

**REPORT
ON THE
RATE SETTING AUDIT**

**RIVERBEND NURSING CENTER
WEST SACRAMENTO, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1326243312**

**FISCAL PERIOD ENDED
DECEMBER 31, 2011**

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

**Section Chief: Robert G. Kwick
Audit Supervisor: Delia Valencia
Auditors: Gene Bannister and Olivia Huetter**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

July 31, 2013

Floro Zarate, Administrator
Riverbend Nursing Center
2215 Oakmont Way
West Sacramento, CA 95691

RIVERBEND NURSING CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1326243312
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. We also examined the facility's use of and Records of Noncovered Services deducted from patient share of cost. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

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

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules
2. Audit adjustments that include a summary of the total due the State in the amount of \$1,930, which resulted from Medi-Cal overpayments

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

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

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—Sacramento at (916) 650-6994.

Original Signed By

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

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
RIVERBEND NURSING CENTER

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

Provider NPI:
1326243312

OSHPD Facility No.:
206571033

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
SKILLED NURSING CARE				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 2,053,502	\$ 76.94
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 447,265	\$ 16.76
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 507,521	\$ 19.02
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 378,578	\$ 14.18
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 38,098	\$ 1.43
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 15,718	\$ 0.59
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 34,332	\$ 1.29
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 272,281	\$ 10.20
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 335,915	\$ 12.59
11	Cost of Routine Service/Audited Total Costs	\$ 4,150,702.00	\$ 4,083,210	\$ 152.99
12	Total Patient Days (Adj 25)	26,620	26,690	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 155.92	\$ 152.99	
14	Overpayments (Adj 28)		\$ 1,930	
15	Medi-Cal Days (Adj 23)	24,380	5,727	
16	Medi-Cal Managed Care Days (Adj 24)		18,889	
INTERMEDIATE CARE				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
18	Total Patient Days (Adj)		0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj)	\$	\$ 0	
MENTALLY DISORDERED CARE				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
22	Total Patient Days (Adj)		0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj)	\$	\$ 0	
DEVELOPMENTALLY DISABLED CARE				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
26	Total Patient Days (Adj)		0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj)	\$	\$ 0	
SUBACUTE CARE				
29	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 558,040	\$ 548.71 *
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 55,536	\$ 54.61 *
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 149,042	\$ 146.55 *
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 99,104	\$ 97.45 *
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 9,973	\$ 9.81 *
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 4,000	\$ 3.93 *
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 8,738	\$ 8.59 *
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 69,299	\$ 68.14 *
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	\$ 85,494	\$ 84.07 *
39	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 1,099,605	\$ 1,039,226	\$ 1,021.85 *
40	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	1,049	1,017	
41	Cost Per Patient Day (Cost Divided by Days)	\$ 1,048.24	\$ 1,021.85	
42	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
RIVERBEND NURSING CENTER

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

Provider NPI:
1326243312

OSHPD Facility No.:
206571033

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
SUBACUTE CARE - PEDIATRIC				
43	Cost of Routine Service (Subacute Care - Pediatric, Sch. 1, Ln 3)	\$ 0	\$ 0	
44	Cost of Ancillary Service (Subacute Care - Pediatric, Sch. 1, Ln. 1 + Ln. 2)	\$ 0	\$ 0	
45	Total Cost of Subacute Care - Pediatric Service (Ln. 43 + Ln. 44)	\$ 0	\$ 0	
46	Total Patient Days (Subacute Care - Pediatric, Sch. 1, Ln. 5)	0	0	
47	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
48	Amount Due Provider (State) (Subacute Care - Pediatric, Sch. 1, Ln. 9)	\$ 0	\$ 0	
TRANSITIONAL INPATIENT CARE				
49	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
50	Total Patient Days (Adj)		0	
51	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
52	Overpayments (Adj)	\$	\$ 0	
HOSPICE INPATIENT CARE				
53	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 280,267	\$ 275,331	
54	Total Patient Days (Adj 27)	1,762	1,761	
55	Cost Per Patient Day (Cost Divided by Days)	\$ 159.06	\$ 156.35	
56	Overpayments (Adj)	\$	\$ 0	
OTHER ROUTINE SERVICES				
57	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
58	Total Patient Days (Adj)		0	
59	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
60	Overpayments (Adj)	\$	\$ 0	

* (From Subacute Care Schedule 1)

ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR

Provider Name:
RIVERBEND NURSING CENTER

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

Provider NPI:
1326243312

OSHPD Facility No.:
206571033

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Svcs	Activities	Total
			155	160	
GENERAL SERVICES					
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 44,140	\$ 44,140		
160	Activities	65,466		\$ 65,466	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
ANCILLARY SERVICES					
075	Patient Supplies	0	0	0	0 ***
077	Specialized Support Surfaces	N/A	0	0	0 ***
080	Physical Therapy	0	0	0	0 ***
081	Respiratory Therapy	0	0	0	0 ***
082	Occupational Therapy	0	0	0	0 ***
083	Speech Pathology	0	0	0	0 ***
085	Pharmacy	0	0	0	0 ***
090	Laboratory	0	0	0	0 ***
095	Home Health Services	0	0	0	0 ***
100	Other Ancillary Services	0	0	0	0 ***
101	Subacute Care Ancillary Services	0	0	0	0 ***
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
ROUTINE SERVICES					
105	Skilled Nursing Care	1,973,166	32,353	47,984	2,053,502 *
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	534,016	9,675	14,349	558,040 **
126	Subacute Care - Pediatric	0	0	0	0 *
128	Transitional Inpatient Care	0	0	0	0 *
130	Hospice Inpatient Care	137,309	2,113	3,133	142,555 *
135	Other Routine Services	0	0	0	0 *
NONREIMBURSABLE					
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
TOTAL		\$ 2,754,097	\$ 44,140	\$ 65,466	\$ 2,754,097

* (To Schedule 1)
 ** (To Subacute Care Schedule 1)
 *** (To Subacute Care Schedule 2)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
RIVERBEND NURSING CENTER

Provider NPI:
1326243312

OSHPD Facility Number:
206571033

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 53,210	\$ 53,210										
010	Housekeeping	125,255	-	\$ 125,255									
060	Laundry and Linen	81,183	3,844	9,049	\$ 94,077								
065	Dietary	225,061	4,684	11,026	0	\$ 240,771							
155	Social Services	N/A	4,996	11,761	0	0	\$ 16,757						
160	Activities	N/A	0	0	0	0	0	\$ -					
165	Administration	N/A	4,049	9,531	0	0	0	0		\$ 13,580	\$ 13,580		
166	Medical Records	30,043	0	0	0	0	0	0		30,043		\$ 30,043	
170	Inservice Education - Nursing	30,006	0	0	0	0	0	0	\$ 30,006				
ANCILLARY SERVICES													
075	Patient Supplies		541	1,274	0	0	0	0	0	1,815	166	368	\$ 2,350 ***
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	2	3	5 ***
080	Physical Therapy		555	1,307	0	0	0	0	0	1,862	487	1,077	3,426 ***
081	Respiratory Therapy		0	0	0	0	0	0	0	0	78	174	252 ***
082	Occupational Therapy		777	1,829	0	0	0	0	0	2,607	186	411	3,204 ***
083	Speech Pathology		0	0	0	0	0	0	0	0	78	173	251 ***
085	Pharmacy		354	833	0	0	0	0	0	1,187	286	634	2,107 ***
090	Laboratory		0	0	0	0	0	0	0	0	45	99	144 ***
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	34	76	110 ***
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		23,611	55,579	85,092	219,038	12,282	0	21,993	417,596	9,236	20,433	447,265 *
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		7,793	18,344	3,349	8,249	3,673	0	6,577	47,985	2,351	5,200	55,536 **
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		2,005	4,721	5,635	13,484	802	0	1,436	28,083	623	1,378	30,084 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
NONREIMBURSABLE													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		0	0	0	0	0	0	0	0	7	17	24
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 544,758	\$ 53,210	\$ 125,255	\$ 94,077	\$ 240,771	\$ 16,757	\$ -	\$ 30,006	\$ 501,135	\$ 13,580	\$ 30,043	\$ 544,758

* (To Schedule 1)

** (To Subacute Care Schedule 1)

*** (To Subacute Care Schedule 2)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
RIVERBEND NURSING CENTER

Provider NPI:
1326243312

OSHPD Facility Number:
206571033

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 212,289	\$ 212,289										
010	Housekeeping	33,581	0	\$ 33,581									
060	Laundry and Linen	4,831	15,338	2,426	\$ 22,595								
065	Dietary	215,054	18,687	2,956	0	\$ 236,697							
155	Social Services	530	19,933	3,153	0	0	\$ 23,616						
160	Activities	4,049	0	0	0	0	0	\$ 4,049					
165	Administration	N/A	16,154	2,555	0	0	0	0		\$ 18,710	\$ 18,710		
166	Medical Records	0	0	0	0	0	0	0		0		\$ -	
170	Inservice Education - Nursing	0	0	0	0	0	0	0	\$ -				
ANCILLARY SERVICES													
075	Patient Supplies	50,093	2,159	342	0	0	0	0	0	52,594	229	0	\$ 52,823 ***
077	Specialized Support Surfaces	560	0	0	0	0	0	0	0	560	2	0	562 ***
080	Physical Therapy	166,184	2,215	350	0	0	0	0	0	168,749	671	0	169,420 ***
081	Respiratory Therapy	28,477	0	0	0	0	0	0	0	28,477	108	0	28,585 ***
082	Occupational Therapy	52,721	3,101	490	0	0	0	0	0	56,312	256	0	56,568 ***
083	Speech Pathology	28,357	0	0	0	0	0	0	0	28,357	108	0	28,465 ***
085	Pharmacy	97,236	1,412	223	0	0	0	0	0	98,871	395	0	99,266 ***
090	Laboratory	16,254	0	0	0	0	0	0	0	16,254	62	0	16,316 ***
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0 ***
100	Other Ancillary Services	12,413	0	0	0	0	0	0	0	12,413	47	0	12,460 ***
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	129,650	94,198	14,901	20,437	215,332	17,310	2,968	0	494,796	12,725	0	507,521 *
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	94,817	31,090	4,918	804	8,109	5,176	887	0	145,803	3,239	0	149,042 **
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		8,001	1,266	1,353	13,256	1,130	194	0	25,200	858	0	26,058 *
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	2,717	0	0	0	0	0	0	0	2,717	10	0	2,727
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,149,813	\$ 212,289	\$ 33,581	\$ 22,595	\$ 236,697	\$ 23,616	\$ 4,049	\$ -	\$ 1,131,103	\$ 18,710	\$ -	\$ 1,149,813

* (To Schedule 1)

** (To Subacute Care Schedule 1)

*** (To Subacute Care Schedule 2)

ALLOCATION OF CAPITAL COSTS

Provider Name:
RIVERBEND NURSING CENTER

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

Provider NPI:
1326243312

OSHPD Facility Number:
206571033

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital Various	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Srvs 155	Activities 160
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 533,408	91%							
	Property Tax (line 40)	53,679	9%	\$ 587,087						
005	Plant Operations and Maintenance			0	\$ -					
010	Housekeeping			0	0	\$ -				
060	Laundry and Linen			42,416	0	0	\$ 42,416			
065	Dietary			51,680	0	0	0	\$ 51,680		
155	Social Services			55,126	0	0	0	0	\$ 55,126	
160	Activities			0	0	0	0	0	0	\$ -
165	Administration			44,675	0	0	0	0	0	0
166	Medical Records			0	0	0	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			5,972	0	0	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			6,125	0	0	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			8,575	0	0	0	0	0	0
083	Speech Pathology			0	0	0	0	0	0	0
085	Pharmacy			3,905	0	0	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
ROUTINE SERVICES										
105	Skilled Nursing Care			260,506	0	0	38,365	47,015	40,405	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			85,981	0	0	1,510	1,771	12,083	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			22,127	0	0	2,541	2,894	2,638	0
135	Other Routine Services			0	0	0	0	0	0	0
NONREIMBURSABLE										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	0	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 587,087	100%	\$ 587,087	\$ -	\$ -	\$ 42,416	\$ 51,680	\$ 55,126	\$ -

* (To Schedule 1)
 ** (To Subacute Care Schedule 1)
 *** (To Subacute Care Schedule 2)

ALLOCATION OF CAPITAL COSTS

Provider Name:
RIVERBEND NURSING CENTER

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

Provider NPI:
1326243312

OSHPD Facility Number:
206571033

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)	\$ 533,408	91%							
	Property Tax (line 40)	53,679	9%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 44,675	\$ 44,675				
166	Medical Records				0		\$ -			
170	Inservice Education - Nursing			\$ -						
	ANCILLARY SERVICES									
075	Patient Supplies			0	5,972	547	0	\$ 6,519	\$ 5,923	\$ 596 ***
077	Specialized Support Surfaces			0	0	5	0	5	5	0 ***
080	Physical Therapy			0	6,125	1,602	0	7,727	7,021	707 ***
081	Respiratory Therapy			0	0	258	0	258	235	24 ***
082	Occupational Therapy			0	8,575	612	0	9,187	8,347	840 ***
083	Speech Pathology			0	0	257	0	257	234	24 ***
085	Pharmacy			0	3,905	942	0	4,847	4,404	443 ***
090	Laboratory			0	0	147	0	147	134	13 ***
095	Home Health Services			0	0	0	0	0	0	0 ***
100	Other Ancillary Services			0	0	113	0	113	102	10 ***
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	386,292	30,385	0	416,676	378,578	38,098 *
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	101,344	7,733	0	109,077	99,104	9,973 **
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	30,200	2,049	0	32,249	29,300	2,949 *
135	Other Routine Services			0	0	0	0	0	0	0 *
	NONREIMBURSABLE									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	0	25	0	25	22	2
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 587,087	100%	\$ -	\$ 542,412	\$ 44,675	\$ -	\$ 587,087	\$ 533,408	\$ 53,679

* (To Schedule 1)

** (To Subacute Care Schedule 1)

*** (To Subacute Care Schedule 2)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
RIVERBEND NURSING CENTER

Provider NPI:
1326243312

OSHPD Facility Number:
206571033

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. 51% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 5% of Total	Quality Assur. Fees 41% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 8,798												
055	Interest - Other	4,755												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	480,346												
	Total Costs Allocable as Administration	493,899	51%											
167	CDPH Licensing Fees	23,110	2%											
168	Professional Liability Insurance	50,479	5%											
169	Quality Assurance Fees	400,337	41%											
174	Caregiver Training	0	0%											
	Total	967,825	100%						\$ 967,825					
ANCILLARY SERVICES														
075	Patient Supplies			\$ -	\$ 1,815	\$ 52,594	\$ 5,972	\$ 60,381	11,857	\$ 6,051	\$ 283	\$ 618	\$ 4,904	\$ -
077	Specialized Support Surfaces			0	0	560	0	560	110	56	3	6	45	0
080	Physical Therapy			0	1,862	168,749	6,125	176,736	34,704	17,710	829	1,810	14,355	0
081	Respiratory Therapy			0	0	28,477	0	28,477	5,592	2,854	134	292	2,313	0
082	Occupational Therapy			0	2,607	56,312	8,575	67,494	13,253	6,763	316	691	5,482	0
083	Speech Pathology			0	0	28,357	0	28,357	5,568	2,842	133	290	2,303	0
085	Pharmacy			0	1,187	98,871	3,905	103,963	20,415	10,418	487	1,065	8,444	0
090	Laboratory			0	0	16,254	0	16,254	3,192	1,629	76	166	1,320	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	12,413	0	12,413	2,437	1,244	58	127	1,008	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES														
105	Skilled Nursing Care			2,053,502	417,596	494,796	386,292	3,352,185	658,246	335,915	15,718	34,332	272,281	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			558,040	47,985	145,803	101,344	853,172	167,532	85,494	4,000	8,738	69,299	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			142,555	28,083	25,200	30,200	226,038	44,386	22,651	1,060	2,315	18,360	0
135	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE														
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	0	2,717	0	2,717	534	272	13	28	221	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 967,825		\$ 2,754,097	\$ 501,135	\$ 1,131,103	\$ 542,412	\$ 4,928,747	\$ 967,825					
	Total Administrative Costs							\$ 967,825		\$ 493,899	\$ 23,110	\$ 50,479	\$ 400,337	\$ -
	Unit Cost Multiplier							0.19636328						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 43,623	\$ 18,710	\$ 44,675	\$ 107,008							
	TOTAL FACILITY COSTS							\$ 6,003,580						

* (To Schedule 1)
** (To Subacute Care Schedule 1)
*** (To Subacute Care Schedule 2)

STATISTICS FOR COST ALLOCATION

Provider Name:
RIVERBEND NURSING CENTER

Provider NPI:
1326243312

OSHPD Facility Number:
206571033

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj)	Plant Ops (SQ FT) 5 (Adj)	Hskpng (SQ FT) 10 (Adj)	Laundry (LBS) 60 (Adj)	Dietary (MEALS) 65 (Adj)	Soc Srvs (DIRECT EXP) 155 (Adj)	Activities (DIRECT EXP) 160 (Adj)	Inserv. Ed (DIRECT EXP) 170 (Adj)	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	GENERAL SERVICES										
005	Plant Operations and Maintenance										
010	Housekeeping										
060	Laundry and Linen	1,108	1,108	1,108							
065	Dietary	1,350	1,350	1,350							
155	Social Services	1,440	1,440	1,440							
160	Activities										
165	Administration	1,167	1,167	1,167							
166	Medical Records										
170	Inservice Education - Nursing										
	ANCILLARY SERVICES										
075	Patient Supplies	156	156	156						60,381	60,381
077	Specialized Support Surfaces									560	560
080	Physical Therapy	160	160	160						176,736	176,736
081	Respiratory Therapy									28,477	28,477
082	Occupational Therapy	224	224	224						67,494	67,494
083	Speech Pathology									28,357	28,357
085	Pharmacy	102	102	102						103,963	103,963
090	Laboratory									16,254	16,254
095	Home Health Services									0	0
100	Other Ancillary Services									12,413	12,413
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	6,805	6,805	6,805	133,154	79,581	2,102,816	2,102,816	2,102,816	3,352,185	3,352,185
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	2,246	2,246	2,246	5,241	2,997	628,833	628,833	628,833	853,172	853,172
126	Subacute Care - Pediatric						0	0	0	0	0
128	Transitional Inpatient Care						0	0	0	0	0
130	Hospice Inpatient Care	578	578	578	8,818	4,899	137,309	137,309	137,309	226,038	226,038
135	Other Routine Services						0	0	0	0	0
	NONREIMBURSABLE										
139	Residential Care									0	0
140	Beauty and Barber									2,717	2,717
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	15,336	15,336	15,336	147,213	87,477	2,868,958	2,868,958	2,868,958	4,928,747	4,928,747
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 44,140 0.015385377	\$ 65,466 0.022818738			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 53,210 3.46961398	\$ 125,255 8.16738393	\$ 94,077 0.63905222	\$ 240,771 2.75239145	\$ 16,757 0.00584089	\$ - 0.00000000	\$ 30,006 0.01045885	\$ 13,580 0.00275534	\$ 30,043 0.00609546
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 212,289 13.84252739	\$ 33,581 2.18968440	\$ 22,595 0.15348299	\$ 236,697 2.70582537	\$ 23,616 0.00823169	\$ 4,049 0.00141131	\$ - 0.00000000	\$ 18,710 0.00379601	\$ - 0.00000000
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 587,087 38.28162494	\$ - 0.00000000	\$ - 0.00000000	\$ 42,416 0.28812700	\$ 51,680 0.59078608	\$ 55,126 0.01921448	\$ - 0.00000000	\$ - 0.00000000	\$ 44,675 0.00906410	\$ - 0.00000000

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
RIVERBEND NURSING CENTER

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

Provider NPI:
1326243312

OSHPD Facility Number:
206571033

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
005		Plant Operations and Maintenance					
005	.01-.19	Salaries and Wages	6200	\$ 45,567	\$ 0	\$ 45,567	(Sch 3)
005	.20-.39	Fringe Benefits	6200	7,643	0	7,643	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	241,064	(28,775)	212,289	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 294,274	\$ (28,775)	\$ 265,499	
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	125,255	0	125,255	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	33,581	0	33,581	(Sch 4)
010		Housekeeping - Total	6300	\$ 158,836	\$ 0	\$ 158,836	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	14,863	0	14,863	(Sch 5)
025		Depreciation: Equipment	7140	38,715	0	38,715	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	479,830	0	479,830	(Sch 5)
040		Property Taxes	7300	53,679	0	53,679	(Sch 5)
045		Property Insurance	7400	14,355	(5,557)	8,798	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	\$ 4,755	\$ 0	\$ 4,755	(Sch 6)
057		Subtotal 005 - 055		\$ 1,059,307	\$ (34,332)	\$ 1,024,975	
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	81,183	0	81,183	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	4,831	0	4,831	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 86,014	\$ 0	\$ 86,014	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 186,507	\$ 0	\$ 186,507	(Sch 3)
065	.20-.39	Fringe Benefits	6500	38,554	0	38,554	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	215,054	0	215,054	(Sch 4)
065		Dietary - Total	6500	\$ 440,115	\$ 0	\$ 440,115	
070		Provision for Bad Debts	7700	\$	0	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100		0	0	(Sch 2)
075	.79	Agency Staff	8100		0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	45,003	5,090	50,093	(Sch 4)
075		Patient Supplies - Total	8100	\$ 45,003	\$ 5,090	\$ 50,093	
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	560	0	560	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 560	\$ 0	\$ 560	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
RIVERBEND NURSING CENTER

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

Provider NPI:
1326243312

OSHPD Facility Number:
206571033

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	166,184	0	166,184	(Sch 4)
080		Physical Therapy - Total	8200	\$ 166,184	\$ 0	\$ 166,184	
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		28,477	28,477	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 0	\$ 28,477	\$ 28,477	
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	52,721	0	52,721	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 52,721	\$ 0	\$ 52,721	
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	28,357	0	28,357	(Sch 4)
083		Speech Pathology - Total	8280	\$ 28,357	\$ 0	\$ 28,357	
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	62,468	34,768	97,236	(Sch 4)
085		Pharmacy - Total	8300	\$ 62,468	\$ 34,768	\$ 97,236	
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	16,254	0	16,254	(Sch 4)
090		Laboratory - Total	8400	\$ 16,254	\$ 0	\$ 16,254	
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	8,707	3,706	12,413	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 8,707	\$ 3,706	\$ 12,413	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
RIVERBEND NURSING CENTER

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

Provider NPI:
1326243312

OSHPD Facility Number:
206571033

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		\$ 380,254	\$ 72,041	\$ 452,295	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,602,006	\$ 0	\$ 1,602,006	(Sch 2)
105	.20-.39	Fringe Benefits	6110	371,160	0	371,160	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	174,525	(44,875)	129,650	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,147,691	\$ (44,875)	\$ 2,102,816	
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	\$ 260,892	\$ 0	\$ 260,892	(Sch 2)
125	.20-.39	Fringe Benefits	6150	48,788	0	48,788	(Sch 2)
125	.49	Agency Staff	6150	224,336	0	224,336	(Sch 2)
125	.40-.99	Other - Nonlabor	6150	94,817	0	94,817	(Sch 4)
125		Subacute Care - Total	6150	\$ 628,833	\$ 0	\$ 628,833	
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:
RIVERBEND NURSING CENTER

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

Provider NPI:
1326243312

OSHPD Facility Number:
206571033

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	\$ 102,256	\$ 0	\$ 102,256	
130	.20-.39	Fringe Benefits	6180	23,691	0	23,691	
130	.49	Agency Staff	6180		0	0	
130	.40-.99	Other - Nonlabor	6180	11,362	0	11,362	
130		Hospice Inpatient Care - Total	6180	\$ 137,309	\$ 0	\$ 137,309	(Sch 2)
135		Other Routine Services					
135	.01-.19	Salaries and Wages	6190	\$	\$ 0	\$ 0	
135	.20-.39	Fringe Benefits	6190		0	0	
135	.49	Agency Staff	6190		0	0	
135	.40-.99	Other - Nonlabor	6190		0	0	
135		Other Routine Services - Total	6190	\$ 0	\$ 0	\$ 0	(Sch 2)
		Other Nonreimbursable					
139		Residential Care					
139	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0	(Sch 2)
139	.20-.39	Fringe Benefits	9100		0	0	(Sch 2)
139	.49	Agency Staff	9100		0	0	(Sch 2)
139	.40-.99	Other - Nonlabor	9100		0	0	(Sch 4)
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0	
140		Beauty and Barber					
140	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0	(Sch 2)
140	.20-.39	Fringe Benefits	8900		0	0	(Sch 2)
140	.49	Agency Staff	8900		0	0	(Sch 2)
140	.40-.99	Other - Nonlabor	8900	2,717	0	2,717	(Sch 4)
140		Beauty and Barber - Total	8900	\$ 2,717	\$ 0	\$ 2,717	
145		Other Nonreimbursable					
145	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0	(Sch 2)
145	.20-.39	Fringe Benefits	9100		0	0	(Sch 2)
145	.49	Agency Staff	9100		0	0	(Sch 2)
145	.40-.99	Other - Nonlabor	9100		0	0	(Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0	
146		Subtotal 105 - 145		\$ 2,916,550	\$ (44,875)	\$ 2,871,675	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	\$ 35,705	\$ 0	\$ 35,705	(Sch 2)
155	.20-.39	Fringe Benefits	6600	8,435	0	8,435	(Sch 2)
155	.49	Agency Staff	6600		0	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600	530	0	530	(Sch 4)
155		Social Services - Total	6600	\$ 44,670	\$ 0	\$ 44,670	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
RIVERBEND NURSING CENTER

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

Provider NPI:
1326243312

OSHPD Facility Number:
206571033

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	\$ 55,349	\$ 0	\$ 55,349	(Sch 2)
160	.20-.39	Fringe Benefits	6700	10,117	0	10,117	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	4,049	0	4,049	(Sch 4)
160		Activities - Total	6700	\$ 69,515	\$ 0	\$ 69,515	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 199,358	\$ 0	\$ 199,358	(Sch 6)
165	.20-.39	Fringe Benefits	6900	37,170	0	37,170	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	306,066	(62,248)	243,818	(Sch 6)
165		Administration - Total	6900	\$ 542,594	\$ (62,248)	\$ 480,346	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 25,382	\$ 0	\$ 25,382	(Sch 3)
166	.20-.39	Fringe Benefits	6900	4,661	0	4,661	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900		0	0	(Sch 4)
166		Medical Records - Total	6900	\$ 30,043	\$ 0	\$ 30,043	
167		CDPH Licensing Fees	6900	\$ 23,110	\$ 0	\$ 23,110	(Sch 6)
168		Professional Liability Insurance	6900	\$ 52,976	\$ (2,497)	\$ 50,479	(Sch 6)
169		Quality Assurance Fees	6900	\$ 400,337	\$ 0	\$ 400,337	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 21,173	\$ 0	\$ 21,173	(Sch 3)
170	.20-.39	Fringe Benefits	6800	8,833	0	8,833	(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	\$ 30,006	\$ 0	\$ 30,006	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900		0	0	(Sch 6)
174	.49	Agency Staff	6900		0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900		0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		Subtotal 155 - 174		\$ 1,193,251	\$ (64,745)	\$ 1,128,506	
200		Total		\$ 6,075,491	\$ (71,911)	\$ 6,003,580	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 45,356	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name:
RIVERBEND NURSING CENTER

Provider NPI:
1326243312

OSHPD Facility Number:
206571033

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

Line No.	Sub No.		AUDIT ADJ 10	AUDIT ADJ 11	AUDIT ADJ 12	AUDIT ADJ 13	AUDIT ADJ 14	AUDIT ADJ 15	AUDIT ADJ 16	AUDIT ADJ 17	AUDIT ADJ 18
174	3	Caregiver Training - Agency Staff									
174	4	Caregiver Training - Other - Nonlabor									
200		Total	0	(624)	(5,557)	160	(2,717)	(618)	1,784	(378)	(2,387)

Provider Name:
RIVERBEND NURSING CENTER

Provider NPI:
1326243312

OSHPD Facility Number:
206571033

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

Line No.	Sub No.		AUDIT ADJ 19	AUDIT ADJ 20	AUDIT ADJ 21	AUDIT ADJ 22	AUDIT ADJ				
174	3	Caregiver Training - Agency Staff									
174	4	Caregiver Training - Other - Nonlabor									
200		Total	(1,860)	(58,800)	(1,037)	123	0	0	0	0	0

SUMMARY OF AUDITED SUBACUTE CARE COSTS AND INFORMATION

Provider Name:
RIVERBEND NURSING CENTER

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

Provider NPI:
1326243312

OSHPD Facility No:
206571033

LINE NO.	DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED SUBACUTE CARE COST PER PATIENT DAY
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SUBACUTE CARE ROUTINE

1	Cost of Direct Care - Labor (Sch. 2, Ln. 125)	\$ N/A	\$ 558,040	\$ 548.71
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 125)	\$ N/A	\$ 55,536	\$ 54.61
3	Cost of Direct and Indirect NonLabor (Sch. 4, Ln. 125)	\$ N/A	\$ 149,042	\$ 146.55
4	Cost of Capital Related (Sch. 5, Ln. 125)	\$ N/A	\$ 99,104	\$ 97.45
5	Property Taxes (Sch. 5, Ln. 125)	\$ N/A	\$ 9,973	\$ 9.81
6	CDPH Licensing Fees (Sch. 6, Ln. 125)	\$ N/A	\$ 4,000	\$ 3.93
7	Professional Liability Insurance (Sch. 6, Ln. 125)	\$ N/A	\$ 8,738	\$ 8.59
8	Quality Assurance Fees (Sch. 6, Ln. 125)	\$ N/A	\$ 69,299	\$ 68.14
9	Caregiver Training (Sch. 6, Ln. 125)	\$ N/A	\$ 0	\$ 0.00
10	Cost of Administration (Sch. 6, Ln. 125)	\$ N/A	\$ 85,494	\$ 84.07
11	Cost of Routine Service/Audited Total Routine Costs	\$ 1,099,605	\$ 1,039,226	\$ 1,021.85
12	Routine Cost Per Patient Day (Routine Cost Divided by Days)	\$ 1,048.24	\$ 1,021.85	

SUBACUTE CARE ANCILLARY

13	Cost of Direct Care - Labor (Subacute Care Sch. 2, Ln. 122)	\$ N/A	\$ 0	\$ 0.00
14	Cost of Indirect Care - Labor (Subacute Care Sch. 2, Ln. 123)	\$ N/A	\$ 0	\$ 0.00
15	Cost of Direct and Indirect Nonlabor (Subacute Care Sch. 2, Ln. 124)	\$ N/A	\$ 0	\$ 0.00
16	Cost of Capital Related (Subacute Care Sch. 2, Ln. 125)	\$ N/A	\$ 0	\$ 0.00
17	Property Taxes (Subacute Care Sch. 2, Ln. 126)	\$ N/A	\$ 0	\$ 0.00
18	CDPH Licensing Fees (Subacute Care Sch. 2, Ln. 127)	\$ N/A	\$ 0	\$ 0.00
19	Professional Liability Insurance (Subacute Care Sch. 2, Ln. 128)	\$ N/A	\$ 0	\$ 0.00
20	Quality Assurance Fees (Subacute Care Sch. 2, Ln. 129)	\$ N/A	\$ 0	\$ 0.00
21	Caregiver Training (Subacute Care Sch. 2, Ln. 130)	\$ N/A	\$ 0	\$ 0.00
22	Cost of Administration (Subacute Care Sch. 2, Ln. 131)	\$ N/A	\$ 0	\$ 0.00
23	Cost of Ancillary Service/Audited Total Ancillary Costs	\$	\$ 0	\$ 0.00
24	Ancillary Cost Per Patient Day (Ancillary Cost Divided by Days)	\$ 0.00	\$ 0.00	

SUBACUTE CARE TOTAL

25	Cost of Direct Care - Labor (Line 1 + Line 13)	\$ N/A	\$ 558,040	\$ 548.71 *
26	Cost of Indirect Care - Labor (Line 2 + Line 14)	\$ N/A	\$ 55,536	\$ 54.61 *
27	Cost of Direct and Indirect Nonlabor (Line 3 + Line 15)	\$ N/A	\$ 149,042	\$ 146.55 *
28	Cost of Capital Related (Line 4 + Line 16)	\$ N/A	\$ 99,104	\$ 97.45 *
29	Property Taxes (Line 5 + Line 17)	\$ N/A	\$ 9,973	\$ 9.81 *
30	CDPH Licensing Fees (Line 6 + Line 18)	\$ N/A	\$ 4,000	\$ 3.93 *
31	Professional Liability Insurance (Line 7 + Line 19)	\$ N/A	\$ 8,738	\$ 8.59 *
32	Quality Assurance Fees (Line 8 + Line 20)	\$ N/A	\$ 69,299	\$ 68.14 *
33	Caregiver Training (Line 9 + Line 21)	\$ N/A	\$ 0	\$ 0.00 *
34	Cost of Administration (Line 10 + Line 22)	\$ N/A	\$ 85,494	\$ 84.07 *
35	Total Cost of Subacute Service (Line 11 + Line 23)	\$ 1,099,605	\$ 1,039,226	\$ 1,021.85 *
36	Total Patient Days (Adj 26)		1,049	
37	Total Cost Per Patient Day (Total Cost Divided by Days)	\$ 1,048.24	\$ 1,021.85	
38	Medi-Cal Overpayments (Adj)	\$	\$ 0	
39	Medi-Cal Credit Balances (Adj)	\$	\$ 0	
40	Amount Due Provider (State) (Line 38 + Line 39)	\$ 0	\$ 0	

GENERAL INFORMATION

41	Contracted Number of Subacute Care Beds (Adj 31)		25	
42	Total Licensed Nursing Facility Beds (Adj 31)		99	
43	Total Licensed Capacity (All levels) (Adj 31)		99	
44	Total Medi-Cal Subacute Care Patient Days (Adj 31)		410	

CAPITAL RELATED COST

45	Direct Capital Related Cost (Adj)	\$ N/A	\$ 0	
46	Indirect Capital Related Cost (Line 28)	\$ N/A	\$ 99,104	
47	Total Capital Related Cost (Line 45 + Line 46)	\$ 0	\$ 99,104	

VENTILATOR / NONVENTILATOR

		AUDITED COSTS (Adj 29)	AUDITED TOTAL DAYS (Adj 32)	AUDITED MEDI-CAL DAYS (Adj 30)
48	Ventilator (Equipment Cost Only)	\$ 1,700	50	4
49	Nonventilator	\$ N/A	967	N/A
50	TOTAL	\$ N/A	1,017	N/A

* (To Schedule 1)

SUMMARY OF TOTAL ALLOWABLE SUBACUTE CARE ANCILLARY COSTS

Provider Name:
RIVERBEND NURSING CENTER

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

Provider NPI:
1326243312

OSHPD Facility Number:
206571033

LINE NO.	DESCRIPTION	ANCILLARY COSTS	TOTAL ANCILLARY CHARGES (Adj)	RATIO COST/CHG	TOTAL SUBACUTE CARE ANCILLARY CHARGES (Adj)	SUBACUTE CARE ANCILLARY COST *
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PATIENT SUPPLIES

1	Cost of Direct Care - Labor (Sch. 2, Ln. 75)	\$ 0				\$ 0
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 75)	2,350				0
3	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 75)	52,823				0
4	Cost of Capital Related (Sch. 5, Ln. 75)	5,923				0
5	Property Taxes (Sch. 5, Ln. 75)	596				0
6	CDPH Licensing Fees (Sch. 6, Ln. 75)	283				0
7	Professional Liability Insurance (Sch. 6, Ln. 75)	618				0
8	Quality Assurance Fees (Sch. 6, Ln. 75)	4,904				0
9	Caregiver Training (Sch. 6, Ln. 75)	0				0
10	Cost of Administration (Sch. 6, Ln. 75)	6,051				0
11	Total Patient Supplies Ancillary Service	\$ 73,549	\$	0.000000	\$	\$ 0

SPECIALIZED SUPPORT SURFACES

12	Cost of Direct Care - Labor (Sch. 2, Ln. 77)	\$ 0				\$ N/A
13	Cost of Indirect Care - Labor (Sch. 3, Ln. 77)	5				0
14	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 77)	562				0
15	Cost of Capital Related (Sch. 5, Ln. 77)	5				0
16	Property Taxes (Sch. 5, Ln. 77)	0				0
17	CDPH Licensing Fees (Sch. 6, Ln. 77)	3				0
18	Professional Liability Insurance (Sch. 6, Ln. 77)	6				0
19	Quality Assurance Fees (Sch. 6, Ln. 77)	45				0
20	Caregiver Training (Sch. 6, Ln. 77)	0				0
21	Cost of Administration (Sch. 6, Ln. 77)	56				0
22	Total Specialized Support Surfaces Ancillary Service	\$ 682	\$	0.000000	\$	\$ 0

PHYSICAL THERAPY

23	Cost of Direct Care - Labor (Sch. 2, Ln. 80)	\$ 0				\$ 0
24	Cost of Indirect Care - Labor (Sch. 3, Ln. 80)	3,426				0
25	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 80)	169,420				0
26	Cost of Capital Related (Sch. 5, Ln. 80)	7,021				0
27	Property Taxes (Sch. 5, Ln. 80)	707				0
28	CDPH Licensing Fees (Sch. 6, Ln. 80)	829				0
29	Professional Liability Insurance (Sch. 6, Ln. 80)	1,810				0
30	Quality Assurance Fees (Sch. 6, Ln. 80)	14,355				0
31	Caregiver Training (Sch. 6, Ln. 80)	0				0
32	Cost of Administration (Sch. 6, Ln. 80)	17,710				0
33	Total Physical Therapy Ancillary Service	\$ 215,278	\$	0.000000	\$	\$ 0

RESPIRATORY THERAPY

34	Cost of Direct Care - Labor (Sch. 2, Ln. 81)	\$ 0				\$ 0
35	Cost of Indirect Care - Labor (Sch. 3, Ln. 81)	252				0
36	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 81)	28,585				0
37	Cost of Capital Related (Sch. 5, Ln. 81)	235				0
38	Property Taxes (Sch. 5, Ln. 81)	24				0
39	CDPH Licensing Fees (Sch. 6, Ln. 81)	134				0
40	Professional Liability Insurance (Sch. 6, Ln. 81)	292				0
41	Quality Assurance Fees (Sch. 6, Ln. 81)	2,313				0
42	Caregiver Training (Sch. 6, Ln. 81)	0				0
43	Cost of Administration (Sch. 6, Ln. 81)	2,854				0
44	Total Respiratory Ancillary Service	\$ 34,687	\$	0.000000	\$	\$ 0

SUMMARY OF TOTAL ALLOWABLE SUBACUTE CARE ANCILLARY COSTS

Provider Name:
RIVERBEND NURSING CENTER

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

Provider NPI:
1326243312

OSHPD Facility Number:
206571033

LINE NO.	DESCRIPTION	ANCILLARY COSTS	TOTAL ANCILLARY CHARGES (Adj)	RATIO COST/CHG	TOTAL SUBACUTE CARE ANCILLARY CHARGES (Adj)	SUBACUTE CARE ANCILLARY COST *
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OCCUPATIONAL THERAPY

45	Cost of Direct Care - Labor (Sch. 2, Ln. 82)	\$ 0				\$ 0
46	Cost of Indirect Care - Labor (Sch. 3, Ln. 82)	3,204				0
47	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 82)	56,568				0
48	Cost of Capital Related (Sch. 5, Ln. 82)	8,347				0
49	Property Taxes (Sch. 5, Ln. 82)	840				0
50	CDPH Licensing Fees (Sch. 6, Ln. 82)	316				0
51	Professional Liability Insurance (Sch. 6, Ln. 82)	691				0
52	Quality Assurance Fees (Sch. 6, Ln. 82)	5,482				0
53	Caregiver Training (Sch. 6, Ln. 82)	0				0
54	Cost of Administration (Sch. 6, Ln. 82)	6,763				0
55	Total Occupational Therapy Ancillary Service	\$ 82,213	\$	0.000000	\$	\$ 0

SPEECH PATHOLOGY

56	Cost of Direct Care - Labor (Sch. 2, Ln. 83)	\$ 0				\$ 0
57	Cost of Indirect Care - Labor (Sch. 3, Ln. 83)	251				0
58	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 83)	28,465				0
59	Cost of Capital Related (Sch. 5, Ln. 83)	234				0
60	Property Taxes (Sch. 5, Ln. 83)	24				0
61	CDPH Licensing Fees (Sch. 6, Ln. 83)	133				0
62	Professional Liability Insurance (Sch. 6, Ln. 83)	290				0
63	Quality Assurance Fees (Sch. 6, Ln. 83)	2,303				0
64	Caregiver Training (Sch. 6, Ln. 83)	0				0
65	Cost of Administration (Sch. 6, Ln. 83)	2,842				0
66	Total Speech Pathology Ancillary Service	\$ 34,541	\$	0.000000	\$	\$ 0

PHARMACY

67	Cost of Direct Care - Labor (Sch. 2, Ln. 85)	\$ 0				\$ 0
68	Cost of Indirect Care - Labor (Sch. 3, Ln. 85)	2,107				0
69	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 85)	99,266				0
70	Cost of Capital Related (Sch. 5, Ln. 85)	4,404				0
71	Property Taxes (Sch. 5, Ln. 85)	443				0
72	CDPH Licensing Fees (Sch. 6, Ln. 85)	487				0
73	Professional Liability Insurance (Sch. 6, Ln. 85)	1,065				0
74	Quality Assurance Fees (Sch. 6, Ln. 85)	8,444				0
75	Caregiver Training (Sch. 6, Ln. 85)	0				0
76	Cost of Administration (Sch. 6, Ln. 85)	10,418				0
77	Total Pharmacy Ancillary Service	\$ 126,635	\$	0.000000	\$	\$ 0

LABORATORY

78	Cost of Direct Care - Labor (Sch. 2, Ln. 90)	\$ 0				\$ 0
79	Cost of Indirect Care - Labor (Sch. 3, Ln. 90)	144				0
80	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 90)	16,316				0
81	Cost of Capital Related (Sch. 5, Ln. 90)	134				0
82	Property Taxes (Sch. 5, Ln. 90)	13				0
83	CDPH Licensing Fees (Sch. 6, Ln. 90)	76				0
84	Professional Liability Insurance (Sch. 6, Ln. 90)	166				0
85	Quality Assurance Fees (Sch. 6, Ln. 90)	1,320				0
86	Caregiver Training (Sch. 6, Ln. 90)	0				0
87	Cost of Administration (Sch. 6, Ln. 90)	1,629				0
88	Total Laboratory Ancillary Service	\$ 19,799	\$	0.000000	\$	\$ 0

SUMMARY OF TOTAL ALLOWABLE SUBACUTE CARE ANCILLARY COSTS

Provider Name:
RIVERBEND NURSING CENTER

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

Provider NPI:
1326243312

OSHPD Facility Number:
206571033

LINE NO.	DESCRIPTION	ANCILLARY COSTS	TOTAL ANCILLARY CHARGES (Adj)	RATIO COST/CHG	TOTAL SUBACUTE CARE ANCILLARY CHARGES (Adj)	SUBACUTE CARE ANCILLARY COST *
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HOME HEALTH SERVICES

89	Cost of Direct Care - Labor (Sch. 2, Ln. 95)	\$ 0				\$ 0
90	Cost of Indirect Care - Labor (Sch. 3, Ln. 95)	0				0
91	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 95)	0				0
92	Cost of Capital Related (Sch. 5, Ln. 95)	0				0
93	Property Taxes (Sch. 5, Ln. 95)	0				0
94	CDPH Licensing Fees (Sch. 6, Ln. 95)	0				0
95	Professional Liability Insurance (Sch. 6, Ln. 95)	0				0
96	Quality Assurance Fees (Sch. 6, Ln. 95)	0				0
97	Caregiver Training (Sch. 6, Ln. 95)	0				0
98	Cost of Administration (Sch. 6, Ln. 95)	0				0
99	Total Home Health Services Ancillary Service	\$ 0	\$	0.000000	\$	\$ 0

OTHER ANCILLARY SERVICES

100	Cost of Direct Care - Labor (Sch. 2, Ln. 100)	\$ 0				\$ 0
101	Cost of Indirect Care - Labor (Sch. 3, Ln. 100)	110				0
102	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 100)	12,460				0
103	Cost of Capital Related (Sch. 5, Ln. 100)	102				0
104	Property Taxes (Sch. 5, Ln. 100)	10				0
105	CDPH Licensing Fees (Sch. 6, Ln. 100)	58				0
106	Professional Liability Insurance (Sch. 6, Ln. 100)	127				0
107	Quality Assurance Fees (Sch. 6, Ln. 100)	1,008				0
108	Caregiver Training (Sch. 6, Ln. 100)	0				0
109	Cost of Administration (Sch. 6, Ln. 100)	1,244				0
110	Total Other Ancillary Service	\$ 15,120	\$	0.000000	\$	\$ 0

SUBACUTE CARE ANCILLARY SERVICES

111	Cost of Direct Care - Labor (Sch. 2, Ln. 101)					\$ 0
112	Cost of Indirect Care - Labor (Sch. 3, Ln. 101)					0
113	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 101)					0
114	Cost of Capital Related (Sch. 5, Ln. 101)					0
115	Property Taxes (Sch. 5, Ln. 101)					0
116	CDPH Licensing Fees (Sch. 6, Ln. 101)					0
117	Professional Liability Insurance (Sch. 6, Ln. 101)					0
118	Quality Assurance Fees (Sch. 6, Ln. 101)					0
119	Caregiver Training (Sch. 6, Ln. 101)					0
120	Cost of Administration (Sch. 6, Ln. 101)					0
121	Total Subacute Ancillary Service					\$ 0

TOTAL COST OF ANCILLARY SERVICES

122	Cost of Direct Care - Labor					\$ 0
123	Cost of Indirect Care - Labor					0
124	Cost of Direct and Indirect Nonlabor					0
125	Cost of Capital Related					0
126	Property Taxes					0
127	CDPH Licensing Fees					0
128	Professional Liability Insurance					0
129	Quality Assurance Fees					0
130	Caregiver Training					0
131	Cost of Administration					0
132	Total Cost of Subacute Care Ancillary Services					\$ 0

* Total Ancillary Costs included in the rate.

(To Subacute Care Sch 1)

Provider Name							Fiscal Period			Provider NPI		Adjustments
RIVERBEND NURSING CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1326243312		32
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 ADJUSTMENTS</u>												
1	Not Reported			8	210	N/A	Total Facility Group Health Insurance To include Group Health Insurance in the audit for informational purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$0	\$45,356	\$45,356		

Provider Name							Fiscal Period	Provider NPI	Adjustments		
RIVERBEND NURSING CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1326243312	32		
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>RECLASSIFICATIONS OF REPORTED COSTS</u>											
2	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor	\$241,064	(\$2,360)	\$238,704 *	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	306,066	2,360	308,426 *	
							To reclassify CTE Systems, Inc. expenses to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4, and 2302.8				
3	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor	* \$238,704	(\$21,742)	\$216,962 *	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 308,426	21,742	330,168 *	
							To reclassify Capital Network Solution expenses to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8				
4	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor	* \$216,962	(\$4,049)	\$212,913 *	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 330,168	4,049	334,217 *	
							To reclassify MDI Achieve, Inc. expenses to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4, and 2302.8				
5	10.5	075	4	8A-1	075	4	Patient Supplies - Other - Nonlabor	\$45,003	\$4,930	\$49,933 *	
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	174,525	(4,930)	169,595 *	
							To reclassify oxygen expenses to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2202.8 and 2203.2 CCR, Title 22, Section 51511(c)				

Provider Name							Fiscal Period	Provider NPI		Adjustments	
RIVERBEND NURSING CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1326243312		32	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>RECLASSIFICATIONS OF REPORTED COSTS</u>											
6	10.5	081	4	8A-1	081	4	Respiratory Therapy - Other - Nonlabor	\$0	\$28,477	\$28,477	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	334,217	(28,477)	305,740 *
							To reclassify respiratory therapy expenses to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4, and 2302.8 CCR, Title 22, Section 51309				
7	10.5	085	4	8A-1	085	4	Pharmacy - Other - Nonlabor	\$62,468	\$34,768	\$97,236	
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	*	169,595	(34,768)	134,827 *
							To reclassify legend drugs expense to the appropriate ancillary cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2202.8, 2203.2, 2300, and 2304 CCR, Title 22, Sections 51123 and 51511				
8	10.5	100	4	8A-1	100	4	Other Ancillary Services - Other - Nonlabor	\$8,707	\$80	\$8,787 *	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	305,740	(80)	305,660 *
							To reclassify ambulance expenses paid by Medicare Part B from Administration to an ancillary cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4, and 2302.8 CCR, Title 22, Section 51323				
9	10.5	100	4	8A-1	100	4	Other Ancillary Services - Other - Nonlabor	*	\$8,787	\$3,626	\$12,413
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	*	134,827	(3,626)	131,201 *
							To reclassify VAC freedom and wound dressing expenses to the appropriate cost center. 42 CFR 413.24 CMS Pub. 15-1, Sections 2202.8 and 2203.2 CCR, Title 22, 51123 and 51511				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments			
RIVERBEND NURSING CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1326243312		32			
Report References							Explanation of Audit Adjustments							
Cost Report			Audit Report									As Reported	Increase (Decrease)	As Adjusted
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No								
<u>RECLASSIFICATIONS OF REPORTED COSTS</u>														
10	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	\$305,660	\$2,620	\$308,280 *			
	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance To reclassify finance fees, taxes and other fees 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		52,976	(2,620)	50,356 *			

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
RIVERBEND NURSING CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1326243312		32
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 REPORTED COSTS</u>											
11	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor To eliminate unallowable subscription referral fees not related to patient care. 42 CFR 413.9(c)(3), 413.20, and 413.24 CMS Pub. 15-1, Sections 2102.3, 2113.2, 2300, and 2304	*	\$212,913	(\$624)	\$212,289
12	10.5	045	4	8A-1	045	4	Property Insurance To adjust the property insurance expense to agree with the provider's records. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304		\$14,355	(\$5,557)	\$8,798
13	10.5	075	4	8A-1	075	4	Patient Supplies - Other - Nonlabor To reverse provider's revenue abatement of patient supplies for proper cost finding. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	\$49,933	\$160	\$50,093
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	*	\$131,201		
14							To eliminate costs from Skilled Nursing Care for Beauty and Barber that have been included to the appropriate cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			(\$2,717)	
15							To eliminate Pharmedica expenses due to lack of documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			(618)	
16							To reverse provider's revenue abatement of beauty and barber for proper cost finding. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			<u>1,784</u> (\$1,551)	\$129,650

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
RIVERBEND NURSING CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1326243312		32
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 REPORTED COSTS</u>											
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	\$308,280		
17							To eliminate administration expenses due to insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			(\$378)	
18							To eliminate administration expenses due to lack of documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			(2,387)	
19							To eliminate unallowable subscription referral fees not related to patient care. 42 CFR 413.9(c)(3), 413.20, and 413.24 CMS Pub. 15-1, Sections 2102.3, 2113.2, 2300, and 2304			(1,860)	
20							To adjust home office costs to agree with the filed Shepherd's Glen Management Services, Inc. Home Office Cost Report for fiscal period ended December 31, 2011. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304			(58,800)	
21							To eliminate administration expenses not related to patient care. 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Sections 2102.3 and 2105			<u>(1,037)</u> (\$64,462)	\$243,818
22	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance To adjust professional and general liability insurance to agree with the provider's records. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	\$50,356	\$123	\$50,479

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
RIVERBEND NURSING CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1326243312		32
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				
ADJUSTMENTS TO REPORTED PATIENT DAYS										
23	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 May 31, 2013 Report Date: June 3, 2013 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408 CCR, Title 22, Section 51541	24,380	(18,653)	5,727	
24	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 413.24 CMS Pub. 15-1, Sections 2300 and 2304	0	18,889	18,889	
25	4.1	5	6	1	12	Total Patient Days - Skilled Nursing Care To adjust total patient days to agree with the provider's patient census reports. 42 CFR 413.20, 413.24 and 413.50 CMS Pub. 15-1, Sections 2205, 2300, and 2304	26,620	70	26,690	
26	4.1	25	6	Subacute 1	36	Total Patient Days - Subacute To adjust total patient days to agree with the provider's patient census reports. 42 CFR 413.20, 413.24 and 413.50 CMS Pub. 15-1, Sections 2205, 2300, and 2304	1,049	(32)	1,017	

Provider Name							Fiscal Period	Provider NPI		Adjustments
RIVERBEND NURSING CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1326243312		32
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 REPORTED PATIENT DAYS</u>										
27	4.1	40	6	1	54	Total Patient Days - Hospice To adjust total patient days to agree with the provider's patient census reports. 42 CFR 413.20, 413.24 and 413.50 CMS Pub. 15-1, Sections 2205, 2300, and 2304	1762	(1)	1,761	

Provider Name							Fiscal Period			Provider NPI		Adjustments
RIVERBEND NURSING CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1326243312		32
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>												
28	Not Reported			1	14		Overpayments To recover Medi-Cal overpayments because the Share of Cost was not properly deducted from the amount billed. 42 CFR 413.5 and 413.20 CMS Pub. 15-1, Sections 2300 and 2409 CCR, Title 22, Sections 50786 and 51458.1		\$0	\$1,930	\$1,930	

Provider Name							Fiscal Period		Provider NPI		Adjustments
RIVERBEND NURSING CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1326243312		32
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					
ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA-SUBACUTE											
29	Not Reported			Subacute 1	48	1	Ventilator (Equipment Cost Only) To identify ventilator equipment expense on Subacute Schedule 1. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$0	\$1,700	\$1,700	
30	Not Reported			Subacute 1	48	3	Medi-Cal Subacute Days - Ventilator To reflect ventilator Medi-Cal patient days based on the following Fiscal Intermediary Payment Data: Service Period: January 1, 2011 through December 31, 2011 Payment Period: January 1, 2011 through May 31, 2013 Report Date: July 17, 2012 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 Medi-Cal Subacute Care Contract No. 07-11-70190	0	4	4	
31	Not Reported			Subacute 1	41	2	Contracted Number of Subacute Care Beds	0	25	25	
	Not Reported			Subacute 1	42	2	Total Licensed Nursing Facility Beds	0	99	99	
	Not Reported			Subacute 1	43	2	Total Licensed Capacity (All levels)	0	99	99	
	Not Reported			Subacute 1	44	2	Total Medi-Cal Subacute Care Patient Days To adjust Medi-Cal Settlement Data to agree with provider records and the following Fiscal Intermediary Payment Data: Service Period: January 1, 2011 through December 31, 2011 Payment Period: January 1, 2011 through May 31, 2013 Report Date: July 17, 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, Sections 51173, 51511, 51541, and 51542	0	410	410	

Provider Name							Fiscal Period			Provider NPI		Adjustments
RIVERBEND NURSING CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1326243312		32
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						
ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA-SUBACUTE												
32	Not Reported			Subacute 1	48	2	Total Subacute Days - Ventilator	0	50	50		
	Not Reported			Subacute 1	49	2	Total Subacute Days - Nonventilator	0	967	967		
	Not Reported			Subacute 1	50	2	Total Subacute Days	0	1,017	1,017		
							To reflect total adult subacute patient days and to include total ventilator and noventilator patient days in the audit report lines 48, 49, and 50. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304					