)
010	.20-.39	Fringe Benefits	6300	22,648	0	22,648	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	13,346	0	13,346	(Sch 4)
010		Housekeeping - Total	6300	\$ 128,569	\$ 0	\$ 128,569	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 327	\$ 0	\$ 327	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	16,423	0	16,423	(Sch 5)
025		Depreciation: Equipment	7140	24,652	0	24,652	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	290,500	0	290,500	(Sch 5)
040		Property Taxes	7300	14,973	0	14,973	(Sch 5)
045		Property Insurance	7400	5,540	0	5,540	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	223	0	223	(Sch 6)
055		Interest - Other	7600	\$ 0	\$ 0	\$ 0	(Sch 6)
057		Subtotal 005 - 055		\$ 659,444	\$ 0	\$ 659,444	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 0	\$ 0	\$ 0	(Sch 3)
060	.20-.39	Fringe Benefits	6400	0	0	0	(Sch 3)
060	.79	Agency Staff	6400	50,108	(11,024)	39,084	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	5,597	11,024	16,621	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 55,705	\$ 0	\$ 55,705	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 170,193	\$ 0	\$ 170,193	(Sch 3)
065	.20-.39	Fringe Benefits	6500	46,493	0	46,493	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	121,113	0	121,113	(Sch 4)
065		Dietary - Total	6500	\$ 337,799	\$ 0	\$ 337,799	
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	36,078	0	36,078	(Sch 4)
075		Patient Supplies - Total	8100	\$ 36,078	\$ 0	\$ 36,078	
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	43,949	0	43,949	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 43,949	\$ 0	\$ 43,949	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
RHEEM VALLEY CONVALESCENT HOSPITAL

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

Provider NPI:
1952496077

OSHPD Facility Number:
206070933

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
080		Physical Therapy					
080	.01-.19	Salaries and Wages	8200	\$ 0	\$ 0	\$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200	0	0	0	(Sch 2)
080	.79	Agency Staff	8200	0	0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	140,644	0	140,644	(Sch 4)
080		Physical Therapy - Total	8200	\$ 140,644	\$ 0	\$ 140,644	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$ 0	\$ 0	\$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220	0	0	0	(Sch 2)
081	.79	Agency Staff	8220	0	0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220	0	0	0	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$ 0	\$ 0	\$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250	0	0	0	(Sch 2)
082	.79	Agency Staff	8250	0	0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	98,344	0	98,344	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 98,344	\$ 0	\$ 98,344	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$ 0	\$ 0	\$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280	0	0	0	(Sch 2)
083	.79	Agency Staff	8280	0	0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	89,613	0	89,613	(Sch 4)
083		Speech Pathology - Total	8280	\$ 89,613	\$ 0	\$ 89,613	
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	72,478	0	72,478	(Sch 4)
085		Pharmacy - Total	8300	\$ 72,478	\$ 0	\$ 72,478	
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	11,205	0	11,205	(Sch 4)
090		Laboratory - Total	8400	\$ 11,205	\$ 0	\$ 11,205	
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	8,873	0	8,873	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 8,873	\$ 0	\$ 8,873	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
RHEEM VALLEY CONVALESCENT HOSPITAL

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

Provider NPI:
1952496077

OSHPD Facility Number:
206070933

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		\$ 501,184	\$ 0	\$ 501,184	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,260,725	\$ 0	\$ 1,260,725	(Sch 2)
105	.20-.39	Fringe Benefits	6110	317,026	0	317,026	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	65,929	0	65,929	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 1,643,680	\$ 0	\$ 1,643,680	
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:
RHEEM VALLEY CONVALESCENT HOSPITAL

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

Provider NPI:
1952496077

OSHPD Facility Number:
206070933

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	3,337	0	3,337 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 3,337	\$ 0	\$ 3,337
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		\$ 1,647,017	\$ 0	\$ 1,647,017
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 40,571	\$ 0	\$ 40,571 (Sch 2)
155	.20-.39	Fringe Benefits	6600	7,653	0	7,653 (Sch 2)
155	.49	Agency Staff	6600	0	0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	419	0	419 (Sch 4)
155		Social Services - Total	6600	\$ 48,643	\$ 0	\$ 48,643

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
RHEEM VALLEY CONVALESCENT HOSPITAL

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

Provider NPI:
1952496077

OSHPD Facility Number:
206070933

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	\$ 63,456	\$ 0	\$ 63,456	(Sch 2)
160	.20-.39	Fringe Benefits	6700	25,152	0	25,152	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	11,813	0	11,813	(Sch 4)
160		Activities - Total	6700	\$ 100,421	\$ 0	\$ 100,421	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 174,347	\$ 0	\$ 174,347	(Sch 6)
165	.20-.39	Fringe Benefits	6900	52,934	0	52,934	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	302,688	0	302,688	(Sch 6)
165		Administration - Total	6900	\$ 529,969	\$ 0	\$ 529,969	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 47,103	\$ 0	\$ 47,103	(Sch 3)
166	.20-.39	Fringe Benefits	6900	16,020	0	16,020	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	8,080	0	8,080	(Sch 4)
166		Medical Records - Total	6900	\$ 71,203	\$ 0	\$ 71,203	
167		CDPH Licensing Fees	6900	\$ 11,760	\$ 0	\$ 11,760	(Sch 6)
168		Professional Liability Insurance	6900	\$ 28,020	\$ 0	\$ 28,020	(Sch 6)
169		Quality Assurance Fees	6900	\$ 189,619	\$ 0	\$ 189,619	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 67,749	\$ 0	\$ 67,749	(Sch 3)
170	.20-.39	Fringe Benefits	6800	13,862	0	13,862	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	3,632	0	3,632	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 85,243	\$ 0	\$ 85,243	
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		\$ 1,064,878	\$ 0	\$ 1,064,878	
200		Total		\$ 4,266,027	\$ 0	\$ 4,266,027	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 79,699	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name							Fiscal Period		Provider NPI		Adjustments
RHEEM VALLEY CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1952496077		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 for information purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1. Sections 2300 and 2304	\$0	\$79,699	\$79,699	

Provider Name							Fiscal Period	Provider NPI		Adjustments
RHEEM VALLEY CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1952496077		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.				
RECLASSIFICATION OF REPORTED COST										
2	10.5	060	3	8A-1	060	3	Laundry and Linen - Agency Staff	\$50,108	(\$11,024)	\$39,084
	10.5	060	4	8A-1	060	4	Laundry and Linen - Other - Nonlabor	5,597	11,024	16,621
							To reclassify the nonlabor portion of agency costs to the appropriate cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Section 52502(c)(1)			

Provider Name							Fiscal Period			Provider NPI		Adjustments
RHEEM VALLEY CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1952496077		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>ADJUSTMENT TO REPORTED PATIENT DAYS</u>												
3	4.1	5	2	1	15	N/A	Medi-Cal Nursing Facility Days 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 25, 2013 Report Date: March 13, 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			9,414	(66)	9,348