

**REPORT  
ON THE  
RATE SETTING AUDIT**

**RIVIERA HEALTHCARE CENTER  
PICO RIVERA, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1407831118**

**FISCAL PERIOD ENDED  
DECEMBER 31, 2011**

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

**Section Chief: Margaret A. Varho  
Audit Supervisor: Margaret A. Varho  
Auditor: Oscar Herrera**



TOBY DOUGLAS  
DIRECTOR

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



EDMUND G. BROWN JR.  
GOVERNOR

Date: July 31, 2013

David Weaver, Administrator  
Riviera Healthcare Center  
8203 Telegraph Road  
Pico Rivera, CA 90660

RIVIERA HEALTHCARE CENTER  
NATIONAL PROVIDER IDENTIFIER (NPI) 1407831118  
FISCAL PERIOD ENDED DECEMBER 31, 2011

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

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

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules
2. Audit adjustments that include a summary of the total due the State in the amount of \$96,109, which resulted from Medi-Cal overpayments

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

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

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

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

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—Santa Ana at (714) 558-4434.

***(Original signed by Margaret Varho)***

Margaret A. Varho, Chief  
Audits Section—Santa Ana  
Financial Audits Branch

Certified

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

Provider Name:  
RIVIERA HEALTHCARE CENTER

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

Provider NPI:  
1407831118

OSHPD Facility No.:  
206190656

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	\$ 3,958,889	\$ 74.34
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 1,217,091	\$ 22.85
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 613,859	\$ 11.53
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 96,237	\$ 1.81
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 32,065	\$ 0.60
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 28,096	\$ 0.53
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 53,329	\$ 1.00
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 564,070	\$ 10.59
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 1,153,824	\$ 21.67
11	Cost of Routine Service/Audited Total Costs	\$ 7,742,889	\$ 7,717,461	\$ 144.92
12	Total Patient Days (Adj )	53,255	53,255	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 145.39	\$ 144.92	
14	Overpayments (Adj 6)	\$ 0	\$ (96,109)	
15	Medi-Cal Days (Adj 5)	41,884	41,810	
16	Medi-Cal Managed Care Days (Adj )		0	
<b>INTERMEDIATE CARE</b>				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
18	Total Patient Days (Adj )	0	0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj )	\$ 0	\$ 0	
<b>MENTALLY DISORDERED CARE</b>				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
22	Total Patient Days (Adj )	0	0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj )	\$ 0	\$ 0	
<b>DEVELOPMENTALLY DISABLED CARE</b>				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
26	Total Patient Days (Adj )	0	0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj )	\$ 0	\$ 0	
<b>SUBACUTE CARE</b>				
29	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
37	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
38	Cost of Administration (Subacute Care Sch.1, Ln. 34)	\$ N/A	\$ 0	\$ 0.00
39	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
40	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
41	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
42	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

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

**Provider Name:**  
RIVIERA HEALTHCARE CENTER

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

**Provider NPI:**  
1407831118

**OSHPD Facility No.:**  
206190656

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

ALLOCATION OF GENERAL SERVICES  
DIRECT CARE LABOR

Provider Name:  
RIVIERA HEALTHCARE CENTER

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

Provider NPI:  
1407831118

OSHPD Facility No.:  
206190656

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	\$ 117,280	\$ 117,280		
160	Activities	129,088		\$ 129,088	
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	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
	<b>ROUTINE SERVICES</b>				
105	Skilled Nursing Care	3,712,521	117,280	129,088	3,958,889 *
110	Intermediate Care	0	0	0	0 *
115	Mentally Disordered Care	0	0	0	0 *
120	Developmentally Disabled Care	0	0	0	0 *
125	Subacute Care	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0 *
128	Transitional Inpatient Care	0	0	0	0 *
130	Hospice Inpatient Care	0	0	0	0 *
135	Other Routine Services	0	0	0	0 *
	<b>NONREIMBURSABLE</b>				
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	<b>TOTAL</b>	<b>\$ 3,958,889</b>	<b>\$ 117,280</b>	<b>\$ 129,088</b>	<b>\$ 3,958,889</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
INDIRECT CARE LABOR

Provider Name:  
RIVIERA HEALTHCARE CENTER

Provider NPI:  
1407831118

OSHPD Facility Number:  
206190656

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	\$ 120,397	\$ 120,397										
010	Housekeeping	108,839	333	\$ 109,172									
060	Laundry and Linen	105,148	2,102	1,912	\$ 109,162								
065	Dietary	637,681	11,997	10,909	0	\$ 660,587							
155	Social Services	N/A	4,957	4,507	0	0	\$ 9,464						
160	Activities	N/A	0	0	0	0	0	\$ -					
165	Administration	N/A	8,058	7,327	0	0	0	0		\$ 15,384	\$ 15,384		
166	Medical Records	147,264	1,449	1,317	0	0	0	0		150,030		\$ 150,030	
170	Inservice Education - Nursing	140,274	598	544	0	0	0	0	\$ 141,416				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies		1,295	1,177	0	0	0	0	0	2,472	148	1,444	\$ 4,064
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	396	3,859	4,254
080	Physical Therapy		604	549	0	0	0	0	0	1,154	942	9,187	11,283
081	Respiratory Therapy		0	0	0	0	0	0	0	0	118	1,153	1,272
082	Occupational Therapy		598	544	0	0	0	0	0	1,142	661	6,451	8,254
083	Speech Pathology		598	544	0	0	0	0	0	1,142	221	2,156	3,519
085	Pharmacy		0	0	0	0	0	0	0	0	408	3,975	4,382
090	Laboratory		0	0	0	0	0	0	0	0	195	1,906	2,101
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	315	3,068	3,382
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		87,809	79,843	109,162	660,587	9,464	0	141,416	1,088,280	11,980	116,832	1,217,091*
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	0	0	0	0	0	0	0	0	0	0
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 1,259,603	\$ 120,397	\$ 109,172	\$ 109,162	\$ 660,587	\$ 9,464	\$ -	\$ 141,416	\$ 1,094,188	\$ 15,384	\$ 150,030	\$ 1,259,603

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
OTHER - NONLABOR

Provider Name:  
RIVIERA HEALTHCARE CENTER

Provider NPI:  
1407831118

OSHPD Facility Number:  
206190656

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	\$ 205,185	\$ 205,185										
010	Housekeeping	31,750	567	\$ 32,317									
060	Laundry and Linen	23,116	3,583	566	\$ 27,265								
065	Dietary	87,136	20,446	3,229	0	\$ 110,811							
155	Social Services	6,029	8,447	1,334	0	0	\$ 15,811						
160	Activities	74	0	0	0	0	0	\$ 74					
165	Administration	N/A	13,732	2,169	0	0	0	0		\$ 15,901	\$ 15,901		
166	Medical Records	23,888	2,469	390	0	0	0	0		26,747		\$ 26,747	
170	Inservice Education - Nursing	0	1,019	161	0	0	0	0	\$ 1,180				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies	64,584	2,206	348	0	0	0	0	0	67,139	153	257	\$ 67,549
077	Specialized Support Surfaces	189,838	0	0	0	0	0	0	0	189,838	409	688	190,935
080	Physical Therapy	448,962	1,030	163	0	0	0	0	0	450,154	974	1,638	452,766
081	Respiratory Therapy	56,747	0	0	0	0	0	0	0	56,747	122	206	57,075
082	Occupational Therapy	314,372	1,019	161	0	0	0	0	0	315,552	684	1,150	317,386
083	Speech Pathology	103,075	1,019	161	0	0	0	0	0	104,255	228	384	104,868
085	Pharmacy	195,544	0	0	0	0	0	0	0	195,544	421	709	196,674
090	Laboratory	93,771	0	0	0	0	0	0	0	93,771	202	340	94,313
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	150,926	0	0	0	0	0	0	0	150,926	325	547	151,798
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	252,226	149,647	23,635	27,265	110,811	15,811	74	1,180	580,648	12,383	20,828	613,859 *
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	0	0	0	0	0	0	0	0	0	0	0	0
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 2,247,223</b>	<b>\$ 205,185</b>	<b>\$ 32,317</b>	<b>\$ 27,265</b>	<b>\$ 110,811</b>	<b>\$ 15,811</b>	<b>\$ 74</b>	<b>\$ 1,180</b>	<b>\$ 2,204,575</b>	<b>\$ 15,901</b>	<b>\$ 26,747</b>	<b>\$ 2,247,223</b>

\* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
RIVIERA HEALTHCARE CENTER

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

Provider NPI:  
1407831118

OSHPD Facility Number:  
206190656

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)	\$ 100,592	75%							
	Property Tax (line 40)	33,516	25%	\$ 134,108						
005	Plant Operations and Maintenance			2,401	\$ 2,401					
010	Housekeeping			364	7	\$ 371				
060	Laundry and Linen			2,300	42	6	\$ 2,348			
065	Dietary			13,124	239	37	0	\$ 13,400		
155	Social Services			5,422	99	15	0	0	\$ 5,536	
160	Activities			0	0	0	0	0	0	\$ -
165	Administration			8,815	161	25	0	0	0	0
166	Medical Records			1,585	29	4	0	0	0	0
170	Inservice Education - Nursing			654	12	2	0	0	0	0
<b>ANCILLARY SERVICES</b>										
075	Patient Supplies			1,416	26	4	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			661	12	2	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			654	12	2	0	0	0	0
083	Speech Pathology			654	12	2	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			96,057	1,751	271	2,348	13,400	5,536	0
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
<b>NONREIMBURSABLE</b>										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	0	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 134,108</b>	<b>100%</b>	<b>\$ 134,108</b>	<b>\$ 2,401</b>	<b>\$ 371</b>	<b>\$ 2,348</b>	<b>\$ 13,400</b>	<b>\$ 5,536</b>	<b>\$ -</b>

\* (To Schedule 1)

## ALLOCATION OF CAPITAL COSTS

Provider Name:  
RIVIERA HEALTHCARE CENTER

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

Provider NPI:  
1407831118

OSHPD Facility Number:  
206190656

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 75% Of Total	Property Tax 25% Of Total
	<b>GENERAL SERVICES</b>									
	Capital Related (excluding lines 40 & 45)	\$ 100,592	75%							
	Property Tax (line 40)	33,516	25%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 9,000	\$ 9,000				
166	Medical Records				1,618		\$ 1,618			
170	Inservice Education - Nursing			\$ 668						
	<b>ANCILLARY SERVICES</b>									
075	Patient Supplies			0	1,446	87	16	\$ 1,548	\$ 1,161	\$ 387
077	Specialized Support Surfaces			0	0	231	42	273	205	68
080	Physical Therapy			0	675	551	99	1,325	994	331
081	Respiratory Therapy			0	0	69	12	82	61	20
082	Occupational Therapy			0	668	387	70	1,125	843	281
083	Speech Pathology			0	668	129	23	821	615	205
085	Pharmacy			0	0	238	43	281	211	70
090	Laboratory			0	0	114	21	135	101	34
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	184	33	217	163	54
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			668	120,033	7,009	1,260	128,302	96,237	32,065
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	0	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 134,108	100%	\$ 668	\$ 123,490	\$ 9,000	\$ 1,618	\$ 134,108	\$ 100,592	\$ 33,516

\* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:  
RIVIERA HEALTHCARE CENTER

Provider NPI:  
1407831118

OSHPD Facility Number:  
206190656

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. 64% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 3% of Total	Quality Assur. Fees 31% of Total	Caregiver Training 0% of Total
<b>GENERAL SERVICES</b>														
045	Property Insurance	\$ 6,960												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,474,731												
	Total Costs Allocable as Administration	1,481,691	64%											
167	CDPH Licensing Fees	36,080	2%											
168	Professional Liability Insurance	68,483	3%											
169	Quality Assurance Fees	724,355	31%											
174	Caregiver Training	0	0%											
	Total	2,310,609	100%						\$ 2,310,609					
<b>ANCILLARY SERVICES</b>														
075	Patient Supplies			\$ -	\$ 2,472	\$ 67,139	\$ 1,446	\$ 71,057	22,244	\$ 14,264	\$ 347	\$ 659	\$ 6,973	\$ -
077	Specialized Support Surfaces			0	0	189,838	0	189,838	59,427	38,108	928	1,761	18,630	0
080	Physical Therapy			0	1,154	450,154	675	451,983	141,490	90,731	2,209	4,194	44,356	0
081	Respiratory Therapy			0	0	56,747	0	56,747	17,764	11,391	277	527	5,569	0
082	Occupational Therapy			0	1,142	315,552	668	317,362	99,348	63,707	1,551	2,945	31,145	0
083	Speech Pathology			0	1,142	104,255	668	106,065	33,203	21,291	518	984	10,409	0
085	Pharmacy			0	0	195,544	0	195,544	61,214	39,254	956	1,814	19,190	0
090	Laboratory			0	0	93,771	0	93,771	29,354	18,824	458	870	9,202	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	150,926	0	150,926	47,246	30,297	738	1,400	14,811	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			3,958,889	1,088,280	580,648	120,033	5,747,850	1,799,320	1,153,824	28,096	53,329	564,070	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	0	0	0	0	0	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	<b>SUBTOTAL</b>	\$ 2,310,609		\$ 3,958,889	\$ 1,094,188	\$ 2,204,575	\$ 123,490	\$ 7,381,142	\$ 2,310,609					
	Total Administrative Costs							\$ 2,310,609		\$ 1,481,691	\$ 36,080	\$ 68,483	\$ 724,355	\$ -
	Unit Cost Multiplier							0.31304222						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 165,415	\$ 42,648	\$ 10,618	\$ 218,681							
	<b>TOTAL FACILITY COSTS</b>							\$ 9,910,432						

\* (To Schedule 1)

## STATISTICS FOR COST ALLOCATION

Provider Name:  
RIVIERA HEALTHCARE CENTER

Provider NPI:  
1407831118

OSHPD Facility Number:  
206190656

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 4)	Plant Ops (SQ FT) 5 (Adj 4)	Hskpng (SQ FT) 10 (Adj 4)	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)
	<b>GENERAL SERVICES</b>										
005	Plant Operations and Maintenance	356									
010	Housekeeping	54	54								
060	Laundry and Linen	341	341	341							
065	Dietary	1,946	1,946	1,946							
155	Social Services	804	804	804							
160	Activities										
165	Administration	1,307	1,307	1,307							
166	Medical Records	235	235	235							
170	Inservice Education - Nursing	97	97	97							
	<b>ANCILLARY SERVICES</b>										
075	Patient Supplies	210	210	210						71,057	71,057
077	Specialized Support Surfaces									189,838	189,838
080	Physical Therapy	98	98	98						451,983	451,983
081	Respiratory Therapy									56,747	56,747
082	Occupational Therapy	97	97	97						317,362	317,362
083	Speech Pathology	97	97	97						106,065	106,065
085	Pharmacy									195,544	195,544
090	Laboratory									93,771	93,771
095	Home Health Services									0	0
100	Other Ancillary Services									150,926	150,926
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care	14,243	14,243	14,243	106,510	154,761	3,964,747	3,964,747	3,964,747	5,747,850	5,747,850
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									0	0
145	Other Nonreimbursable									0	0
	<b>TOTAL STATISTICS</b>	19,885	19,529	19,475	106,510	154,761	3,964,747	3,964,747	3,964,747	7,381,142	7,381,142
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 117,280 0.029580702	\$ 129,088 0.03255895			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 120,397 6.16503661	\$ 109,172 5.60574644	\$ 109,162 1.02489754	\$ 660,587 4.26843290	\$ 9,464 0.00238696	\$ - 0.00000000	\$ 141,416 0.03566830	\$ 15,384 0.00208429	\$ 150,030 0.02032614
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 205,185 10.50668237	\$ 32,317 1.65942803	\$ 27,265 0.25598201	\$ 110,811 0.71601535	\$ 15,811 0.00398778	\$ 74 0.00001866	\$ 1,180 0.00029765	\$ 15,901 0.00215429	\$ 26,747 0.00362370
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 134,108 6.74417903	\$ 2,401 0.12294166	\$ 371 0.01904105	\$ 2,348 0.02204658	\$ 13,400 0.08658816	\$ 5,536 0.00139643	\$ - 0.00000000	\$ 668 0.00016847	\$ 9,000 0.00121935	\$ 1,618 0.00021924

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
RIVIERA HEALTHCARE CENTER

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

Provider NPI:  
1407831118

OSHPD Facility Number:  
206190656

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	\$ 93,124	\$ 0	\$ 93,124	(Sch 3)
005	.20-.39	Fringe Benefits	6200	24,673	0	24,673	(Sch 3)
005	.79	Agency Staff	6200	2,600	0	2,600	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	205,185	0	205,185	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 325,582	\$ 0	\$ 325,582	
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	108,839	0	108,839	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	31,750	0	31,750	(Sch 4)
010		Housekeeping - Total	6300	\$ 140,589	\$ 0	\$ 140,589	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 12,265	\$ 0	\$ 12,265	(Sch 5)
020		Depreciation: Leasehold Improvements	7130		0	0	(Sch 5)
025		Depreciation: Equipment	7140	16,384	0	16,384	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	22,866	0	22,866	(Sch 5)
040		Property Taxes	7300	33,516	0	33,516	(Sch 5)
045		Property Insurance	7400	6,960	0	6,960	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	49,077	0	49,077	(Sch 6)
055		Interest - Other	7600	\$	\$ 0	\$ 0	(Sch 6)
057		<b>Subtotal 005 - 055</b>		\$ 607,239	\$ 0	\$ 607,239	
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	105,148	0	105,148	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	23,116	0	23,116	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 128,264	\$ 0	\$ 128,264	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$	\$ 0	\$ 0	(Sch 3)
065	.20-.39	Fringe Benefits	6500		0	0	(Sch 3)
065	.79	Agency Staff	6500	637,681	0	637,681	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	87,136	0	87,136	(Sch 4)
065		Dietary - Total	6500	\$ 724,817	\$ 0	\$ 724,817	
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	64,584	0	64,584	(Sch 4)
075		Patient Supplies - Total	8100	\$ 64,584	\$ 0	\$ 64,584	
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	189,838	0	189,838	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 189,838	\$ 0	\$ 189,838	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
RIVIERA HEALTHCARE CENTER

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

Provider NPI:  
1407831118

OSHPD Facility Number:  
206190656

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		0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	448,962	0	448,962	(Sch 4)
080		Physical Therapy - Total	8200	\$ 448,962	\$ 0	\$ 448,962	
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	56,747	0	56,747	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 56,747	\$ 0	\$ 56,747	
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		0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	314,372	0	314,372	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 314,372	\$ 0	\$ 314,372	
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		0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	103,075	0	103,075	(Sch 4)
083		Speech Pathology - Total	8280	\$ 103,075	\$ 0	\$ 103,075	
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	195,544	0	195,544	(Sch 4)
085		Pharmacy - Total	8300	\$ 195,544	\$ 0	\$ 195,544	
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	93,771	0	93,771	(Sch 4)
090		Laboratory - Total	8400	\$ 93,771	\$ 0	\$ 93,771	
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	150,926	0	150,926	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 150,926	\$ 0	\$ 150,926	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
RIVIERA HEALTHCARE CENTER

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

Provider NPI:  
1407831118

OSHPD Facility Number:  
206190656

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		\$ 1,617,819	\$ 0	\$ 1,617,819	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 3,008,054	\$ (14,238)	\$ 2,993,816	(Sch 2)
105	.20-.39	Fringe Benefits	6110	722,123	(3,418)	718,705	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	252,226	0	252,226	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 3,982,403	\$ (17,656)	\$ 3,964,747	
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:  
RIVIERA HEALTHCARE CENTER

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

Provider NPI:  
1407831118

OSHPD Facility Number:  
206190656

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		0	0	(Sch 4)
140		Beauty and Barber - Total	8900	\$ 0	\$ 0	\$ 0	
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>		\$ 3,982,403	\$ (17,656)	\$ 3,964,747	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	\$ 87,971	\$ 0	\$ 87,971	(Sch 2)
155	.20-.39	Fringe Benefits	6600	29,309	0	29,309	(Sch 2)
155	.49	Agency Staff	6600		0	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600	6,029	0	6,029	(Sch 4)
155		Social Services - Total	6600	\$ 123,309	\$ 0	\$ 123,309	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
RIVIERA HEALTHCARE CENTER

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

Provider NPI:  
1407831118

OSHPD Facility Number:  
206190656

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	\$ 88,526	\$ 0	\$ 88,526	(Sch 2)
160	.20-.39	Fringe Benefits	6700	28,818	0	28,818	(Sch 2)
160	.49	Agency Staff	6700	11,744	0	11,744	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	74	0	74	(Sch 4)
160		Activities - Total	6700	\$ 129,162	\$ 0	\$ 129,162	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 1,288,260	\$ (776,821)	\$ 511,439	(Sch 6)
165	.20-.39	Fringe Benefits	6900	150,085	(21,036)	129,049	(Sch 6)
165	.49	Agency Staff	6900	14,108	0	14,108	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	10,094	810,041	820,135	(Sch 6)
165		Administration - Total	6900	\$ 1,462,547	\$ 12,184	\$ 1,474,731	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 115,712	\$ 0	\$ 115,712	(Sch 3)
166	.20-.39	Fringe Benefits	6900	31,552	0	31,552	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	23,888	0	23,888	(Sch 4)
166		Medical Records - Total	6900	\$ 171,152	\$ 0	\$ 171,152	
167		CDPH Licensing Fees	6900	\$ 36,080	\$ 0	\$ 36,080	(Sch 6)
168		Professional Liability Insurance	6900	\$ 68,483	\$ 0	\$ 68,483	(Sch 6)
169		Quality Assurance Fees	6900	\$ 724,355	\$ 0	\$ 724,355	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 112,382	\$ 0	\$ 112,382	(Sch 3)
170	.20-.39	Fringe Benefits	6800	27,892	0	27,892	(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	\$ 140,274	\$ 0	\$ 140,274	
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>		\$ 2,855,362	\$ 12,184	\$ 2,867,546	
200		<b>Total</b>		\$ 9,915,904	\$ (5,472)	\$ 9,910,432	

210	0.24	Total Facility Group Health Insurance (Adj 1) *	6900			\$ 201,822	
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\* For informational purposes only, this amount is included in various cost centers above.









Provider Name							Fiscal Period		Provider NPI		Adjustments
RIVIERA HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1407831118		6
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					
1	Not Reported			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	\$201,822	\$201,822	

Provider Name							Fiscal Period	Provider NPI		Adjustments
RIVIERA HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1407831118		6
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>RECLASSIFICATION OF REPORTED COSTS</u></b>										
2	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages	\$3,008,054	(\$14,238)	\$2,993,816
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	722,123	(3,418)	718,705
	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	1,288,260	14,238	1,302,498 *
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	150,085	3,418	153,503 *
							To reclassify Central Supply Clerk wages and benefits to the Administration cost center. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000(b) and 52501			

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments	
RIVIERA HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1407831118		6	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<b><u>ADJUSTMENT TO REPORTED COSTS</u></b>											
3	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	*	\$1,302,498	(\$791,059)	\$511,439
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	*	153,503	(24,454)	129,049
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor		10,094	810,041	820,135
To reconcile the reported expenses to agree with the provider's general ledger. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304											

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
RIVIERA HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1407831118		6
Report References							Explanation of Audit Adjustments				
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<b><u>ADJUSTMENT TO REPORTED STATISTICS</u></b>											
4	10.7	065	1	7	065	N/A	Dietary (Square Feet)	210	1,736	1,946	
	10.7	075	1,2,3	7	075	N/A	Patient Supplies	0	210	210	
	10.7	175	1	7	N/A	N/A	Total - Square Feet	17,939	1,946	19,885	
	10.7	175	2	7	N/A	N/A	Total - Square Feet	19,319	210	19,529	
	10.7	175	3	7	N/A	N/A	Total - Square Feet	19,265	210	19,475	
							To adjust square footage statistics to agree with the provider's records in order to properly allocate indirect costs. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306				

Provider Name							Fiscal Period			Provider NPI		Adjustments
RIVIERA HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1407831118		6
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
<b><u>ADJUSTMENT TO REPORTED PATIENT DAYS</u></b>												
5	4.1	5	2	1	15	N/A	Medi-Cal Days		41,884	(74)	41,810	
							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 September 30, 2012 Report Date: October 26, 2012 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408 CCR, Title 22, Section 51541					

Provider Name							Fiscal Period			Provider NPI		Adjustments
RIVIERA HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1407831118		6
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>												
6	Not Reported			1	14	N/A	Overpayments To recover outstanding Medi-Cal credit balances. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761 and 51458.1		\$0	\$96,109	\$96,109	