

**REPORT
ON THE
RATE SETTING AUDIT**

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

**FISCAL PERIOD ENDED
DECEMBER 31, 2010**

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

**Section Chief: Margaret A. Varho
Audit Supervisor: Henry Igboke
Auditor: David Ellis**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

Date: June 26, 2012

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

RIVIERA HEALTHCARE CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1407831118
FISCAL PERIOD ENDED DECEMBER 31, 2010

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
1. Audit adjustments that include a summary of the total due the State in the amount of \$11,593, which resulted from Medi-Cal overpayments

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

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

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If you have questions regarding this report, you may call the Audits Section—Santa Ana at (714) 558-4434.

(Original signed by Margaret Varho)

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

Certified

Cc: Kevin Lawrence CPA, Partner
Foster and Lawrence Accountancy Corp
3299 Horseless Carriage Road, Suite G
Norco, CA 92860

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
RIVIERA HEALTHCARE CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1407831118

OSHPD Facility No.:
206190656

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	\$ 3,874,050	\$ 73.13
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 1,155,201	\$ 21.81
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 569,779	\$ 10.76
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 107,420	\$ 2.03
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 30,740	\$ 0.58
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 34,422	\$ 0.65
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 78,062	\$ 1.47
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 502,048	\$ 9.48
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 1,242,130	\$ 23.45
11	Cost of Routine Service/Audited Total Costs	\$ 7,656,131	\$ 7,593,851	\$ 143.35
12	Total Patient Days (Adj)	52,975	52,975	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 144.52	\$ 143.35	
14	Overpayments (Adj 7)	\$ 0	\$ (11,593)	
15	Medi-Cal Days (Adj 6)	38,388	37,953	
16	Medi-Cal Managed Care Days (Adj 5)		434	
INTERMEDIATE CARE				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
18	Total Patient Days (Adj)		0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj)	\$	\$ 0	
MENTALLY DISORDERED CARE				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
22	Total Patient Days (Adj)		0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj)	\$	\$ 0	
DEVELOPMENTALLY DISABLED CARE				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
26	Total Patient Days (Adj)		0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj)	\$	\$ 0	
SUBACUTE CARE				
29	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
37	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
38	Cost of Administration (Subacute Care Sch.1, Ln. 34)	\$ N/A	\$ 0	\$ 0.00
39	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
40	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
41	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
42	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
RIVIERA HEALTHCARE CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1407831118

OSHPD Facility No.:
206190656

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. 42 + Ln. 43)	\$ 0	\$ 0	
46	Total Patient Days (Subacute Care - Pediatric, Sch. 1, Ln. 5)	0	0	
47	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
48	Amount Due Provider (State) (Subacute Care - Pediatric, Sch. 1, Ln. 9)	\$ 0	\$ 0	
TRANSITIONAL INPATIENT CARE				
49	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
50	Total Patient Days (Adj)		0	
51	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
52	Overpayments (Adj)	\$	\$ 0	
HOSPICE INPATIENT CARE				
53	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
54	Total Patient Days (Adj)		0	
55	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
56	Overpayments (Adj)	\$	\$ 0	
OTHER ROUTINE SERVICES				
57	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
58	Total Patient Days (Adj)		0	
59	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
60	Overpayments (Adj)	\$	\$ 0	

**ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR**

Provider Name:
RIVIERA HEALTHCARE CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1407831118

OSHPD Facility No.:
206190656

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	\$ 97,798	\$ 97,798		
160	Activities	119,250		\$ 119,250	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
	ANCILLARY SERVICES				
075	Patient Supplies	15,421	0	0	15,421
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	3,657,002	97,798	119,250	3,874,050 *
110	Intermediate Care	0	0	0	0 *
115	Mentally Disordered Care	0	0	0	0 *
120	Developmentally Disabled Care	0	0	0	0 *
125	Subacute Care	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0 *
128	Transitional Inpatient Care	0	0	0	0 *
130	Hospice Inpatient Care	0	0	0	0 *
135	Other Routine Services	0	0	0	0 *
	NONREIMBURSABLE				
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	TOTAL	\$ 3,889,471	\$ 97,798	\$ 119,250	\$ 3,889,471

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
RIVIERA HEALTHCARE CENTER

Provider NPI:
1407831118

OSHPD Facility Number:
206190656

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

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	\$ 118,681	\$ 118,681										
010	Housekeeping	109,603	328	\$ 109,931									
060	Laundry and Linen	110,636	2,072	1,925	\$ 114,633								
065	Dietary	604,337	11,826	10,985	0	\$ 627,148							
155	Social Services	N/A	4,886	4,538	0	0	\$ 9,424						
160	Activities	N/A	0	0	0	0	0	\$ -					
165	Administration	N/A	7,943	7,378	0	0	0	0		\$ 15,321	\$ 15,321		
166	Medical Records	138,909	1,428	1,327	0	0	0	0		141,664		\$ 141,664	
170	Inservice Education - Nursing	111,532	589	548	0	0	0	0	\$ 112,669				
ANCILLARY SERVICES													
075	Patient Supplies		1,276	1,185	0	0	0	0	0	2,462	168	1,553	\$ 4,182
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	307	2,836	3,142
080	Physical Therapy		596	553	0	0	0	0	0	1,149	892	8,252	10,293
081	Respiratory Therapy		0	0	0	0	0	0	0	0	103	952	1,055
082	Occupational Therapy		589	548	0	0	0	0	0	1,137	663	6,128	7,928
083	Speech Pathology		589	548	0	0	0	0	0	1,137	114	1,056	2,307
085	Pharmacy		0	0	0	0	0	0	0	0	446	4,127	4,574
090	Laboratory		0	0	0	0	0	0	0	0	206	1,902	2,108
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	284	2,624	2,908
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		86,557	80,398	114,633	627,148	9,424	0	112,669	1,030,829	12,138	112,234	1,155,201*
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0*
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0*
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0*
125	Subacute Care		0	0	0	0	0	0	0	0	0	0	0*
126	Subacute Care - Pediatric		0	0	0	0	0	0	0	0	0	0	0*
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0*
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0*
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0*
NONREIMBURSABLE													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		0	0	0	0	0	0	0	0	0	0	0
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,193,698	\$ 118,681	\$ 109,931	\$ 114,633	\$ 627,148	\$ 9,424	\$ -	\$ 112,669	\$ 1,036,714	\$ 15,321	\$ 141,664	\$ 1,193,698

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
RIVIERA HEALTHCARE CENTER

Provider NPI:
1407831118

OSHPD Facility Number:
206190656

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

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	\$ 208,028	\$ 208,028										
010	Housekeeping	33,590	575	\$ 34,165									
060	Laundry and Linen	18,159	3,632	598	\$ 22,390								
065	Dietary	62,495	20,729	3,414	0	\$ 86,638							
155	Social Services	5,394	8,564	1,410	0	0	\$ 15,369						
160	Activities	67	0	0	0	0	0	\$ 67					
165	Administration	N/A	13,923	2,293	0	0	0	0		\$ 16,215	\$ 16,215		
166	Medical Records	23,440	2,503	412	0	0	0	0		26,356		\$ 26,356	
170	Inservice Education - Nursing	0	1,033	170	0	0	0	0	\$ 1,203				
ANCILLARY SERVICES													
075	Patient Supplies	55,028	2,237	368	0	0	0	0	0	57,633	178	289	\$ 58,100
077	Specialized Support Surfaces	140,738	0	0	0	0	0	0	0	140,738	325	528	141,590
080	Physical Therapy	406,424	1,044	172	0	0	0	0	0	407,640	945	1,535	410,119
081	Respiratory Therapy	47,268	0	0	0	0	0	0	0	47,268	109	177	47,554
082	Occupational Therapy	301,076	1,033	170	0	0	0	0	0	302,279	701	1,140	304,121
083	Speech Pathology	49,336	1,033	170	0	0	0	0	0	50,539	121	196	50,857
085	Pharmacy	204,840	0	0	0	0	0	0	0	204,840	472	768	206,080
090	Laboratory	94,402	0	0	0	0	0	0	0	94,402	218	354	94,974
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	130,218	0	0	0	0	0	0	0	130,218	300	488	131,006
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	233,678	151,720	24,987	22,390	86,638	15,369	67	1,203	536,052	12,847	20,880	569,779 *
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care	0	0	0	0	0	0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
NONREIMBURSABLE													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	0	0	0	0	0	0	0	0	0	0	0	0
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 2,014,181	\$ 208,028	\$ 34,165	\$ 22,390	\$ 86,638	\$ 15,369	\$ 67	\$ 1,203	\$ 1,971,610	\$ 16,215	\$ 26,356	\$ 2,014,181

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
RIVIERA HEALTHCARE CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1407831118

OSHPD Facility Number:
206190656

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital	Plant Ops	Hskpng	Laundry	Dietary	Soc Srvs	Activities
				Various	5	10	60	65	155	160
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 112,156	78%							
	Property Tax (line 40)	32,095	22%	\$ 144,251						
005	Plant Operations and Maintenance			2,583	\$ 2,583					
010	Housekeeping			392	7	\$ 399				
060	Laundry and Linen			2,474	45	7	\$ 2,526			
065	Dietary			14,117	257	40	0	\$ 14,414		
155	Social Services			5,832	106	16	0	0	\$ 5,955	
160	Activities			0	0	0	0	0	0	\$ -
165	Administration			9,481	173	27	0	0	0	0
166	Medical Records			1,705	31	5	0	0	0	0
170	Inservice Education - Nursing			704	13	2	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			1,523	28	4	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			711	13	2	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			704	13	2	0	0	0	0
083	Speech Pathology			704	13	2	0	0	0	0
085	Pharmacy			0	0	0	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
ROUTINE SERVICES										
105	Skilled Nursing Care			103,322	1,883	292	2,526	14,414	5,955	0
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
NONREIMBURSABLE										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	0	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 144,251	100%	\$ 144,251	\$ 2,583	\$ 399	\$ 2,526	\$ 14,414	\$ 5,955	\$ -

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
RIVIERA HEALTHCARE CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1407831118

OSHPD Facility Number:
206190656

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	Capital Related 78% Of Total	Property Tax 22% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 112,156	78%							
	Property Tax (line 40)	32,095	22%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 9,681	\$ 9,681				
166	Medical Records				1,741		\$ 1,741			
170	Inservice Education - Nursing			\$ 718						
	ANCILLARY SERVICES									
075	Patient Supplies			0	1,555	106	19	\$ 1,681	\$ 1,307	\$ 374
077	Specialized Support Surfaces			0	0	194	35	229	178	51
080	Physical Therapy			0	726	564	101	1,391	1,082	310
081	Respiratory Therapy			0	0	65	12	77	60	17
082	Occupational Therapy			0	718	419	75	1,213	943	270
083	Speech Pathology			0	718	72	13	804	625	179
085	Pharmacy			0	0	282	51	333	259	74
090	Laboratory			0	0	130	23	153	119	34
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	179	32	212	164	47
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			718	129,111	7,670	1,379	138,160	107,420	30,740*
110	Intermediate Care			0	0	0	0	0	0	0*
115	Mentally Disordered Care			0	0	0	0	0	0	0*
120	Developmentally Disabled Care			0	0	0	0	0	0	0*
125	Subacute Care			0	0	0	0	0	0	0*
126	Subacute Care - Pediatric			0	0	0	0	0	0	0*
128	Transitional Inpatient Care			0	0	0	0	0	0	0*
130	Hospice Inpatient Care			0	0	0	0	0	0	0*
135	Other Routine Services			0	0	0	0	0	0	0*
	NONREIMBURSABLE									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	0	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 144,251	100%	\$ 718	\$ 132,829	\$ 9,681	\$ 1,741	\$ 144,251	\$ 112,156	\$ 32,095

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
RIVIERA HEALTHCARE CENTER

Provider NPI:
1407831118

OSHPD Facility Number:
206190656

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

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. 67% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 4% of Total	Quality Assur. Fees 27% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 6,368												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,561,474												
	Total Costs Allocable as Administration	1,567,842	67%											
167	DPH Licensing Fees	43,448	2%											
168	Professional Liability Insurance	98,531	4%											
169	Quality Assurance Fees	633,696	27%											
174	Caregiver Training	0	0%											
	Total	2,343,517	100%						\$ 2,343,517					
ANCILLARY SERVICES														
075	Patient Supplies			\$ 15,421	\$ 2,462	\$ 57,633	\$ 1,555	\$ 77,071	25,690	\$ 17,187	\$ 476	\$ 1,080	\$ 6,947	\$ -
077	Specialized Support Surfaces			0	0	140,738	0	140,738	46,912	31,385	870	1,972	12,685	0
080	Physical Therapy			0	1,149	407,640	726	409,514	136,503	91,322	2,531	5,739	36,911	0
081	Respiratory Therapy			0	0	47,268	0	47,268	15,756	10,541	292	662	4,260	0
082	Occupational Therapy			0	1,137	302,279	718	304,135	101,377	67,823	1,879	4,262	27,413	0
083	Speech Pathology			0	1,137	50,539	718	52,395	17,465	11,684	324	734	4,723	0
085	Pharmacy			0	0	204,840	0	204,840	68,279	45,680	1,266	2,871	18,463	0
090	Laboratory			0	0	94,402	0	94,402	31,467	21,052	583	1,323	8,509	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	130,218	0	130,218	43,406	29,039	805	1,825	11,737	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			3,874,050	1,030,829	536,052	129,111	5,570,043	1,856,661	1,242,130	34,422	78,062	502,048	0*
110	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0*
115	Mentally Disordered Care			0	0	0	0	0	0	0	0	0	0	0*
120	Developmentally Disabled Care			0	0	0	0	0	0	0	0	0	0	0*
125	Subacute Care			0	0	0	0	0	0	0	0	0	0	0*
126	Subacute Care - Pediatric			0	0	0	0	0	0	0	0	0	0	0*
128	Transitional Inpatient Care			0	0	0	0	0	0	0	0	0	0	0*
130	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0*
135	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0*
NONREIMBURSABLE														
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	0	0	0	0	0	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 2,343,517		\$ 3,889,471	\$ 1,036,714	\$ 1,971,610	\$ 132,829	\$ 7,030,624	\$ 2,343,517					
	Total Administrative Costs							\$ 2,343,517		\$ 1,567,842	\$ 43,448	\$ 98,531	\$ 633,696	\$ -
	Unit Cost Multiplier							0.33332986						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 156,984	\$ 42,571	\$ 11,422	\$ 210,977							
	TOTAL FACILITY COSTS							\$ 9,585,118						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
RIVIERA HEALTHCARE CENTER

Provider NPI:
1407831118

OSHPD Facility Number:
206190656

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

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	356									
010	Housekeeping	54	54								
060	Laundry and Linen	341	341	341							
065	Dietary	1,946	1,946	1,946							
155	Social Services	804	804	804							
160	Activities										
165	Administration	1,307	1,307	1,307							
166	Medical Records	235	235	235							
170	Inservice Education - Nursing	97	97	97							
	ANCILLARY SERVICES										
075	Patient Supplies	210	210	210						77,071	77,071
077	Specialized Support Surfaces									140,738	140,738
080	Physical Therapy	98	98	98						409,514	409,514
081	Respiratory Therapy									47,268	47,268
082	Occupational Therapy	97	97	97						304,135	304,135
083	Speech Pathology	97	97	97						52,395	52,395
085	Pharmacy									204,840	204,840
090	Laboratory									94,402	94,402
095	Home Health Services									0	0
100	Other Ancillary Services									130,218	130,218
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	14,243	14,243	14,243	105,950	154,680	3,890,680	3,890,680	3,890,680	5,570,043	5,570,043
110	Intermediate Care						0	0	0	0	0
115	Mentally Disordered Care						0	0	0	0	0
120	Developmentally Disabled Care						0	0	0	0	0
125	Subacute Care						0	0	0	0	0
126	Subacute Care - Pediatric						0	0	0	0	0
128	Transitional Inpatient Care						0	0	0	0	0
130	Hospice Inpatient Care						0	0	0	0	0
135	Other Routine Services						0	0	0	0	0
	NONREIMBURSABLE										
139	Residential Care									0	0
140	Beauty and Barber									0	0
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	19,885	19,529	19,475	105,950	154,680	3,890,680	3,890,680	3,890,680	7,030,624	7,030,624
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 97,798 0.02513648	\$ 119,250 0.030650169			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 118,681 6.07716729	\$ 109,931 5.64473258	\$ 114,633 1.08195534	\$ 627,148 4.05448550	\$ 9,424 0.00242230	\$ - 0.00000000	\$ 112,669 0.02895870	\$ 15,321 0.00217911	\$ 141,664 0.02014951
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 208,028 10.65226074	\$ 34,165 1.75431179	\$ 22,390 0.21132271	\$ 86,638 0.56011243	\$ 15,369 0.00395018	\$ 67 0.00001722	\$ 1,203 0.00030931	\$ 16,215 0.00230639	\$ 26,356 0.00374868
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 144,251 7.25426201	\$ 2,583 0.13224012	\$ 399 0.02048119	\$ 2,526 0.02383937	\$ 14,414 0.09318587	\$ 5,955 0.00153064	\$ - 0.00000000	\$ 718 0.00018467	\$ 9,681 0.00137697	\$ 1,741 0.00024758

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
RIVIERA HEALTHCARE CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1407831118

OSHPD Facility Number:
206190656

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
005		Plant Operations and Maintenance					
005	.01-.19	Salaries and Wages	6200	\$ 94,806	\$ 0	\$ 94,806	(Sch 3)
005	.20-.39	Fringe Benefits	6200	23,843	(5,382)	18,461	(Sch 3)
005	.79	Agency Staff	6200	5,414	0	5,414	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	208,028	0	208,028	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 332,091	\$ (5,382)	\$ 326,709	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 0	\$ 0	\$ 0	(Sch 3)
010	.20-.39	Fringe Benefits	6300	0	0	0	(Sch 3)
010	.79	Agency Staff	6300	109,603	0	109,603	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	33,590	0	33,590	(Sch 4)
010		Housekeeping - Total	6300	\$ 143,193	\$ 0	\$ 143,193	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 5,295	\$ 0	\$ 5,295	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	0	0	0	(Sch 5)
025		Depreciation: Equipment	7140	28,166	0	28,166	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	19,204	0	19,204	(Sch 5)
040		Property Taxes	7300	32,095	0	32,095	(Sch 5)
045		Property Insurance	7400	6,368	0	6,368	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	59,491	0	59,491	(Sch 6)
055		Interest - Other	7600	\$ 0	\$ 0	\$ 0	(Sch 6)
057		Subtotal 005 - 055		\$ 625,903	\$ (5,382)	\$ 620,521	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 0	\$ 0	\$ 0	(Sch 3)
060	.20-.39	Fringe Benefits	6400	0	0	0	(Sch 3)
060	.79	Agency Staff	6400	110,636	0	110,636	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	18,159	0	18,159	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 128,795	\$ 0	\$ 128,795	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 0	\$ 0	\$ 0	(Sch 3)
065	.20-.39	Fringe Benefits	6500	0	0	0	(Sch 3)
065	.79	Agency Staff	6500	604,337	0	604,337	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	62,495	0	62,495	(Sch 4)
065		Dietary - Total	6500	\$ 666,832	\$ 0	\$ 666,832	
070		Provision for Bad Debts	7700	\$ 0	0	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$ 0	\$ 12,908	\$ 12,908	(Sch 2)
075	.20-.39	Fringe Benefits	8100	0	2,513	2,513	(Sch 2)
075	.79	Agency Staff	8100	0	0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	55,028	0	55,028	(Sch 4)
075		Patient Supplies - Total	8100	\$ 55,028	\$ 15,421	\$ 70,449	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	\$ 0	\$ 0	\$ 0	N/A
077	.20-.39	Fringe Benefits	8150	0	0	0	N/A
077	.79	Agency Staff	8150	0	0	0	N/A
077	.40-.99	Other - Nonlabor	8150	140,738	0	140,738	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 140,738	\$ 0	\$ 140,738	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
RIVIERA HEALTHCARE CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1407831118

OSHPD Facility Number:
206190656

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
080		Physical Therapy					
080	.01-.19	Salaries and Wages	8200	\$ 0	\$ 0	\$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200	0	0	0	(Sch 2)
080	.79	Agency Staff	8200	0	0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	406,424	0	406,424	(Sch 4)
080		Physical Therapy - Total	8200	\$ 406,424	\$ 0	\$ 406,424	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$ 0	\$ 0	\$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220	0	0	0	(Sch 2)
081	.79	Agency Staff	8220	0	0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220	47,268	0	47,268	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 47,268	\$ 0	\$ 47,268	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$ 0	\$ 0	\$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250	0	0	0	(Sch 2)
082	.79	Agency Staff	8250	0	0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	301,076	0	301,076	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 301,076	\$ 0	\$ 301,076	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$ 0	\$ 0	\$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280	0	0	0	(Sch 2)
083	.79	Agency Staff	8280	0	0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	49,336	0	49,336	(Sch 4)
083		Speech Pathology - Total	8280	\$ 49,336	\$ 0	\$ 49,336	
085		Pharmacy					
085	.01-.19	Salaries and Wages	8300	\$ 0	\$ 0	\$ 0	(Sch 2)
085	.20-.39	Fringe Benefits	8300	0	0	0	(Sch 2)
085	.79	Agency Staff	8300	0	0	0	(Sch 2)
085	.40-.99	Other - Nonlabor	8300	204,840	0	204,840	(Sch 4)
085		Pharmacy - Total	8300	\$ 204,840	\$ 0	\$ 204,840	
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	\$ 0	\$ 0	\$ 0	(Sch 2)
090	.20-.39	Fringe Benefits	8400	0	0	0	(Sch 2)
090	.79	Agency Staff	8400	0	0	0	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	94,402	0	94,402	(Sch 4)
090		Laboratory - Total	8400	\$ 94,402	\$ 0	\$ 94,402	
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	\$ 0	\$ 0	\$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800	0	0	0	(Sch 2)
095	.79	Agency Staff	8800	0	0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800	0	0	0	(Sch 4)
095		Home Health Services - Total	8800	\$ 0	\$ 0	\$ 0	
100		Other Ancillary Services					
100	.01-.19	Salaries and Wages	8900	\$ 0	\$ 0	\$ 0	(Sch 2)
100	.20-.39	Fringe Benefits	8900	0	0	0	(Sch 2)
100	.79	Agency Staff	8900	0	0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	130,218	0	130,218	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 130,218	\$ 0	\$ 130,218	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
RIVIERA HEALTHCARE CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1407831118

OSHPD Facility Number:
206190656

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
101		Subacute Care Ancillary Services					
101	.01-.19	Salaries and Wages	8100-8900	\$ 0	\$ 0	\$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
101	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900	0	0	0	(Sch 4)
101		Subacute Care Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
102		Subacute Care - Pediatric Ancillary Services					
102	.01-.19	Salaries and Wages	8100-8900	\$ 0	\$ 0	\$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
102	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900	0	0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
104		Subtotal 075 - 102		\$ 1,429,330	\$ 15,421	\$ 1,444,751	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 3,071,810	\$ (12,908)	\$ 3,058,902	(Sch 2)
105	.20-.39	Fringe Benefits	6110	669,526	(73,887)	595,639	(Sch 2)
105	.49	Agency Staff	6110	2,461	0	2,461	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	233,678	0	233,678	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 3,977,475	\$ (86,795)	\$ 3,890,680	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	\$ 0	\$ 0	\$ 0	
110	.20-.39	Fringe Benefits	6120	0	0	0	
110	.49	Agency Staff	6120	0	0	0	
110	.40-.99	Other - Nonlabor	6120	0	0	0	
110		Intermediate Care - Total	6120	\$ 0	\$ 0	\$ 0	(Sch 2)
115		Mentally Disordered Care					
115	.01-.19	Salaries and Wages	6130	\$ 0	\$ 0	\$ 0	
115	.20-.39	Fringe Benefits	6130	0	0	0	
115	.49	Agency Staff	6130	0	0	0	
115	.40-.99	Other - Nonlabor	6130	0	0	0	
115		Mentally Disordered Care - Total	6130	\$ 0	\$ 0	\$ 0	(Sch 2)
120		Developmentally Disabled Care					
120	.01-.19	Salaries and Wages	6140	\$ 0	\$ 0	\$ 0	
120	.20-.39	Fringe Benefits	6140	0	0	0	
120	.49	Agency Staff	6140	0	0	0	
120	.40-.99	Other - Nonlabor	6140	0	0	0	
120		Developmentally Disabled Care - Total	6140	\$ 0	\$ 0	\$ 0	(Sch 2)
125		Subacute Care					
125	.01-.19	Salaries and Wages	6150	\$ 0	\$ 0	\$ 0	(Sch 2)
125	.20-.39	Fringe Benefits	6150	0	0	0	(Sch 2)
125	.49	Agency Staff	6150	0	0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150	0	0	0	(Sch 4)
125		Subacute Care - Total	6150	\$ 0	\$ 0	\$ 0	
126		Subacute Care - Pediatric					
126	.01-.19	Salaries and Wages	6160	\$ 0	\$ 0	\$ 0	(Sch 2)
126	.20-.39	Fringe Benefits	6160	0	0	0	(Sch 2)
126	.49	Agency Staff	6160	0	0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160	0	0	0	(Sch 4)
126		Subacute Care - Pediatric - Total	6160	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
RIVIERA HEALTHCARE CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1407831118

OSHPD Facility Number:
206190656

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
RIVIERA HEALTHCARE CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1407831118

OSHPD Facility Number:
206190656

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
128		Transitional Inpatient Care					
128	.01-.19	Salaries and Wages	6170	\$ 0	\$ 0	\$ 0	
128	.20-.39	Fringe Benefits	6170	0	0	0	
128	.49	Agency Staff	6170	0	0	0	
128	.40-.99	Other - Nonlabor	6170	0	0	0	
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0	(Sch 2)
130		Hospice Inpatient Care					
130	.01-.19	Salaries and Wages	6180	\$ 0	\$ 0	\$ 0	
130	.20-.39	Fringe Benefits	6180	0	0	0	
130	.49	Agency Staff	6180	0	0	0	
130	.40-.99	Other - Nonlabor	6180	0	0	0	
130		Hospice Inpatient Care - Total	6180	\$ 0	\$ 0	\$ 0	(Sch 2)
135		Other Routine Services					
135	.01-.19	Salaries and Wages	6190	\$ 0	\$ 0	\$ 0	
135	.20-.39	Fringe Benefits	6190	0	0	0	
135	.49	Agency Staff	6190	0	0	0	
135	.40-.99	Other - Nonlabor	6190	0	0	0	
135		Other Routine Services - Total	6190	\$ 0	\$ 0	\$ 0	(Sch 2)
		Other Nonreimbursable					
139		Residential Care					
139	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0	(Sch 2)
139	.20-.39	Fringe Benefits	9100	0	0	0	(Sch 2)
139	.49	Agency Staff	9100	0	0	0	(Sch 2)
139	.40-.99	Other - Nonlabor	9100	0	0	0	(Sch 4)
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0	
140		Beauty and Barber					
140	.01-.19	Salaries and Wages	8900	\$ 0	\$ 0	\$ 0	(Sch 2)
140	.20-.39	Fringe Benefits	8900	0	0	0	(Sch 2)
140	.49	Agency Staff	8900	0	0	0	(Sch 2)
140	.40-.99	Other - Nonlabor	8900	0	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	\$ 0	(Sch 2)
145	.20-.39	Fringe Benefits	9100	0	0	0	(Sch 2)
145	.49	Agency Staff	9100	0	0	0	(Sch 2)
145	.40-.99	Other - Nonlabor	9100	0	0	0	(Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0	
146		Subtotal 105 - 145		\$ 3,977,475	\$ (86,795)	\$ 3,890,680	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	\$ 81,858	\$ 0	\$ 81,858	(Sch 2)
155	.20-.39	Fringe Benefits	6600	22,536	(6,596)	15,940	(Sch 2)
155	.49	Agency Staff	6600	0	0	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600	5,394	0	5,394	(Sch 4)
155		Social Services - Total	6600	\$ 109,788	\$ (6,596)	\$ 103,192	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
RIVIERA HEALTHCARE CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1407831118

OSHPD Facility Number:
206190656

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
160		Activities					
160	.01-.19	Salaries and Wages	6700	\$ 91,013	\$ 0	\$ 91,013	(Sch 2)
160	.20-.39	Fringe Benefits	6700	22,948	(5,226)	17,722	(Sch 2)
160	.49	Agency Staff	6700	10,515	0	10,515	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	67	0	67	(Sch 4)
160		Activities - Total	6700	\$ 124,543	\$ (5,226)	\$ 119,317	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 1,215,958	\$ 0	\$ 1,215,958	(Sch 6)
165	.20-.39	Fringe Benefits	6900	137,813	98,963	236,776	(Sch 6)
165	.49	Agency Staff	6900	4,409	0	4,409	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	95,001	9,330	104,331	(Sch 6)
165		Administration - Total	6900	\$ 1,453,181	\$ 108,293	\$ 1,561,474	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 116,269	\$ 0	\$ 116,269	(Sch 3)
166	.20-.39	Fringe Benefits	6900	27,288	(4,648)	22,640	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	23,440	0	23,440	(Sch 4)
166		Medical Records - Total	6900	\$ 166,997	\$ (4,648)	\$ 162,349	
167		CDPH Licensing Fees	6900	\$ 43,448	\$ 0	\$ 43,448	(Sch 6)
168		Professional Liability Insurance	6900	\$ 108,504	\$ (9,973)	\$ 98,531	(Sch 6)
169		Quality Assurance Fees	6900	\$ 633,696	\$ 0	\$ 633,696	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 93,354	\$ 0	\$ 93,354	(Sch 3)
170	.20-.39	Fringe Benefits	6800	23,915	(5,737)	18,178	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	0	0	0	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 117,269	\$ (5,737)	\$ 111,532	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$ 0	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900	0	0	0	(Sch 6)
174	.49	Agency Staff	6900	0	0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900	0	0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		Subtotal 155 - 174		\$ 2,757,426	\$ 76,113	\$ 2,833,539	
200		Total		\$ 9,585,761	\$ (643)	\$ 9,585,118	

Provider Name							Fiscal Period	Provider NPI		Adjustments	
RIVIERA HEALTHCARE CENTER							JANUARY 01, 2010 THROUGH DECEMBER 31, 2010	1407831118		7	
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>											
1	10.5	075	1	8A-1	075	1	Patient Supplies - Salaries and Wages	\$0	\$12,908	\$12,908	
	10.5	075	2	8A-1	075	2	Patient Supplies - Fringe Benefit:	0	2,813	2,813 *	
	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wage:	3,071,810	(12,908)	3,058,902	
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefit:	669,526	(2,813)	666,713 *	
							To reclassify central supplies wages and related benefits to the appropriate cost centers for proper cost determination.				
							42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2306				
2	10.5	005	2	8A-1	005	2	Plant Operations and Maintenance - Fringe Benefits	\$23,843	(\$5,382)	\$18,461	
	10.5	075	2	8A-1	075	2	Patient Supplies - Fringe Benefits	* 2,813	(300)	2,513	
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	* 666,713	(71,074)	595,639	
	10.5	155	2	8A-1	155	2	Social Services - Fringe Benefits	22,536	(6,596)	15,940	
	10.5	160	2	8A-1	160	2	Activities - Fringe Benefits	22,948	(5,226)	17,722	
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	137,813	98,963	236,776	
	10.5	166	2	8A-1	166	2	Medical Records - Fringe Benefits	27,288	(4,648)	22,640	
	10.5	170	2	8A-1	170	2	Inservice Education - Nursing - Fringe Benefits	23,915	(5,737)	18,178	
							To reclassify benefits expense based on reported salaries expense for proper allocation of costs.				
							42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2203.2, 2300, and 2304				
3	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	\$95,001	\$9,330	\$104,331	
	10.5	168	4	8A-1	168	4	Professional Liability Insurance	108,504	(9,330)	99,174 *	
							To reclassify other insurance expense to the appropriate cost center for proper cost determination.				
							42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304				

Provider Name							Fiscal Period		Provider NPI		Adjustments
RIVIERA HEALTHCARE CENTER							JANUARY 01, 2010 THROUGH DECEMBER 31, 2010		1407831118		7
Report References							Explanation of Audit Adjustments		As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>ADJUSTMENT TO REPORTED COSTS</u>											
4	10.5	168	4	8A-1	168	4	Professional Liability Insurance To adjust reported professional liability insurance expense to agree with the provider's supporting documentation. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304	*	\$99,174	(\$643)	\$98,531

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
RIVIERA HEALTHCARE CENTER							JANUARY 01, 2010 THROUGH DECEMBER 31, 2010		1407831118		7
Report References							Explanation of Audit Adjustments		As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>ADJUSTMENT TO REPORTED PATIENT DAYS</u>											
5	Not Reported			1	16	N/A	Medi-Cal Managed Care Days To include Medi-Cal Managed Care 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		0	434	434

Provider Name							Fiscal Period	Provider NPI		Adjustments
RIVIERA HEALTHCARE CENTER							JANUARY 01, 2010 THROUGH DECEMBER 31, 2010	1407831118		7
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>ADJUSTMENT TO REPORTED MEDI-CAL SETTLEMENT DATA</u>										
6	4.1	5	2	1	15	N/A	Medi-Cal Patient Days To reflect Medi-Cal patient days based on the following Fiscal Intermediary Payment Data: Service Period: January 01, 2010 through December 31, 2010 Payment Period: January 01, 2010 through April 30, 2012 Report Date: May 07, 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	39,169	(435)	38,734

Provider Name							Fiscal Period		Provider NPI		Adjustments			
RIVIERA HEALTHCARE CENTER							JANUARY 01, 2010 THROUGH DECEMBER 31, 2010		1407831118		7			
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>ADJUSTMENT TO OTHER MATTERS</u>														
7	Not Reported			1	14	N/A	Overpayments To recover outstanding Medi-Cal credit balances. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761 and 51458.1	\$0	\$11,593	\$11,593				