

**REPORT  
ON THE  
RATE SETTING AUDIT**

**SIERRA VALLEY REHABILITATION CENTER  
PORTERVILLE, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1376524843**

**FISCAL PERIOD ENDED  
DECEMBER 31, 2011**

**Audits Section - Gardena  
Financial Audits Branch  
Audits and Investigations  
Department of Health Care Services**

**Section Chief: Maria Delgado  
Audit Supervisor: Ginn Sampson  
Auditor: Ching Chen**



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



EDMUND G. BROWN JR.  
GOVERNOR

May 10, 2013

Stephen Browne, Administrator  
Sierra Valley Rehabilitation Center  
301 West Putnam Avenue  
Porterville CA, 93257

SIERRA VALLEY REHABILITATION CENTER  
NATIONAL PROVIDER IDENTIFIER: 1376524843  
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
3. Audited Allocation of Home Office Cost

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.

Stephen Browne  
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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—Gardena at (310) 516-4757.

**Original Signed By:**

Maria Delgado, Chief  
Audits Section—Gardena  
Financial Audits Branch

Certified

cc: Gloria Fonacier  
Chief Financial Officer  
Unified Care Services  
2368 Torrance Boulevard, Suite 200  
Torrance, CA 90501

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

## Provider Name:

SIERRA VALLEY REHABILITATION CENTER

## Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

## Provider NPI:

1376524843

## OSHPD Facility No.:

206540723

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	\$ 3,570,097	\$ 83.33
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 966,036	\$ 22.55
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 899,804	\$ 21.00
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 549,535	\$ 12.83
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 57,200	\$ 1.34
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 27,385	\$ 0.64
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 231,478	\$ 5.40
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 489,759	\$ 11.43
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 863,197	\$ 20.15
11	Cost of Routine Service/Audited Total Costs	\$ 7,758,012.00	\$ 7,654,490	\$ 178.66
12	Total Patient Days (Adj )	42,845	42,845	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 181.07	\$ 178.66	
14	Overpayments (Adj )	\$	\$ 0	
15	Medi-Cal Days (Adj 10)	31,841	31,731	
16	Medi-Cal Managed Care Days (Adj 9)		45	
<b>INTERMEDIATE CARE</b>				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
18	Total Patient Days (Adj )		0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj )	\$	\$ 0	
<b>MENTALLY DISORDERED CARE</b>				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
22	Total Patient Days (Adj )		0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj )	\$	\$ 0	
<b>DEVELOPMENTALLY DISABLED CARE</b>				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
26	Total Patient Days (Adj )		0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj )	\$	\$ 0	
<b>SUBACUTE CARE</b>				
29	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
37	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
38	Cost of Administration (Subacute Care Sch.1, Ln. 34)	\$ N/A	\$ 0	\$ 0.00
39	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
40	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
41	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
42	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

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

**Provider Name:**  
SIERRA VALLEY REHABILITATION CENTER

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

**Provider NPI:**  
1376524843

**OSHPD Facility No.:**  
206540723

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

**ALLOCATION OF GENERAL SERVICES  
DIRECT CARE LABOR**

**Provider Name:**  
SIERRA VALLEY REHABILITATION CENTER

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

**Provider NPI:**  
1376524843

**OSHPD Facility No.:**  
206540723

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Svcs	Activities	Total
			155	160	
<b>GENERAL SERVICES</b>					
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 88,173	\$ 88,173		
160	Activities	142,360		\$ 142,360	
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	3,339,564	88,173	142,360	3,570,097 *
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>\$ 3,570,097</b>	<b>\$ 88,173</b>	<b>\$ 142,360</b>	<b>\$ 3,570,097</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
INDIRECT CARE LABOR

Provider Name:  
SIERRA VALLEY REHABILITATION CENTER

Provider NPI:  
1376524843

OSHPD Facility Number:  
206540723

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	\$ 205,791	\$ 205,791										
010	Housekeeping	171,971	2,873	\$ 174,844									
060	Laundry and Linen	85,064	7,137	6,150	\$ 98,351								
065	Dietary	349,911	12,778	11,010	0	\$ 373,700							
155	Social Services	N/A	1,666	1,436	0	0	\$ 3,102						
160	Activities	N/A	3,227	2,781	0	0	0	\$ 6,008					
165	Administration	N/A	10,351	8,919	0	0	0	0	\$ 19,270	\$ 19,270			
166	Medical Records	96,917	5,326	4,590	0	0	0	0	106,833		\$ 106,833		
170	Inservice Education - Nursing	85,357	6,048	5,211	0	0	0	0	\$ 96,616				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies		0	0	0	0	0	0	0	0	53	296	\$ 350
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	72	401	473
080	Physical Therapy		2,348	2,023	0	0	0	0	4,372	1,095	6,069	11,536	
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		2,270	1,956	0	0	0	0	4,225	1,116	6,187	11,528	
083	Speech Pathology		0	0	0	0	0	0	0	123	680	802	
085	Pharmacy		0	0	0	0	0	0	0	464	2,572	3,036	
090	Laboratory		0	0	0	0	0	0	0	86	477	563	
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	53	296	349	
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		151,595	130,622	98,351	373,700	3,102	6,008	96,616	859,993	16,205	89,838	966,036
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		171	147	0	0	0	0	0	318	3	17	337
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 995,011</b>	<b>\$ 205,791</b>	<b>\$ 174,844</b>	<b>\$ 98,351</b>	<b>\$ 373,700</b>	<b>\$ 3,102</b>	<b>\$ 6,008</b>	<b>\$ 96,616</b>	<b>\$ 868,908</b>	<b>\$ 19,270</b>	<b>\$ 106,833</b>	<b>\$ 995,011</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
OTHER - NONLABOR

Provider Name:  
SIERRA VALLEY REHABILITATION CENTER

Provider NPI:  
1376524843

OSHPD Facility Number:  
206540723

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	\$ 250,858	\$ 250,858										
010	Housekeeping	40,124	3,502	\$ 43,626									
060	Laundry and Linen	37,818	8,700	1,534	\$ 48,052								
065	Dietary	294,485	15,577	2,747	0	\$ 312,809							
155	Social Services	3,259	2,031	358	0	0	\$ 5,648						
160	Activities	11,456	3,934	694	0	0	0	\$ 16,084					
165	Administration	N/A	12,618	2,225	0	0	0	0		\$ 14,844	\$ 14,844		
166	Medical Records	11,736	6,493	1,145	0	0	0	0		19,374		\$ 19,374	
170	Inservice Education - Nursing	1,430	7,373	1,300	0	0	0	0	\$ 10,103				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies	19,340	0	0	0	0	0	0	0	19,340	41	54	\$ 19,435
077	Specialized Support Surfaces	26,183	0	0	0	0	0	0	0	26,183	56	73	26,311
080	Physical Therapy	381,349	2,863	505	0	0	0	0	0	384,717	843	1,101	386,661
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	389,509	2,767	488	0	0	0	0	0	392,764	860	1,122	394,745
083	Speech Pathology	44,396	0	0	0	0	0	0	0	44,396	94	123	44,614
085	Pharmacy	167,977	0	0	0	0	0	0	0	167,977	357	466	168,801
090	Laboratory	31,167	0	0	0	0	0	0	0	31,167	66	87	31,320
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	19,335	0	0	0	0	0	0	0	19,335	41	54	19,430
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	260,948	184,793	32,592	48,052	312,809	5,648	16,084	10,103	871,030	12,482	16,292	899,804
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	208	37	0	0	0	0	0	245	2	3	250
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 1,991,370</b>	<b>\$ 250,858</b>	<b>\$ 43,626</b>	<b>\$ 48,052</b>	<b>\$ 312,809</b>	<b>\$ 5,648</b>	<b>\$ 16,084</b>	<b>\$ 10,103</b>	<b>\$ 1,957,152</b>	<b>\$ 14,844</b>	<b>\$ 19,374</b>	<b>\$ 1,991,370</b>

\* (To Schedule 1)

## ALLOCATION OF CAPITAL COSTS

Provider Name:  
SIERRA VALLEY REHABILITATION CENTER

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

Provider NPI:  
1376524843

OSHPD Facility Number:  
206540723

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)	\$ 569,992	91%							
	Property Tax (line 40)	59,329	9%	\$ 629,321						
005	Plant Operations and Maintenance			29,337	\$ 29,337					
010	Housekeeping			8,377	410	\$ 8,786				
060	Laundry and Linen			20,808	1,017	309	\$ 22,134			
065	Dietary			37,255	1,822	553	0	\$ 39,630		
155	Social Services			4,858	238	72	0	0	\$ 5,167	
160	Activities			9,409	460	140	0	0	0	\$ 10,009
165	Administration			30,179	1,476	448	0	0	0	0
166	Medical Records			15,529	759	231	0	0	0	0
170	Inservice Education - Nursing			17,633	862	262	0	0	0	0
	<b>ANCILLARY SERVICES</b>									
075	Patient Supplies			0	0	0	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			6,847	335	102	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			6,617	324	98	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
	<b>ROUTINE SERVICES</b>									
105	Skilled Nursing Care			441,974	21,611	6,564	22,134	39,630	5,167	10,009
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			497	24	7	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 629,321	100%	\$ 629,321	\$ 29,337	\$ 8,786	\$ 22,134	\$ 39,630	\$ 5,167	\$ 10,009

\* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
SIERRA VALLEY REHABILITATION CENTER

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

Provider NPI:  
1376524843

OSHPD Facility Number:  
206540723

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
<b>GENERAL SERVICES</b>										
	Capital Related (excluding lines 40 & 45)	\$ 569,992	91%							
	Property Tax (line 40)	59,329	9%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 32,103	\$ 32,103				
166	Medical Records				16,519		\$ 16,519			
170	Inservice Education - Nursing			\$ 18,757						
<b>ANCILLARY SERVICES</b>										
075	Patient Supplies			0	0	89	46	\$ 135	\$ 122	\$ 13
077	Specialized Support Surfaces			0	0	120	62	182	165	17
080	Physical Therapy			0	7,283	1,824	939	10,045	9,098	947
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	7,039	1,859	957	9,855	8,926	929
083	Speech Pathology			0	0	204	105	309	280	29
085	Pharmacy			0	0	773	398	1,171	1,060	110
090	Laboratory			0	0	143	74	217	197	20
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	89	46	135	122	13
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			18,757	565,848	26,996	13,891	606,735	549,535	57,200 *
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	529	5	3	537	486	51
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 629,321	100%	\$ 18,757	\$ 580,699	\$ 32,103	\$ 16,519	\$ 629,321	\$ 569,992	\$ 59,329

\* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:  
SIERRA VALLEY REHABILITATION CENTER

Provider NPI:  
1376524843

OSHPD Facility Number:  
206540723

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. 54% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 14% of Total	Quality Assur. Fees 30% of Total	Caregiver Training 0% of Total
<b>GENERAL SERVICES</b>														
045	Property Insurance	\$ 19,074												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,007,419												
	Total Costs Allocable as Administration	1,026,493	54%											
167	CDPH Licensing Fees	32,565	2%											
168	Professional Liability Insurance	275,268	14%											
169	Quality Assurance Fees	582,410	30%											
174	Caregiver Training	0	0%											
	Total	1,916,736	100%						\$ 1,916,736					
<b>ANCILLARY SERVICES</b>														
075	Patient Supplies			\$ -	\$ -	\$ 19,340	\$ -	\$ 19,340	5,313	\$ 2,845	\$ 90	\$ 763	\$ 1,614	\$ -
077	Specialized Support Surfaces			0	0	26,183	0	26,183	7,193	3,852	122	1,033	2,186	0
080	Physical Therapy			0	4,372	384,717	7,283	396,372	108,894	58,317	1,850	15,639	33,088	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	4,225	392,764	7,039	404,028	110,998	59,444	1,886	15,941	33,727	0
083	Speech Pathology			0	0	44,396	0	44,396	12,197	6,532	207	1,752	3,706	0
085	Pharmacy			0	0	167,977	0	167,977	46,148	24,714	784	6,627	14,022	0
090	Laboratory			0	0	31,167	0	31,167	8,562	4,586	145	1,230	2,602	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	19,335	0	19,335	5,312	2,845	90	763	1,614	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			3,570,097	859,993	871,030	565,848	5,866,967	1,611,819	863,197	27,385	231,478	489,759	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	318	245	529	1,091	300	161	5	43	91	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	<b>SUBTOTAL</b>	\$ 1,916,736		\$ 3,570,097	\$ 859,993	\$ 1,957,152	\$ 580,699	\$ 6,976,856	\$ 1,916,736					
	Total Administrative Costs							\$ 1,916,736		\$ 1,026,493	\$ 32,565	\$ 275,268	\$ 582,410	\$ -
	Unit Cost Multiplier							0.27472776						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 126,103	\$ 34,218	\$ 48,622	\$ 208,943							
	<b>TOTAL FACILITY COSTS</b>							\$ 9,102,535						

\* (To Schedule 1)

## STATISTICS FOR COST ALLOCATION

Provider Name:  
SIERRA VALLEY REHABILITATION CENTER

Provider NPI:  
1376524843

OSHPD Facility Number:  
206540723

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 Srvs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	Inserv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
		(Adj )	(Adj )	(Adj )	(Adj )	(Adj )	(Adj )	(Adj )	(Adj )		
	<b>GENERAL SERVICES</b>										
005	Plant Operations and Maintenance	767									
010	Housekeeping	219	219								
060	Laundry and Linen	544	544	544							
065	Dietary	974	974	974							
155	Social Services	127	127	127							
160	Activities	246	246	246							
165	Administration	789	789	789							
166	Medical Records	406	406	406							
170	Inservice Education - Nursing	461	461	461							
	<b>ANCILLARY SERVICES</b>										
075	Patient Supplies									19,340	19,340
077	Specialized Support Surfaces									26,183	26,183
080	Physical Therapy	179	179	179						396,372	396,372
081	Respiratory Therapy									0	0
082	Occupational Therapy	173	173	173						404,028	404,028
083	Speech Pathology									44,396	44,396
085	Pharmacy									167,977	167,977
090	Laboratory									31,167	31,167
095	Home Health Services									0	0
100	Other Ancillary Services									19,335	19,335
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care	11,555	11,555	11,555	210,850	126,510	3,600,512	3,600,512	3,600,512	5,866,967	5,866,967
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	13	13	13						1,091	1,091
145	Other Nonreimbursable									0	0
	<b>TOTAL STATISTICS</b>	16,453	15,686	15,467	210,850	126,510	3,600,512	3,600,512	3,600,512	6,976,856	6,976,856
	<b>TOTAL DIRECT SALARIES COSTS - SCH. 2</b>						\$ 88,173	\$ 142,360			
	<b>UNIT COST MULTIPLIER (DIRECT SALARIES)</b>						0.024489017	0.039538821			
	<b>TOTAL INDIRECT SALARIES COSTS - SCH. 3</b>		\$ 205,791	\$ 174,844	\$ 98,351	\$ 373,700	\$ 3,102	\$ 6,008	\$ 96,616	\$ 19,270	\$ 106,833
	<b>UNIT COST MULTIPLIER (INDIRECT SALARIES)</b>		13.11940584	11.30433503	0.46644778	2.95391450	0.00086149	0.00166872	0.02683406	0.00276204	0.01531249
	<b>TOTAL INDIRECT OTHER COSTS - SCH. 4</b>		\$ 250,858	\$ 43,626	\$ 48,052	\$ 312,809	\$ 5,648	\$ 16,084	\$ 10,103	\$ 14,844	\$ 19,374
	<b>UNIT COST MULTIPLIER (INDIRECT OTHER)</b>		15.99247737	2.82060856	0.22789812	2.47260253	0.00156874	0.00446715	0.00280594	0.00212754	0.00277691
	<b>TOTAL CAPITAL COSTS - SCH. 5</b>	\$ 629,321	\$ 29,337	\$ 8,786	\$ 22,134	\$ 39,630	\$ 5,167	\$ 10,009	\$ 18,757	\$ 32,103	\$ 16,519
	<b>UNIT COST MULTIPLIER (CAPITAL COSTS)</b>	38.24962013	1.87029572	0.56806501	0.10497634	0.31325661	0.00143518	0.00277995	0.00520958	0.00460133	0.00236773

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
SIERRA VALLEY REHABILITATION CENTER

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

Provider NPI:  
1376524843

OSHPD Facility Number:  
206540723

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
005							
005	.01-.19	Salaries and Wages	6200	\$ 191,153			(Sch 3)
005	.20-.39	Fringe Benefits	6200	52,193	(7,063)	45,130	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	250,858	0	250,858	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 494,204	\$ (37,555)	\$ 456,649	
010	.01-.19	Salaries and Wages	6300	\$ 133,135			(Sch 3)
010	.20-.39	Fringe Benefits	6300	38,836	0	38,836	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	40,124	0	40,124	(Sch 4)
010		Housekeeping - Total	6300	\$ 212,095	\$ 0	\$ 212,095	
020		Depreciation: Buildings and Improvements	7110 - 7120	88,401			(Sch 5)
020		Depreciation: Leasehold Improvements	7130	5,268	0	5,268	(Sch 5)
025		Depreciation: Equipment	7140	53,474	0	53,474	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	33,880	0	33,880	(Sch 5)
035		Leases and Rentals	7200	37,296	12,927	50,223	(Sch 5)
040		Property Taxes	7300	57,511	1,818	59,329	(Sch 5)
045		Property Insurance	7400	19,074	0	19,074	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500	338,746	0	338,746	(Sch 5)
055		Interest - Other	7600	\$	\$ 0	\$ 0	(Sch 6)
				1,339,949	(22,810)	1,317,139	
060	.01-.19	Salaries and Wages	6400	\$ 65,491			(Sch 3)
060	.20-.39	Fringe Benefits	6400	19,573	0	19,573	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	37,818	0	37,818	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 122,882	\$ 0	\$ 122,882	
065	.01-.19	Salaries and Wages	6500	\$ 272,024			(Sch 3)
065	.20-.39	Fringe Benefits	6500	77,887	0	77,887	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	295,552	(1,067)	294,485	(Sch 4)
065		Dietary - Total	6500	\$ 645,463	\$ (1,067)	\$ 644,396	
		Provision for Bad Debts	7700				
075	.01-.19	Salaries and Wages	8100	\$	\$	\$	(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	19,340	0	19,340	(Sch 4)
075		Patient Supplies - Total	8100	\$ 19,340	\$ 0	\$ 19,340	
		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	\$	\$	\$	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	26,183	0	26,183	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 26,183	\$ 0	\$ 26,183	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
SIERRA VALLEY REHABILITATION CENTER

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

Provider NPI:  
1376524843

OSHPD Facility Number:  
206540723

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	381,349	0	381,349	(Sch 4)
080		Physical Therapy - Total	8200	\$ 381,349	\$ 0	\$ 381,349	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$	\$ 0	\$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220		0	0	(Sch 2)
081	.79	Agency Staff	8220		0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220		0	0	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$	\$ 0	\$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250		0	0	(Sch 2)
082	.79	Agency Staff	8250		0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	389,509	0	389,509	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 389,509	\$ 0	\$ 389,509	
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	44,396	0	44,396	(Sch 4)
083		Speech Pathology - Total	8280	\$ 44,396	\$ 0	\$ 44,396	
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	167,977	0	167,977	(Sch 4)
085		Pharmacy - Total	8300	\$ 167,977	\$ 0	\$ 167,977	
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	31,167	0	31,167	(Sch 4)
090		Laboratory - Total	8400	\$ 31,167	\$ 0	\$ 31,167	
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	18,973	362	19,335	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 18,973	\$ 362	\$ 19,335	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
SIERRA VALLEY REHABILITATION CENTER

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

Provider NPI:  
1376524843

OSHPD Facility Number:  
206540723

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		\$ 1,078,894	\$ 362	\$ 1,079,256	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 2,671,186	\$ (33,033)	\$ 2,638,153	(Sch 2)
105	.20-.39	Fringe Benefits	6110	702,917	(5,934)	696,983	(Sch 2)
105	.49	Agency Staff	6110	4,428	0	4,428	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	261,310	(362)	260,948	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 3,639,841	\$ (39,329)	\$ 3,600,512	
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:  
SIERRA VALLEY REHABILITATION CENTER

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

Provider NPI:  
1376524843

OSHPD Facility Number:  
206540723

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>		\$ 3,639,841	\$ (39,329)	\$ 3,600,512
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 76,723	\$ (7,041)	\$ 69,682 (Sch 2)
155	.20-.39	Fringe Benefits	6600	19,756	(1,265)	18,491 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	3,259	0	3,259 (Sch 4)
155		Social Services - Total	6600	\$ 99,738	\$ (8,306)	\$ 91,432

## SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
SIERRA VALLEY REHABILITATION CENTER

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

Provider NPI:  
1376524843

OSHPD Facility Number:  
206540723

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	\$ 109,946	\$ 0	\$ 109,946	(Sch 2)
160	.20-.39	Fringe Benefits	6700	32,414	0	32,414	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	11,456	0	11,456	(Sch 4)
160		Activities - Total	6700	\$ 153,816	\$ 0	\$ 153,816	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 315,913	\$ 18,910	\$ 334,823	(Sch 6)
165	.20-.39	Fringe Benefits	6900	78,980	4,983	83,963	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	600,869	(12,236)	588,633	(Sch 6)
165		Administration - Total	6900	\$ 995,762	\$ 11,657	\$ 1,007,419	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 78,990	\$ (5,630)	\$ 73,360	(Sch 3)
166	.20-.39	Fringe Benefits	6900	24,568	(1,011)	23,557	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	11,736	0	11,736	(Sch 4)
166		Medical Records - Total	6900	\$ 115,294	\$ (6,641)	\$ 108,653	
167		CDPH Licensing Fees	6900	\$ 32,565	\$ 0	\$ 32,565	(Sch 6)
168		Professional Liability Insurance	6900	\$ 284,158	\$ (8,890)	\$ 275,268	(Sch 6)
169		Quality Assurance Fees	6900	\$ 582,410	\$ 0	\$ 582,410	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 67,881	\$ 0	\$ 67,881	(Sch 3)
170	.20-.39	Fringe Benefits	6800	17,476	0	17,476	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	1,430	0	1,430	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 86,787	\$ 0	\$ 86,787	
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>		\$ 2,350,530	\$ (12,180)	\$ 2,338,350	
200		<b>Total</b>		\$ 9,177,559	\$ (75,024)	\$ 9,102,535	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 124,211	
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\* For informational purposes only, this amount is included in various cost centers above.



Provider Name:  
SIERRA VALLEY REHABILITATION CENTER

Provider NPI:  
1376524843

OSHPD Facility Number:  
206540723

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

Line No.	Sub No.	TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8	AUDIT ADJ
083	4	Speech Pathology - Other - Nonlabor	0							
085	1	Pharmacy - Salaries and Wages	0							
085	2	Pharmacy - Fringe Benefits	0							
085	3	Pharmacy - Agency Staff	0							
085	4	Pharmacy - Other - Nonlabor	0							
090	1	Laboratory - Salaries and Wages	0							
090	2	Laboratory - Fringe Benefits	0							
090	3	Laboratory - Agency Staff	0							
090	4	Laboratory - Other - Nonlabor	0							
095	1	Home Health Services - Salaries and Wages	0							
095	2	Home Health Services - Fringe Benefits	0							
095	3	Home Health Services - Agency Staff	0							
095	4	Home Health Services - Other - Nonlabor	0							
100	1	Other Ancillary Services - Salaries and Wages	0							
100	2	Other Ancillary Services - Fringe Benefits	0							
100	3	Other Ancillary Services - Agency Staff	0							
100	4	Other Ancillary Services - Other - Nonlabor	362	362						
101	1	Subacute Care Ancillary Services - Salaries and Wages	0							
101	2	Subacute Care Ancillary Services - Fringe Benefits	0							
101	3	Subacute Care Ancillary Services - Agency Staff	0							
101	4	Subacute Care Ancillary Services - Other - Nonlabor	0							
102	1	Subacute Pediatric Ancillary Services - Salaries and Wages	0							
102	2	Subacute Pediatric Ancillary Services - Fringe Benefits	0							
102	3	Subacute Pediatric Ancillary Services - Agency Staff	0							
102	4	Subacute Pediatric Ancillary Services - Other - Nonlabor	0							
105	1	Skilled Nursing Care - Salaries and Wages	(33,033)					(33,033)		
105	2	Skilled Nursing Care - Fringe Benefits	(5,934)					(5,934)		
105	3	Skilled Nursing Care - Agency Staff	0							
105	4	Skilled Nursing Care - Other - Nonlabor	(362)	(362)						
110	1	Intermediate Care - Salaries and Wages	0							
110	2	Intermediate Care - Fringe Benefits	0							
110	3	Intermediate Care - Agency Staff	0							
110	4	Intermediate Care - Other - Nonlabor	0							
115	1	Mentally Disordered Care - Salaries and Wages	0							
115	2	Mentally Disordered Care - Fringe Benefits	0							
115	3	Mentally Disordered Care - Agency Staff	0							
115	4	Mentally Disordered Care - Other - Nonlabor	0							
120	1	Developmentally Disabled Care - Salaries and Wages	0							
120	2	Developmentally Disabled Care - Fringe Benefits	0							
120	3	Developmentally Disabled Care - Agency Staff	0							
120	4	Developmentally Disabled Care - Other - Nonlabor	0							
125	1	Subacute Care - Salaries and Wages	0							
125	2	Subacute Care - Fringe Benefits	0							
125	3	Subacute Care - Agency Staff	0							
125	4	Subacute Care - Other - Nonlabor	0							
126	1	Subacute Care - Pediatric - Salaries and Wages	0							
126	2	Subacute Care - Pediatric - Fringe Benefits	0							
126	3	Subacute Care - Pediatric - Agency Staff	0							
126	4	Subacute Care - Pediatric - Other - Nonlabor	0							





Provider Name							Fiscal Period			Provider NPI		Adjustments
SIERRA VALLEY REHABILITATION CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1376524843		10
Report References												
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
							<u>MEMORANDUM ADJUSTMENT</u>					
1	Not Reported			8	210		Total Facility Group Health Insurance To include Group Health Insurance in the audit for information purposes only. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 230			\$0	\$124,211	\$124,211

Provider Name							Fiscal Period		Provider NPI		Adjustments
SIERRA VALLEY REHABILITATION CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1376524843		10
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>RECLASSIFICATIONS OF REPORTED COSTS</u></b>											
2	10.5	005	1	8A-1	005	1	Plant Operations and Maintenance - Salaries and Wage	\$191,153	(\$18,910)	\$172,243 *	
	10.5	005	2	8A-1	005	2	Plant Operations and Maintenance - Fringe Benefit	52,193	(4,983)	47,210 *	
	10.5	165	1	8A-1	165	1	Administration - Salaries and Wage	315,913	18,910	334,823	
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefit	78,980	4,983	83,963	
							To reclassify transportation expenses to the appropriate cost center 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.6				
3	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabo	\$261,310	(\$362)	\$260,948	
	10.5	100	4	8A-1	100	4	Other Ancillary Services - Other - Nonlabo	18,973	362	19,335	
							To reclassify ambulance services to the appropriate cost center 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2202.8 and 2203.2				
4	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabo	\$600,869	(\$1,818)	\$599,051 *	
	10.5	040	4	8A-1	040	4	Property Taxes	57,511	1,818	59,329	
							To reclassify property taxes to the Property Taxes cost center 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52506 and 52507				
5	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabo	* \$599,051	(\$11,860)	\$587,191 *	
	10.5	065	4	8A-1	065	4	Dietary - Other - Nonlabo	295,552	(1,067)	294,485	
	10.5	035	4	8A-1	035	4	Leases and Rental	37,296	12,927	50,223	
							To reclassify lease expenses from the using cost centers to the Leases and Rentals cost center 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000(e) and 52507				

\*Balance carried forward from prior/to subsequent adjustment

Provider Name							Fiscal Period		Provider NPI		Adjustments
SIERRA VALLEY REHABILITATION CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1376524843		10
Report References											
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments		As Reported	Increase (Decrease)	As Adjusted
<b><u>RECLASSIFICATIONS OF REPORTED COSTS</u></b>											
6	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance		\$284,158	(\$8,890)	\$275,268
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor		* 587,191	8,890	596,081 *
							To reclassify surplus line stamping fees and taxes associated with liability insurance to the Administration cost center. 42 CFR 413.24 / CMS Pub. 15-1, Section 2162 CCR, Title 22, Sections 52000(b) and 52501				

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments	
SIERRA VALLEY REHABILITATION CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1376524843		10	
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>ADJUSTMENTS TO REPORTED COSTS</b>											
7	10.5	005	1	8A-1	005	1	Plant Operations and Maintenance - Salaries and Wages	*	\$172,243	(\$11,582)	\$160,661
	10.5	005	2	8A-1	005	2	Plant Operations and Maintenance - Fringe Benefits	*	47,210	(2,080)	45,130
	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages		2,671,186	(33,033)	2,638,153
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits		702,917	(5,934)	696,983
	10.5	155	1	8A-1	155	1	Social Services - Salaries and Wages		76,723	(7,041)	69,682
	10.5	155	2	8A-1	155	2	Social Services - Fringe Benefits		19,756	(1,265)	18,491
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	596,081	32,071	628,152 *
	10.5	166	1	8A-1	166	1	Medical Records - Salaries and Wages		78,990	(5,630)	73,360
	10.5	166	2	8A-1	166	2	Medical Records - Fringe Benefits		24,568	(1,011)	23,557
							To adjust reported home office costs to agree with the Unified Care Services Home Office Audit Report for the fiscal period ended December 31, 2011. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304				
8	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	\$628,152	(\$39,519)	\$588,633
							To eliminate bookkeeping and accounting expense belonging to a related organization. 42 CFR 413.17, 413.134(h), 413.20 and 413.24 CMS Pub. 15-1, Sections 1000, 2300 and 2304				

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period			Provider NPI		Adjustments
SIERRA VALLEY REHABILITATION CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1376524843		10
Report References												
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
<u>ADJUSTMENT TO REPORTED PATIENT DAYS</u>												
9	Not Reported			1	16		Medi-Cal Managed Care Days To include Medi-Cal Managed Care days to agree with the provider's patient census records. 42 CFR 413.20 and 413.50 CMS Pub. 15-1, Sections 2205 and 2304			0	45	45

Provider Name							Fiscal Period	Provider NPI		Adjustments
SIERRA VALLEY REHABILITATION CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1376524843		10
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>ADJUSTMENT TO REPORTED MEDI-CAL SETTLEMENT DATA</b>										
10	4.1	5	2	1	15	Medi-Cal 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 June 30, 2012 Report Date: August 1, 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	31,841	(110)	31,731	