

**REPORT
ON THE
RATE SETTING AUDIT**

**RIVER VALLEY CARE CENTER
LIVE OAK, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1720386956**

**FISCAL PERIOD
JUNE 7, 2011 THROUGH DECEMBER 31, 2011**

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

**Section Chief: Patricia M. Fox
Audit Supervisor: Woosung Lee
Auditor: Jing H. Zhang**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

June 28, 2013

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

RIVER VALLEY CARE CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1720386956
FISCAL PERIOD JUNE 7, 2011 THROUGH DECEMBER 31, 2011

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

This report includes the summary of Facility Cost per Patient Day and supporting schedules and audit adjustments that include a summary of the total due the State in the amount of \$1,783, which resulted from Medi-Cal overpayments. The data presented in these schedules represents the reported Medi-Cal program costs for the above fiscal period. Please note that the cost per day in the accompanying schedules may differ from the facility's filed Integrated Disclosure and Medi-Cal Cost Report due to the fact that the schedules used reported statistics on page 10.7 and the reported cost on page 10.5 of the Disclosure Report. These pages are specifically designed for the cost per day calculation under the AB 1629 reimbursement methodology.

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

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

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

Chief
Department of Health Care Services
Office of Administrative Hearings and Appeals
1029 J Street, Suite 200
Sacramento, CA 95814
(916) 322-5603

The written notice of disagreement must be received by the Department within 60 calendar days from the day you receive this letter. A copy of this notice should be sent to:

United States Postal Service (USPS)

Assistant Chief Counsel
Department of Health Care Services
Office of Legal Services
MS 0010
PO Box 997413
Sacramento, CA 95899

Courier (UPS, FedEx, etc.)

Assistant Chief Counsel
Department of Health Care Services
Office of Legal Services
MS 0010
1501 Capitol Avenue, Suite 71.5001
Sacramento, CA 95814
(916) 440-7700

The procedures that govern an appeal are contained in Welfare and Institutions Code, Section 14171, and California Code of Regulations, Title 22, Section 51016, et seq.

If you have questions regarding this report, you may call the Audits Section—San Diego at (619) 688-3200.

Original Signed by

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

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
RIVER VALLEY CARE CENTER

Fiscal Period:
JUNE 7, 2011 THROUGH DECEMBER 31, 2011

NPI:
1720386956

OSHPD Facility No.:
206514008

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	\$ 1,399,856	\$ 77.77
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 390,510	\$ 21.70
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 391,191	\$ 21.73
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 149,106	\$ 8.28
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 14,734	\$ 0.82
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 9,085	\$ 0.50
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 35,076	\$ 1.95
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 200,172	\$ 11.12
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 834,488	\$ 46.36
11	Cost of Routine Service/Audited Total Costs	\$ 3,468,810.00	\$ 3,424,219	\$ 190.24
12	Total Patient Days (Adj)	17,999	17,999	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 192.72	\$ 190.24	
14	Overpayments (Adjs 3, 4)	\$ 0	\$ 1,783	
15	Medi-Cal Days (Adj 2)	13,901	13,879	
16	Medi-Cal Managed Care Days (Adj)		0	
INTERMEDIATE CARE				
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	
MENTALLY DISORDERED CARE				
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	
DEVELOPMENTALLY DISABLED CARE				
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	
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:
RIVER VALLEY CARE CENTER

Fiscal Period:
JUNE 7, 2011 THROUGH DECEMBER 31, 2011

NPI:
1720386956

OSHPD Facility No.:
206514008

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	\$ 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	
HOSPICE INPATIENT CARE				
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	
OTHER ROUTINE SERVICES				
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:
RIVER VALLEY CARE CENTER

Fiscal Period:
JUNE 7, 2011 THROUGH DECEMBER 31, 2011

NPI:
1720386956

OSHPD Facility No.:
206514008

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	\$ 34,434	\$ 34,434		
160	Activities	63,279		\$ 63,279	
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	254,662	0	0	254,662
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	107,779	0	0	107,779
083	Speech Pathology	15,836	0	0	15,836
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	1,302,143	34,434	63,279	1,399,856 *
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	\$ 1,778,133	\$ 34,434	\$ 63,279	\$ 1,778,133

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
RIVER VALLEY CARE CENTER

NPI:
1720386956

OSHPD Facility Number:
206514008

Fiscal Period:
JUNE 7, 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	\$ 33,364	\$ 33,364										
010	Housekeeping	80,374	177	\$ 80,551									
060	Laundry and Linen	29,874	1,185	2,876	\$ 33,935								
065	Dietary	156,336	7,147	17,348	0	\$ 180,831							
155	Social Services	N/A	537	1,303	0	0	\$ 1,840						
160	Activities	N/A	0	0	0	0	0	\$ -					
165	Administration	N/A	3,434	8,336	0	0	0	0		\$ 11,770	\$ 11,770		
166	Medical Records	39,505	231	560	0	0	0	0		40,296		\$ 40,296	
170	Inservice Education - Nursing	65,384	0	0	0	0	0	0	\$ 65,384				
ANCILLARY SERVICES													
075	Patient Supplies		22	52	0	0	0	0	0	74	46	156	\$ 275
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	120	412	533
080	Physical Therapy		834	2,024	0	0	0	0	0	2,858	1,107	3,789	7,755
081	Respiratory Therapy		0	0	0	0	0	0	0	0	6	19	25
082	Occupational Therapy		0	0	0	0	0	0	0	0	451	1,543	1,993
083	Speech Pathology		0	0	0	0	0	0	0	0	66	226	291
085	Pharmacy		117	284	0	0	0	0	0	401	405	1,387	2,192
090	Laboratory		0	0	0	0	0	0	0	0	54	185	239
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	48	164	212
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		19,465	47,245	33,935	180,831	1,840	0	65,384	348,700	9,452	32,359	390,510 *
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		215	523	0	0	0	0	0	738	16	56	810
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 404,837	\$ 33,364	\$ 80,551	\$ 33,935	\$ 180,831	\$ 1,840	\$ -	\$ 65,384	\$ 352,771	\$ 11,770	\$ 40,296	\$ 404,837

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
RIVER VALLEY CARE CENTER

NPI:
1720386956

OSHPD Facility Number:
206514008

Fiscal Period:
JUNE 7, 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	\$ 141,054	\$ 141,054										
010	Housekeeping	19,016	748	\$ 19,764									
060	Laundry and Linen	9,369	5,009	706	\$ 15,084								
065	Dietary	132,024	30,217	4,257	0	\$ 166,498							
155	Social Services	14	2,270	320	0	0	\$ 2,604						
160	Activities	2,543	0	0	0	0	0	\$ 2,543					
165	Administration	N/A	14,520	2,045	0	0	0	0		\$ 16,565	\$ 16,565		
166	Medical Records	2,842	976	137	0	0	0	0		3,955		\$ 3,955	
170	Inservice Education - Nursing	334	0	0	0	0	0	0	\$ 334				
ANCILLARY SERVICES													
075	Patient Supplies	10,655	91	13	0	0	0	0	0	10,759	64	15	\$ 10,838
077	Specialized Support Surfaces	28,943	0	0	0	0	0	0	0	28,943	169	40	29,153
080	Physical Therapy	117	3,526	497	0	0	0	0	0	4,140	1,558	372	6,069
081	Respiratory Therapy	1,342	0	0	0	0	0	0	0	1,342	8	2	1,352
082	Occupational Therapy	526	0	0	0	0	0	0	0	526	634	151	1,312
083	Speech Pathology	0	0	0	0	0	0	0	0	0	93	22	115
085	Pharmacy	95,769	494	70	0	0	0	0	0	96,333	570	136	97,039
090	Laboratory	13,011	0	0	0	0	0	0	0	13,011	76	18	13,105
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	11,542	0	0	0	0	0	0	0	11,542	68	16	11,626
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	93,766	82,292	11,592	15,084	166,498	2,604	2,543	334	374,712	13,302	3,176	391,191 *
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	1,007	911	128	0	0	0	0	0	2,046	23	5	2,074
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 563,874	\$ 141,054	\$ 19,764	\$ 15,084	\$ 166,498	\$ 2,604	\$ 2,543	\$ 334	\$ 543,354	\$ 16,565	\$ 3,955	\$ 563,874

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
RIVER VALLEY CARE CENTER

Fiscal Period:
JUNE 7, 2011 THROUGH DECEMBER 31, 2011

NPI:
1720386956

OSHPD Facility Number:
206514008

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)	\$ 158,211	91%							
	Property Tax (line 40)	15,634	9%	\$ 173,845						
005	Plant Operations and Maintenance			4,597	\$ 4,597					
010	Housekeeping			898	24	\$ 922				
060	Laundry and Linen			6,010	163	33	\$ 6,206			
065	Dietary			36,257	985	199	0	\$ 37,440		
155	Social Services			2,724	74	15	0	0	\$ 2,813	
160	Activities			0	0	0	0	0	0	\$ -
165	Administration			17,422	473	95	0	0	0	0
166	Medical Records			1,171	32	6	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
	ANCILLARY SERVICES									
075	Patient Supplies			109	3	1	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			4,231	115	23	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			593	16	3	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			98,740	2,682	541	6,206	37,440	2,813	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			1,093	30	6	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 173,845	100%	\$ 173,845	\$ 4,597	\$ 922	\$ 6,206	\$ 37,440	\$ 2,813	\$ -

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
RIVER VALLEY CARE CENTER

Fiscal Period:
JUNE 7, 2011 THROUGH DECEMBER 31, 2011

NPI:
1720386956

OSHPD Facility Number:
206514008

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 91% Of Total	Property Tax 9% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 158,211	91%							
	Property Tax (line 40)	15,634	9%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 17,991	\$ 17,991				
166	Medical Records				1,209		\$ 1,209			
170	Inservice Education - Nursing			\$ -						
	ANCILLARY SERVICES									
075	Patient Supplies			0	113	70	5	\$ 187	\$ 170	\$ 17
077	Specialized Support Surfaces			0	0	184	12	196	179	18
080	Physical Therapy			0	4,369	1,692	114	6,174	5,619	555
081	Respiratory Therapy			0	0	9	1	9	8	1
082	Occupational Therapy			0	0	689	46	735	669	66
083	Speech Pathology			0	0	101	7	107	98	10
085	Pharmacy			0	613	619	42	1,273	1,159	115
090	Laboratory			0	0	83	6	88	80	8
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	73	5	78	71	7
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	148,423	14,447	971	163,841	149,106	14,734 *
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	1,128	25	2	1,155	1,051	104
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 173,845	100%	\$ -	\$ 154,645	\$ 17,991	\$ 1,209	\$ 173,845	\$ 158,211	\$ 15,634

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
RIVER VALLEY CARE CENTER

NPI:
1720386956

OSHPD Facility Number:
206514008

Fiscal Period:
JUNE 7, 2011 THROUGH DECEMBER 31, 2011

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Accum Costs (From Sch 2)	Accum Costs (From Sch 3)	Accum Costs (From Sch 4)	Accum Costs (From Sch 5)	Total Accum Costs	Allocated Admin. Costs	Admin. 77% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 3% of Total	Quality Assur. Fees 19% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 8,799												
055	Interest - Other	224,428												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	805,949												
	Total Costs Allocable as Administration	1,039,176	77%											
167	CDPH Licensing Fees	11,314	1%											
168	Professional Liability Insurance	43,680	3%											
169	Quality Assurance Fees	249,271	19%											
174	Caregiver Training	0	0%											
	Total	1,343,441	100%						\$ 1,343,441					
ANCILLARY SERVICES														
075	Patient Supplies			\$ -	\$ 74	\$ 10,759	\$ 113	\$ 10,946	5,198	\$ 4,021	\$ 44	\$ 169	\$ 964	\$ -
077	Specialized Support Surfaces			0	0	28,943	0	28,943	13,745	10,632	116	447	2,550	0
080	Physical Therapy			254,662	2,858	4,140	4,369	266,028	126,336	97,724	1,064	4,108	23,441	0
081	Respiratory Therapy			0	0	1,342	0	1,342	637	493	5	21	118	0
082	Occupational Therapy			107,779	0	526	0	108,305	51,434	39,785	433	1,672	9,543	0
083	Speech Pathology			15,836	0	0	0	15,836	7,520	5,817	63	245	1,395	0
085	Pharmacy			0	401	96,333	613	97,346	46,230	35,759	389	1,503	8,578	0
090	Laboratory			0	0	13,011	0	13,011	6,179	4,779	52	201	1,146	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	11,542	0	11,542	5,481	4,240	46	178	1,017	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			1,399,856	348,700	374,712	148,423	2,271,690	1,078,822	834,488	9,085	35,076	200,172	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	738	2,046	1,128	3,913	1,858	1,437	16	60	345	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 1,343,441		\$ 1,778,133	\$ 352,771	\$ 543,354	\$ 154,645	\$ 2,828,903	\$ 1,343,441					
	Total Administrative Costs							\$ 1,343,441		\$ 1,039,176	\$ 11,314	\$ 43,680	\$ 249,271	\$ -
	Unit Cost Multiplier							0.47489829						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 52,066	\$ 20,520	\$ 19,200	\$ 91,786							
	TOTAL FACILITY COSTS							\$ 4,264,130						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
RIVER VALLEY CARE CENTER

NPI:
1720386956

OSHPD Facility Number:
206514008

Fiscal Period:
JUNE 7, 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	589									
010	Housekeeping	115	115								
060	Laundry and Linen	770	770	770							
065	Dietary	4,645	4,645	4,645							
155	Social Services	349	349	349							
160	Activities										
165	Administration	2,232	2,232	2,232							
166	Medical Records	150	150	150							
170	Inservice Education - Nursing										
	ANCILLARY SERVICES										
075	Patient Supplies	14	14	14						10,946	10,946
077	Specialized Support Surfaces									28,943	28,943
080	Physical Therapy	542	542	542						266,028	266,028
081	Respiratory Therapy									1,342	1,342
082	Occupational Therapy									108,305	108,305
083	Speech Pathology									15,836	15,836
085	Pharmacy	76	76	76						97,346	97,346
090	Laboratory									13,011	13,011
095	Home Health Services									0	0
100	Other Ancillary Services									11,542	11,542
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	12,650	12,650	12,650	107,994	53,997	1,395,909	1,395,909	1,395,909	2,271,690	2,271,690
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	140	140	140						3,913	3,913
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	22,272	21,683	21,568	107,994	53,997	1,395,909	1,395,909	1,395,909	2,828,903	2,828,903
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 34,434 0.024667797	\$ 63,279 0.045331752			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 33,364 1.53871697	\$ 80,551 3.73474372	\$ 33,935 0.31422639	\$ 180,831 3.34891244	\$ 1,840 0.00131845	\$ - 0.00000000	\$ 65,384 0.04683973	\$ 11,770 0.00416075	\$ 40,296 0.01424440
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 141,054 6.50528064	\$ 19,764 0.91636254	\$ 15,084 0.13967133	\$ 166,498 3.08345894	\$ 2,604 0.00186556	\$ 2,543 0.00182175	\$ 334 0.00023927	\$ 16,565 0.00585567	\$ 3,955 0.00139816
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 173,845 7.80554059	\$ 4,597 0.21203078	\$ 922 0.04274948	\$ 6,206 0.05747030	\$ 37,440 0.69337538	\$ 2,813 0.00201521	\$ - 0.00000000	\$ - 0.00000000	\$ 17,991 0.00635958	\$ 1,209 0.00042739

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
RIVER VALLEY CARE CENTER

Fiscal Period:
JUNE 7, 2011 THROUGH DECEMBER 31, 2011

NPI:
1720386956

OSHPD Facility Number:
206514008

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	\$ 25,490	\$ 0	\$ 25,490	(Sch 3)
005	.20-.39	Fringe Benefits	6200	7,874	0	7,874	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	141,054	0	141,054	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 174,418	\$ 0	\$ 174,418	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 61,967	\$ 0	\$ 61,967	(Sch 3)
010	.20-.39	Fringe Benefits	6300	18,407	0	18,407	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	19,016	0	19,016	(Sch 4)
010		Housekeeping - Total	6300	\$ 99,390	\$ 0	\$ 99,390	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 116,826	\$ 0	\$ 116,826	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	10,686	0	10,686	(Sch 5)
025		Depreciation: Equipment	7140	25,594	0	25,594	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	5,105	0	5,105	(Sch 5)
040		Property Taxes	7300	15,634	0	15,634	(Sch 5)
045		Property Insurance	7400	8,799	0	8,799	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	0	0	0	(Sch 6)
055		Interest - Other	7600	\$ 224,428	\$ 0	\$ 224,428	(Sch 6)
057		Subtotal 005 - 055		\$ 680,880	\$ 0	\$ 680,880	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 22,912	\$ 0	\$ 22,912	(Sch 3)
060	.20-.39	Fringe Benefits	6400	6,962	0	6,962	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	9,369	0	9,369	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 39,243	\$ 0	\$ 39,243	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 122,129	\$ 0	\$ 122,129	(Sch 3)
065	.20-.39	Fringe Benefits	6500	34,207	0	34,207	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	132,024	0	132,024	(Sch 4)
065		Dietary - Total	6500	\$ 288,360	\$ 0	\$ 288,360	
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	10,655	0	10,655	(Sch 4)
075		Patient Supplies - Total	8100	\$ 10,655	\$ 0	\$ 10,655	
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	28,943	0	28,943	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 28,943	\$ 0	\$ 28,943	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
RIVER VALLEY CARE CENTER

Fiscal Period:
JUNE 7, 2011 THROUGH DECEMBER 31, 2011

NPI:
1720386956

OSHPD Facility Number:
206514008

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	\$ 162,763	\$ 0	\$ 162,763	(Sch 2)
080	.20-.39	Fringe Benefits	8200	42,181	0	42,181	(Sch 2)
080	.79	Agency Staff	8200	49,718	0	49,718	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	117	0	117	(Sch 4)
080		Physical Therapy - Total	8200	\$ 254,779	\$ 0	\$ 254,779	
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	1,342	0	1,342	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 1,342	\$ 0	\$ 1,342	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$ 56,217	\$ 0	\$ 56,217	(Sch 2)
082	.20-.39	Fringe Benefits	8250	14,605	0	14,605	(Sch 2)
082	.79	Agency Staff	8250	36,957	0	36,957	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	526	0	526	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 108,305	\$ 0	\$ 108,305	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$ 4,198	\$ 0	\$ 4,198	(Sch 2)
083	.20-.39	Fringe Benefits	8280	2,951	0	2,951	(Sch 2)
083	.79	Agency Staff	8280	8,687	0	8,687	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	0	0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 15,836	\$ 0	\$ 15,836	
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	95,769	0	95,769	(Sch 4)
085		Pharmacy - Total	8300	\$ 95,769	\$ 0	\$ 95,769	
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	13,011	0	13,011	(Sch 4)
090		Laboratory - Total	8400	\$ 13,011	\$ 0	\$ 13,011	
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	11,542	0	11,542	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 11,542	\$ 0	\$ 11,542	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
RIVER VALLEY CARE CENTER

Fiscal Period:
JUNE 7, 2011 THROUGH DECEMBER 31, 2011

NPI:
1720386956

OSHPD Facility Number:
206514008

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		\$ 540,182	\$ 0	\$ 540,182	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,048,467	\$ 0	\$ 1,048,467	(Sch 2)
105	.20-.39	Fringe Benefits	6110	253,676	0	253,676	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	93,766	0	93,766	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 1,395,909	\$ 0	\$ 1,395,909	
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:
RIVER VALLEY CARE CENTER

Fiscal Period:
JUNE 7, 2011 THROUGH DECEMBER 31, 2011

NPI:
1720386956

OSHPD Facility Number:
206514008

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	1,007	0	1,007 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 1,007	\$ 0	\$ 1,007
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		\$ 1,396,916	\$ 0	\$ 1,396,916
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 27,222	\$ 0	\$ 27,222 (Sch 2)
155	.20-.39	Fringe Benefits	6600	7,212	0	7,212 (Sch 2)
155	.49	Agency Staff	6600	0	0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	14	0	14 (Sch 4)
155		Social Services - Total	6600	\$ 34,448	\$ 0	\$ 34,448

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
RIVER VALLEY CARE CENTER

Fiscal Period:
JUNE 7, 2011 THROUGH DECEMBER 31, 2011

NPI:
1720386956

OSHPD Facility Number:
206514008

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	\$ 48,554	\$ 0	\$ 48,554	(Sch 2)
160	.20-.39	Fringe Benefits	6700	14,725	0	14,725	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	2,543	0	2,543	(Sch 4)
160		Activities - Total	6700	\$ 65,822	\$ 0	\$ 65,822	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 205,921	\$ 0	\$ 205,921	(Sch 6)
165	.20-.39	Fringe Benefits	6900	49,865	0	49,865	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	550,163	0	550,163	(Sch 6)
165		Administration - Total	6900	\$ 805,949	\$ 0	\$ 805,949	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 31,224	\$ 0	\$ 31,224	(Sch 3)
166	.20-.39	Fringe Benefits	6900	8,281	0	8,281	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	2,842	0	2,842	(Sch 4)
166		Medical Records - Total	6900	\$ 42,347	\$ 0	\$ 42,347	
167		CDPH Licensing Fees	6900	\$ 11,314	\$ 0	\$ 11,314	(Sch 6)
168		Professional Liability Insurance	6900	\$ 43,680	\$ 0	\$ 43,680	(Sch 6)
169		Quality Assurance Fees	6900	\$ 249,271	\$ 0	\$ 249,271	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 51,644	\$ 0	\$ 51,644	(Sch 3)
170	.20-.39	Fringe Benefits	6800	13,740	0	13,740	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	334	0	334	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 65,718	\$ 0	\$ 65,718	
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		\$ 1,318,549	\$ 0	\$ 1,318,549	
200		Total		\$ 4,264,130	\$ 0	\$ 4,264,130	

210	0.24	Total Facility Group Health Insurance (Adj 1) *	6900			\$ 90,308	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name							Fiscal Period		NPI		Adjustments
RIVER VALLEY CARE CENTER							JUNE 7, 2011 THROUGH DECEMBER 31, 2011		1720386956		4
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.					
<u>MEMORANDUM ADJUSTMENT</u>											
1	N/A			8	210		Total Facility Group Health Insurance To reflect Group Health Insurance in the audit report for information purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$0	\$90,308	\$90,308	

Provider Name							Fiscal Period	NPI		Adjustments
RIVER VALLEY CARE CENTER							JUNE 7, 2011 THROUGH DECEMBER 31, 2011	1720386956		4
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>										
2	4.1	5	2	1	15	Skilled Nursing Care—Medi-Cal Days To adjust Medi-Cal days to agree with the following Fiscal Intermediary payment data: Service Period: June 7, 2011 through December 31, 2011 Payment Period: June 7, 2011 through April 15, 2013 Reports Dated: May 9, 2013 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	13,901	(22)	13,879	

Provider Name							Fiscal Period			NPI		Adjustments
RIVER VALLEY CARE CENTER							JUNE 7, 2011 THROUGH DECEMBER 31, 2011			1720386956		4
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>ADJUSTMENTS TO OTHER MATTERS</u>												
3	N/A			1	14		Medi-Cal Overpayments To recover Medi-Cal overpayments because the Share of Cost was not properly deducted from the amount billed. CCR, Title 22, Section 51458.1	\$0	\$1,556	\$1,556 *		
4	N/A			1	14		Medi-Cal Overpayments To recover Medi-Cal overpayments due to insufficient documentation confirming the Share of Cost was properly deducted from the amount billed. 42 CFR 413.20 and 431.107 CMS Pub. 15-1, Sections 2300 and 2304.1 W&I Code, Sections 14105.27 and 14124.2(b) CCR, Title 22, Section 51476	* \$1,556	\$227	\$1,783		

*Balance carried forward from prior/to subsequent adjustments