

**REPORT  
ON THE  
RATE SETTING AUDIT**

**ORINDA REHABILITATION AND CONV. HOSPITAL  
ORINDA, CALIFORNIA  
NPI NUMBER: 1447263397**

**FISCAL PERIOD ENDED  
DECEMBER 31, 2009**

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

**Section Chief: Louise Wong  
Audit Supervisor: David Mui  
Auditor: Ryan Lam**



TOBY DOUGLAS  
DIRECTOR

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



EDMUND G. BROWN JR.  
GOVERNOR

May 27, 2011

David Cronin, Administrator  
Orinda Rehabilitation and Convalescent Hospital  
11 Altarinda Road  
Orinda, CA 94563

PROVIDER: ORINDA REHABILITATION AND CONVALESCENT HOSPITAL  
NPI NUMBER: 1447263397  
FISCAL PERIOD ENDED DECEMBER 31, 2009

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 Paid Claims Summary Report, prior fiscal period's Medi-Cal program audit report, and Medicare audit report for the current fiscal period, if applicable and available.

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

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules
2. Audit Adjustments Schedule

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 Rate Development Branch.

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.

David Cronin  
Page 2

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

John Melton, Chief  
Office of Administrative Appeals and Hearings  
1029 J Street, Suite 200  
Sacramento, CA 95814-2825  
(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  
P.O. Box 997413  
Sacramento, CA 95899-7413

**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 95814-5005  
(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—Richmond at (510) 620-3100.

Original Signed by

Louise Wong, Chief  
Audits Section—Richmond  
Financial Audits Branch

Certified

cc: Tracy M. Addleman  
Healthcare Financial Solutions  
505 Fourteenth Street, 5<sup>th</sup> Floor  
Oakland, CA 94612-1912

## SUMMARY OF AUDITED FACILITY COST PER PATIENT DAY

## Provider Name:

ORINDA REHABILITATION AND CONVALESCENT HOSPITAL

## Fiscal Period:

JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

## Provider Number:

NOLEGACY#

## NPI:

1447263397

## OSHPD Facility No.:

206071029

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
<b>SKILLED NURSING CARE</b>				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 2,082,892	\$ 190.67
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 664,077	\$ 60.79
3	Cost of Direct and Indirect NonLabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 402,649	\$ 36.86
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 49,237	\$ 4.51
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 33,214	\$ 3.04
6	DPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 11,916	\$ 1.09
7	Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 22,944	\$ 2.10
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 31,392	\$ 2.87
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 379,924	\$ 34.78
11	Cost of Routine Service/Audited Total Costs	\$ 3,735,067	\$ 3,678,244	\$ 336.71
12	Total Patient Days (Adj 13)	10,842	10,924	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 344.50	\$ 336.71	
14	Overpayments (Adj )	\$ 0	\$ 0	
15				
<b>INTERMEDIATE CARE</b>				
16	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
17	Total Patient Days (Adj )		0	
18	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
19	Overpayments (Adj )	\$	\$ 0	
<b>MENTALLY DISORDERED CARE</b>				
20	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
21	Total Patient Days (Adj )		0	
22	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
23	Overpayments (Adj )	\$	\$ 0	
<b>DEVELOPMENTALLY DISABLED</b>				
24	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
25	Total Patient Days (Adj )		0	
26	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
27	Overpayments (Adj )	\$	\$ 0	
<b>SUBACUTE CARE</b>				
28	Cost of Direct Care - Labor (Adult Subacute Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00
29	Cost of Indirect Care - Labor (Adult Subacute Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
30	Cost of Direct and Indirect NonLabor - Other (Adult SA Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
31	Cost of Capital Related (Adult Subacute Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
32	Property Taxes (Adult Subacute Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00
33	DPH Licensing Fees (Adult Subacute Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
34	Liability Insurance (Adult Subacute Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00
35	Quality Assurance Fees (Adult Subacute Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
36	Caregiver Training (Adult Subacute Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
37	Cost of Administration (Adult Subacute Sch., Ln. 34)	\$ N/A	\$ 0	\$ 0.00
38	Total Cost of Subacute Service (Adult Subacute Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
39	Total Patient Days (Adult Subacute Sch. 1, Ln. 36)	0	0	
40	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
41	Overpayments (Adult Subacute Sch. 1, Ln. 38 + Ln. 39)	\$ 0	\$ 0	

## SUMMARY OF AUDITED FACILITY COST PER PATIENT DAY

**Provider Name:**  
ORINDA REHABILITATION AND CONVALESCENT HOSPITAL

**Fiscal Period:**  
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

**Provider Number:**  
NOLEGACY#

**NPI:**  
1447263397

**OSHPD Facility No.:**  
206071029

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
<b>SUBACUTE - PEDIATRIC SUBACUTE</b>				
42	Cost of Routine Service (Ped-SA, Sch. 1, Ln 3)	\$ 0	\$ 0	
43	Cost of Ancillary Service (Ped-SA, Sch. 1, Ln. 1 + Ln. 2)	\$ 0	\$ 0	
44	Total Cost of Pediatric Subacute Service (Ln. 42 + Ln. 43)	\$ 0	\$ 0	
45	Total Patient Days (Ped-SA, Sch. 1, Ln. 5)	0	0	
46	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
47	Overpayments (Ped-SA, Sch. 1, Ln. 7 + Ln. 8)	\$ 0	\$ 0	
<b>TRANSITIONAL INPATIENT CARE</b>				
48	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
49	Total Patient Days (Adj )		0	
50	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
51	Overpayments (Adj )	\$	\$ 0	
<b>HOSPICE INPATIENT CARE</b>				
52	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
53	Total Patient Days (Adj )		0	
54	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
55	Overpayments (Adj )	\$	\$ 0	
<b>OTHER ROUTINE SERVICES</b>				
56	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 167	
57	Total Patient Days (Adj )		0	
58	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
59	Overpayments (Adj )	\$	\$ 0	

**ALLOCATION OF GENERAL SERVICES - LABOR  
(DIRECT CARE)**

**Provider Name:**  
ORINDA REHABILITATION AND CONVALESCENT HOSPITAL

**Fiscal Period:**  
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

**Provider Number:**  
NOLEGACY#

**NPI:**  
1447263397

**OSHPD Facility No.:**  
206071029

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs	Activities	Total
			155	160	
	<b>GENERAL SERVICES</b>				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services (Salaries, Fringe Benefits, & Agency Labor)	\$ 69,590	\$ 69,590		
160	Activities (Salaries, Fringe Benefits, & Agency Labor)	99,724		\$ 99,724	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
	<b>ANCILLARY SERVICES</b>				
075	Patient Supplies	25,240	0	0	25,240 ***
077	Specialized Support Surfaces	N/A	0	0	0 ***
080	Physical Therapy	198,799	0	0	198,799 ***
081	Respiratory Therapy	0	0	0	0 ***
082	Occupational Therapy	133,522	0	0	133,522 ***
083	Speech Pathology	29,311	0	0	29,311 ***
085	Pharmacy	132,387	0	0	132,387 ***
090	Laboratory	24,392	0	0	24,392 ***
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	10,779	0	0	10,779
101	Subacute Ancillary Services	0	0	0	0
102	Subacute Pediatrics Ancillary Services	0	0	0	0 **
	<b>ROUTINE SERVICES</b>				
105	Skilled Nursing Care	1,913,588	69,586	99,718	2,082,892 *
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 - Pediatrics	0	0	0	0 **
128	Transitional Inpatient Care	0	0	0	0 *
130	Hospice Inpatient Care	0	0	0	0 *
135	Other Routine Services	125	4	6	135 *
	<b>NONREIMBURSABLE</b>				
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	<b>TOTAL</b>	<b>\$ 2,637,457</b>	<b>\$ 69,590</b>	<b>\$ 99,724</b>	<b>\$ 2,637,457</b>

\* (To Schedule 1)

\*\* (To Pediatric Subacute Schedule 1)

\*\*\* (To Pediatric Subacute Schedule 2)

ALLOCATION OF GENERAL SERVICES - LABOR  
(INDIRECT CARE)

Provider Name:  
ORINDA REHABILITATION AND CONVALESCENT HOSPITAL

Provider Number:  
NOLEGACY#

NPI:  
1447263397

OSHPD Facility Number:  
206071029

Fiscal Period:  
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops	Hskpng	Laundry	Dietary	Soc Svcs	Activities	In-serv. Ed	Accumulated Costs	Admin	Medical Records	Total
			005	010	060	065	155	160	170		165	166	
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 59,324	\$ 59,324										
010	Housekeeping	102,553	590	\$ 103,143									
060	Laundry and Linen	85,295	830	1,458	\$ 87,583								
065	Dietary	308,008	7,703	13,528	0	\$ 329,239							
155	Social Services	N/A	415	729	0	0	\$ 1,144						
160	Activities	N/A	6,532	11,470	0	0	0	\$ 18,002					
165	Administration	N/A	3,229	5,670	0	0	0	0		\$ 8,899	\$ 8,899		
166	Medical Records	77,166	415	729	0	0	0	0		78,310		\$ 78,310	
170	Inservice Education - Nursing	49,170	738	1,296	0	0	0	0	\$ 51,204				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies		0	0	0	0	0	0	0	0	61	534	\$ 595 ***
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0 ***
080	Physical Therapy		484	851	0	0	0	0	0	1,335	486	4,279	6,100 ***
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0 ***
082	Occupational Therapy		484	851	0	0	0	0	0	1,335	329	2,898	4,562 ***
083	Speech Pathology		106	186	0	0	0	0	0	292	72	636	1,001 ***
085	Pharmacy		92	162	0	0	0	0	0	254	320	2,815	3,389 ***
090	Laboratory		0	0	0	0	0	0	0	0	59	516	575 ***
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	26	228	254
101	Subacute Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
102	Subacute Pediatrics Ancillary Services		0	0	0	0	0	0	0	0	0	0	0 **
<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care		37,377	65,638	87,583	329,239	1,144	18,001	51,201	590,183	7,540	66,353	664,077 *
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 - Pediatrics		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	1	3	4	0	3	8 *
<b>NONREIMBURSABLE</b>													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		328	575	0	0	0	0	0	903	6	49	957
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 681,516</b>	<b>\$ 59,324</b>	<b>\$ 103,143</b>	<b>\$ 87,583</b>	<b>\$ 329,239</b>	<b>\$ 1,144</b>	<b>\$ 18,002</b>	<b>\$ 51,204</b>	<b>\$ 594,307</b>	<b>\$ 8,899</b>	<b>\$ 78,310</b>	<b>\$ 681,516</b>

\* (To Schedule 1)  
 \*\* (To Pediatric Subacute Schedule 1)  
 \*\*\* (To Pediatric Subacute Schedule 2)

ALLOCATION OF GENERAL SERVICES - OTHER NONLABOR  
(DIRECT AND INDIRECT CARE)

Provider Name:  
ORINDA REHABILITATION AND CONVALESCENT HOSPITAL

Provider Number:  
NOLEGACY#

NPI:  
1447263397

OSHPD Facility Number:  
206071029

Fiscal Period:  
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Srvs 155	Activities 160	In-serv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 137,414	\$ 137,414										
010	Housekeeping	32,032	1,368	\$ 33,400									
060	Laundry and Linen	9,765	1,923	472	\$ 12,160								
065	Dietary	97,575	17,843	4,381	0	\$ 119,799							
155	Social Services	0	962	236	0	0	\$ 1,198						
160	Activities	12,006	15,129	3,714	0	0	0	\$ 30,850					
165	Administration	N/A	7,479	1,836	0	0	0	0		\$ 9,315	\$ 9,315		
166	Medical Records	9,983	962	236	0	0	0	0		11,181		\$ 11,181	
170	Inservice Education - Nursing	0	1,710	420	0	0	0	0	\$ 2,129				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies	0	0	0	0	0	0	0	0	0	64	76	\$ 140
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	0	1,122	275	0	0	0	0	0	1,397	509	611	2,517
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	0	1,122	275	0	0	0	0	0	1,397	345	414	2,156
083	Speech Pathology	0	246	60	0	0	0	0	0	306	76	91	473
085	Pharmacy	0	214	52	0	0	0	0	0	266	335	402	1,003
090	Laboratory	0	0	0	0	0	0	0	0	0	61	74	135
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	0	0	0	0	0	0	0	0	0	27	33	60
101	Subacute Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
102	Subacute Pediatrics Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care	111,317	86,577	21,255	12,160	119,799	1,198	30,848	2,129	385,282	7,893	9,474	402,649
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 - Pediatrics		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	2	0	2	0	0	3
<b>NONREIMBURSABLE</b>													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		759	186	0	0	0	0	0	945	6	7	958
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 410,092</b>	<b>\$ 137,414</b>	<b>\$ 33,400</b>	<b>\$ 12,160</b>	<b>\$ 119,799</b>	<b>\$ 1,198</b>	<b>\$ 30,850</b>	<b>\$ 2,129</b>	<b>\$ 389,596</b>	<b>\$ 9,315</b>	<b>\$ 11,181</b>	<b>\$ 410,092</b>

\* (To Schedule 1)  
\*\* (To Pediatric Subacute Schedule 1)  
\*\*\* (To Pediatric Subacute Schedule 2)

## ALLOCATION OF CAPITAL COSTS

Provider Name:  
ORINDA REHABILITATION AND CONVALESCENT HOSPITAL

Fiscal Period:  
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number:  
NOLEGACY#

NPI:  
1447263397

OSHPD Facility Number:  
206071029

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital	Plant Ops	Hskpng	Laundry	Dietary	Soc Srvs	Activities
				Various	5	10	60	65	155	160
	<b>GENERAL SERVICES</b>									
	Capital Related (excluding lines 40 & 45)	\$ 51,019	60%							
	Property Tax (line 40)	34,416	40%	\$ 85,435						
005	Plant Operations and Maintenance			3,105	\$ 3,105					
010	Housekeeping			819	31	\$ 850				
060	Laundry and Linen			1,152	43	12	\$ 1,208			
065	Dietary			10,691	403	112	0	\$ 11,205		
155	Social Services			576	22	6	0	0	\$ 604	
160	Activities			9,065	342	95	0	0	0	\$ 9,501
165	Administration			4,481	169	47	0	0	0	0
166	Medical Records			576	22	6	0	0	0	0
170	Inservice Education - Nursing			1,024	39	11	0	0	0	0
	<b>ANCILLARY SERVICES</b>									
075	Patient Supplies			0	0	0	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			672	25	7	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			672	25	7	0	0	0	0
083	Speech Pathology			147	6	2	0	0	0	0
085	Pharmacy			128	5	1	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 Ancillary Services			0	0	0	0	0	0	0
102	Subacute Pediatrics Ancillary Services			0	0	0	0	0	0	0
	<b>ROUTINE SERVICES</b>									
105	Skilled Nursing Care			51,872	1,956	541	1,208	11,205	604	9,500
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 - Pediatrics			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	1
	<b>NONREIMBURSABLE</b>									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			455	17	5	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 85,435	100%	\$ 85,435	\$ 3,105	\$ 850	\$ 1,208	\$ 11,205	\$ 604	\$ 9,501

\* (To Schedule 1)

\*\* (To Pediatric Subacute Schedule 1)

\*\*\* (To Pediatric Subacute Schedule 2)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
ORINDA REHABILITATION AND CONVALESCENT HOSPITAL

Fiscal Period:  
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number:  
NOLEGACY#

NPI:  
1447263397

OSHPD Facility Number:  
206071029

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	In-serv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	Capital Related 60% Of Total	Property Tax 40% Of Total
<b>GENERAL SERVICES</b>										
	Capital Related (excluding lines 40 & 45)	\$ 51,019	60%							
	Property Tax (line 40)	34,416	40%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 4,697	\$ 4,697				
166	Medical Records				604		\$ 604			
170	Inservice Education - Nursing			\$ 1,074						
<b>ANCILLARY SERVICES</b>										
075	Patient Supplies			0	0	32	4	\$ 36	\$ 22	\$ 15
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	705	257	33	994	594	400
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	705	174	22	901	538	363
083	Speech Pathology			0	154	38	5	197	118	80
085	Pharmacy			0	134	169	22	325	194	131
090	Laboratory			0	0	31	4	35	21	14
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	14	2	15	9	6
101	Subacute Ancillary Services			0	0	0	0	0	0	0
102	Subacute Pediatrics Ancillary Services			0	0	0	0	0	0	0
<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care			1,073	77,960	3,980	512	82,451	49,237	33,214
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 - Pediatrics			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	1	0	0	1	1	0
<b>NONREIMBURSABLE</b>										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	476	3	0	480	286	193
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 85,435	100%	\$ 1,074	\$ 80,134	\$ 4,697	\$ 604	\$ 85,435	\$ 51,019	\$ 34,416

\* (To Schedule 1)  
 \*\* (To Pediatric Subacute Schedule 1)  
 \*\*\* (To Pediatric Subacute Schedule 2)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:  
ORINDA REHABILITATION AND CONVALESCENT HOSPITAL

Provider Number:  
NOLEGACY#

NPI:  
1447263397

OSHPD Facility Number:  
206071029

Fiscal Period:  
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

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. 85% of Total	DPH License Fees 3% of Total	Liability Insurance 5% of Total	Quality Assur. Fees 7% of Total	Caregiver Training 0% of Total
<b>GENERAL SERVICES</b>														
045	Property Insurance	\$ 11,180												
055	Interest-Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	437,208												
	Total Costs Allocable as Administration	448,388	85%											
167	DPH Licensing Fees	14,063	3%											
168	Liability Insurance	27,079	5%											
169	Quality Assurance Fees	37,049	7%											
174	Caregiver Training	0	0%											
	Total	526,579	100%						\$ 526,579					
<b>ANCILLARY SERVICES</b>														
075	Patient Supplies			\$ 25,240	\$ -	\$ -	\$ -	\$ 25,240	3,591	\$ 3,057	\$ 96	\$ 185	\$ 253	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			198,799	1,335	1,397	705	202,236	28,770	24,498	768	1,479	2,024	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			133,522	1,335	1,397	705	136,959	19,484	16,591	520	1,002	1,371	0
083	Speech Pathology			29,311	292	306	154	30,064	4,277	3,642	114	220	301	0
085	Pharmacy			132,387	254	266	134	133,042	18,927	16,116	505	973	1,332	0
090	Laboratory			24,392	0	0	0	24,392	3,470	2,955	93	178	244	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			10,779	0	0	0	10,779	1,533	1,306	41	79	108	0
101	Subacute Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
102	Subacute Pediatrics Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
<b>ROUTINE SERVICES</b>														
105	Skilled Nursing Care			2,082,892	590,183	385,282	77,960	3,136,317	446,176	379,924	11,916	22,944	31,392	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 - Pediatrics			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			135	4	2	1	143	20	17	1	1	1	0
<b>NONREIMBURSABLE</b>														
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	903	945	476	2,324	331	282	9	17	23	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	<b>SUBTOTAL</b>	\$ 526,579		\$ 2,637,457	\$ 594,307	\$ 389,596	\$ 80,134	\$ 3,701,494	\$ 526,579					
	Total Administrative Costs							\$ 526,579		\$ 448,388	\$ 14,063	\$ 27,079	\$ 37,049	\$ -
	Unit Cost Multiplier							0.14226121						
	Accumulated Administration Costs (Sch 2 thru 5)				\$ 87,209	\$ 20,496	\$ 4,697	\$ 112,402						
	<b>TOTAL FACILITY COSTS</b>							\$ 4,340,475						

\* (To Schedule 1)  
 \*\* (To Pediatric Subacute Schedule 1)  
 \*\*\* (To Pediatric Subacute Schedule 2)

STATISTICS FOR COST ALLOCATION

Provider Name: ORINDA REHABILITATION AND CONVALESCENT HOSPITAL      Provider Number: NOLEGACY#      NPI: 1447263397      OSHPD Facility Number: 206071029      Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS	Plant Ops (SQ FT) 5	Hskpng (SQ FT) 10	Laundry (LBS) 60	Dietary (MEALS) 65	Soc Srvs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	In-serv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
		(Adjs 1,12)	(Adjs 1,12)	(Adjs 1,12)	(Adj 2)	(Adj 3)					
	<b>GENERAL SERVICES</b>										
005	Plant Operations and Maintenance	485									
010	Housekeeping	128	128								
060	Laundry and Linen	180	180	180							
065	Dietary	1,670	1,670	1,670							
155	Social Services	90	90	90							
160	Activities	1,416	1,416	1,416							
165	Administration	700	700	700							
166	Medical Records	90	90	90							
170	Inservice Education - Nursing	160	160	160							
	<b>ANCILLARY SERVICES</b>										
075	Patient Supplies									25,240	25,240
077	Specialized Support Surfaces									0	0
080	Physical Therapy	105	105	105						202,236	202,236
081	Respiratory Therapy									0	0
082	Occupational Therapy	105	105	105						136,959	136,959
083	Speech Pathology	23	23	23						30,064	30,064
085	Pharmacy	20	20	20						133,042	133,042
090	Laboratory									24,392	24,392
095	Home Health Services									0	0
100	Other Ancillary Services									10,779	10,779
101	Subacute Ancillary Services									0	0
102	Subacute Pediatrics Ancillary Services									0	0
	<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care	8,103	8,103	8,103	215,200	46,150	2,024,905	2,024,905	2,024,905	3,136,317	3,136,317
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 - Pediatrics						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						125	125	125	143	143
	<b>NONREIMBURSABLE</b>										
139	Residential Care									0	0
140	Beauty and Barber	71	71	71						2,324	2,324
145	Other Nonreimbursable									0	0
	<b>TOTAL STATISTICS</b>	13,346	12,861	12,733	215,200	46,150	2,025,030	2,025,030	2,025,030	3,701,494	3,701,494
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 69,590 0.034364923	\$ 99,724 0.04924569			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 59,324 4.61270508	\$ 103,143 8.10048113	\$ 87,583 0.40698594	\$ 329,239 7.13410663	\$ 1,144 0.00056502	\$ 18,002 0.00888968	\$ 51,204 0.02528561	\$ 8,899 0.00240423	\$ 78,310 0.02115637
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 137,414 10.68455019	\$ 33,400 2.62307566	\$ 12,160 0.05650731	\$ 119,799 2.59585558	\$ 1,198 0.00059144	\$ 30,850 0.01523414	\$ 2,129 0.00105145	\$ 9,315 0.00251664	\$ 11,181 0.00302059
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 85,435 6.40154353	\$ 3,105 0.24140803	\$ 850 0.06677906	\$ 1,208 0.00561223	\$ 11,205 0.24280065	\$ 604 0.00029821	\$ 9,501 0.00469177	\$ 1,074 0.00053014	\$ 4,697 0.00126890	\$ 604 0.00016314

## SUMMARY OF AUDITED PROGRAM EXPENSES

## Provider Name:

ORINDA REHABILITATION AND CONVALESCENT HOSPITAL

## Fiscal Period:

JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

## Provider Number:

NOLEGACY#

## NPI:

1447263397

## OSHPD Facility Number:

206071029

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS ADJUSTED 8A-1	AUDIT ADJUSTMENTS 8A-2	AS AUDITED	
005		Plant Operations and Maintenance					
005	.01-.19	Salaries and Wages	6200	\$ 46,888	\$ 0	\$ 46,888	(Sch 3)
005	.20-.39	Fringe Benefits	6200	12,436	0	12,436	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	137,414	0	137,414	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 196,738	\$ 0	\$ 196,738	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 66,856	\$ 0	\$ 66,856	(Sch 3)
010	.20-.39	Fringe Benefits	6300	35,697	0	35,697	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	32,032	0	32,032	(Sch 4)
010		Housekeeping - Total	6300	\$ 134,585	\$ 0	\$ 134,585	
015		Depreciation: Buildings and Improvements	7110 - 7120	0	0	0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	31,200	0	31,200	(Sch 5)
025		Depreciation: Equipment	7140	0	0	0	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	0	0	0	(Sch 5)
040		Property Taxes	7300	35,947	(1,531)	34,416	(Sch 5)
045		Property Insurance	7400	47,817	(36,637)	11,180	(Sch 6)
050		Interest-Property, Plant, and Equipment	7500	19,819	0	19,819	(Sch 5)
055		Interest-Other	7600	0	0	0	(Sch 6)
057		Subtotal 005 - 055		\$ 466,106	\$ (38,168)	\$ 427,938	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 64,114	\$ 0	\$ 64,114	(Sch 3)
060	.20-.39	Fringe Benefits	6400	21,181	0	21,181	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	9,765	0	9,765	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 95,060	\$ 0	\$ 95,060	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 237,347	\$ 0	\$ 237,347	(Sch 3)
065	.20-.39	Fringe Benefits	6500	70,661	0	70,661	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	99,429	(1,854)	97,575	(Sch 4)
065		Dietary - Total	6500	\$ 407,437	\$ (1,854)	\$ 405,583	
070		Provision for Bad Debts	7700	\$ 0	0	0	
		<b>Ancillary Services (Note 1)</b>					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$ 0	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100	0	0	0	(Sch 2)
075	.79	Agency Staff	8100	0	0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	25,240	0	25,240	(Sch 2)
075		Patient Supplies - Total	8100	\$ 25,240	\$ 0	\$ 25,240	(Sch 2)
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	0	0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 0	\$ 0	\$ 0	

## SUMMARY OF AUDITED PROGRAM EXPENSES

## Provider Name:

ORINDA REHABILITATION AND CONVALESCENT HOSPITAL

## Fiscal Period:

JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

## Provider Number:

NOLEGACY#

## NPI:

1447263397

## OSHPD Facility Number:

206071029

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS ADJUSTED 8A-1	AUDIT ADJUSTMENTS 8A-2	AS AUDITED	
080		Physical Therapy					
080	.01-.19	Salaries and Wages	8200	\$ 153,144	\$ 0	\$ 153,144	(Sch 2)
080	.20-.39	Fringe Benefits	8200	29,408	0	29,408	(Sch 2)
080	.79	Agency Staff	8200	0	0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	16,247	0	16,247	
080		Physical Therapy - Total	8200	\$ 198,799	\$ 0	\$ 198,799	(Sch 2)
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	0	0	0	
081		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	(Sch 2)
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	105,063	0	105,063	(Sch 2)
082	.20-.39	Fringe Benefits	8250	18,432	0	18,432	(Sch 2)
082	.79	Agency Staff	8250	0	0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	10,027	0	10,027	
082		Occupational Therapy - Total	8250	\$ 133,522	\$ 0	\$ 133,522	(Sch 2)
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$ 26,298	\$ 0	\$ 26,298	(Sch 2)
083	.20-.39	Fringe Benefits	8280	3,013	0	3,013	(Sch 2)
083	.79	Agency Staff	8280	0	0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	0	0	0	
083		Speech Pathology - Total	8280	\$ 29,311	\$ 0	\$ 29,311	(Sch 2)
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	132,387	0	132,387	
085		Pharmacy - Total	8300	\$ 132,387	\$ 0	\$ 132,387	(Sch 2)
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	24,392	0	24,392	
090		Laboratory - Total	8400	\$ 24,392	\$ 0	\$ 24,392	(Sch 2)
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	
095		Home Health Services - Total	8800	\$ 0	\$ 0	\$ 0	(Sch 2)
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	10,779	0	10,779	
100		Other Ancillary Services - Total	8900	\$ 10,779	\$ 0	\$ 10,779	(Sch 2)

## SUMMARY OF AUDITED PROGRAM EXPENSES

## Provider Name:

ORINDA REHABILITATION AND CONVALESCENT HOSPITAL

## Fiscal Period:

JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

## Provider Number:

NOLEGACY#

## NPI:

1447263397

## OSHPD Facility Number:

206071029

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS ADJUSTED 8A-1	AUDIT ADJUSTMENTS 8A-2	AS AUDITED	
101		Subacute 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	
101		Subacute Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	(Sch 2)
102		Subacute Pediatrics 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	
102		Subacute Pediatrics Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	(Sch 2)
104		Subtotal 075 - 102		\$ 554,430	\$ 0	\$ 554,430	
		<b>Routine Services</b>					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,402,475	\$ 0	\$ 1,402,475	(Sch 2)
105	.20-.39	Fringe Benefits	6110	511,113	0	511,113	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	111,317	0	111,317	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,024,905	\$ 0	\$ 2,024,905	
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 - Pediatrics					
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	
126		Subacute Care - Pediatrics - Total	6160	\$ 0	\$ 0	\$ 0	

## SUMMARY OF AUDITED PROGRAM EXPENSES

## Provider Name:

ORINDA REHABILITATION AND CONVALESCENT HOSPITAL

## Fiscal Period:

JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

## Provider Number:

NOLEGACY#

## NPI:

1447263397

## OSHPD Facility Number:

206071029

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS ADJUSTED 8A-1	AUDIT ADJUSTMENTS 8A-2	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	125	0	125	
135		Other Routine Services - Total	6190	\$ 125	\$ 0	\$ 125	(Sch 2)
		<b>Other Nonreimbursable</b>					
139		Residential Care					
139	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0	
139	.20-.39	Fringe Benefits	9100	0	0	0	
139	.49	Agency Staff	9100	0	0	0	
139	.40-.99	Other - Nonlabor	9100	0	0	0	
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0	(Sch 2)
140		Beauty and Barber					
140	.01-.19	Salaries and Wages	8900	\$ 0	\$ 0	\$ 0	
140	.20-.39	Fringe Benefits	8900	0	0	0	
140	.49	Agency Staff	8900	0	0	0	
140	.40-.99	Other - Nonlabor	8900	0	0	0	
140		Beauty and Barber - Total	8900	\$ 0	\$ 0	\$ 0	(Sch 2)
145		Other Nonreimbursable					
145	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0	
145	.20-.39	Fringe Benefits	9100	0	0	0	
145	.49	Agency Staff	9100	0	0	0	
145	.40-.99	Other - Nonlabor	9100	0	0	0	
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0	(Sch 2)
146		<b>Subtotal 105 - 145</b>		\$ 2,025,030	\$ 0	\$ 2,025,030	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	\$ 57,016	\$ 0	\$ 57,016	(Sch 2)
155	.20-.39	Fringe Benefits	6600	12,574	0	12,574	(Sch 2)
155	.49	Agency Staff	6600	0	0	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600	0	0	0	(Sch 4)
155		Social Services - Total	6600	\$ 69,590	\$ 0	\$ 69,590	

## SUMMARY OF AUDITED PROGRAM EXPENSES

**Provider Name:**  
ORINDA REHABILITATION AND CONVALESCENT HOSPITAL

**Fiscal Period:**  
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

**Provider Number:**  
NOLEGACY#

**NPI:**  
1447263397

**OSHPD Facility Number:**  
206071029

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS ADJUSTED 8A-1	AUDIT ADJUSTMENTS 8A-2	AS AUDITED	
160		Activities					
160	.01-.19	Salaries and Wages	6700	\$ 66,232	\$ 0	\$ 66,232	(Sch 2)
160	.20-.39	Fringe Benefits	6700	33,492	0	33,492	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	12,006	0	12,006	(Sch 4)
160		Activities - Total	6700	\$ 111,730	\$ 0	\$ 111,730	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 206,813	\$ (5,316)	\$ 201,497	(Sch 6)
165	.20-.39	Fringe Benefits	6900	109,684	(2,866)	106,818	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	126,630	2,263	128,893	(Sch 6)
165		Administration - Total	6900	\$ 443,127	\$ (5,919)	\$ 437,208	
166		Medical Records					
166	.01-.19	Medical Records - Salaries and Wages	6900	\$ 58,659	\$ 0	\$ 58,659	(Sch 3)
166	.20-.39	Medical Records - Fringe Benefits	6900	18,507	0	18,507	(Sch 3)
166	.49	Medical Records - Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Medical Records - Other - Nonlabor	6900	9,983	0	9,983	(Sch 4)
166		Medical Records - Total	6900	\$ 87,149	\$ 0	\$ 87,149	
167		DPH Licensing Fees	6900	\$ 14,063	\$ 0	\$ 14,063	(Sch 6)
168		Liability Insurance	6900	\$ 37,002	\$ (9,923)	\$ 27,079	(Sch 6)
169		Quality Assurance Fees	6900	\$ 37,049	\$ 0	\$ 37,049	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 39,332	\$ 0	\$ 39,332	(Sch 3)
170	.20-.39	Fringe Benefits	6800	9,838	0	9,838	(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	\$ 49,170	\$ 0	\$ 49,170	
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	
		<b>Subtotal 155 - 174</b>		\$ 848,880	\$ (15,842)	\$ 833,038	
200		<b>Total</b>		\$ 4,396,943	\$ (55,864)	\$ 4,341,079	

**NOTE 1:** Ancillary service costs are reclassified only if the facility has an Adult Subacute unit.

## SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
ORINDA REHABILITATION AND CONVALESCENT HOSPITAL

Fiscal Period:  
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number:  
NOLEGACY#

NPI:  
1447263397

OSHPD Facility Number:  
206071029

Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
005		Plant Operations and Maintenance				
005	1	Salaries and Wages		\$ 46,888	\$ 0	\$ 46,888
005	2	Fringe Benefits		12,436	0	12,436
005	3	Agency Staff				0
005	4	Other - Nonlabor		137,414	0	137,414
005	5	Plant Operations and Maintenance - Total		\$ 196,738	\$ 0	\$ 196,738
010		Housekeeping				
010	1	Salaries and Wages		\$ 66,856	\$ 0	\$ 66,856
010	2	Fringe Benefits		35,697	0	35,697
010	3	Agency Staff				0
010	4	Other - Nonlabor		32,032	0	32,032
010	5	Housekeeping - Total		\$ 134,585	\$ 0	\$ 134,585
015	4	Depreciation: Buildings and Improvements		\$	\$	\$ 0
020	4	Depreciation: Leasehold Improvements		31,200	0	31,200
025	4	Depreciation: Equipment				0
030	4	Depreciation and Amortization - Other				0
035	4	Leases and Rentals				0
040	4	Property Taxes		35,947	0	35,947
045	4	Property Insurance		47,817	0	47,817
050	4	Interest-Property, Plant, and Equipment		19,819	0	19,819
055	4	Interest-Other				0
		<b>Subtotal 005 - 055</b>		466,106	0	466,106
060		Laundry and Linen				
060	1	Salaries and Wages		\$ 64,114	\$ 0	\$ 64,114
060	2	Fringe Benefits		21,181	0	21,181
060	3	Agency Staff				0
060	4	Other - Nonlabor		9,765	0	9,765
060	5	Laundry and Linen - Total		\$ 95,060	\$ 0	\$ 95,060
065		Dietary				
065	1	Salaries and Wages		\$ 237,347	\$ 0	\$ 237,347
065	2	Fringe Benefits		70,661	0	70,661
065	3	Agency Staff				0
065	4	Other - Nonlabor		99,429	0	99,429
065	5	Dietary - Total		\$ 407,437	\$ 0	\$ 407,437
070	4	Provision for Bad Debts		\$	\$	\$ 0
		<b>Ancillary Services (Note 1)</b>				
075		Patient Supplies				
075	1	Salaries and Wages		\$	\$	\$ 0
075	2	Fringe Benefits				0
075	3	Agency Staff				0
075	4	Other - Nonlabor		25,240	0	25,240
075	5	Patient Supplies - Total		\$ 25,240	\$ 0	\$ 25,240
077		Specialized Support Surfaces				
077	1	Salaries and Wages		\$	\$	\$ 0
077	2	Fringe Benefits				0
077	3	Agency Staff				0
077	4	Other - Nonlabor				0
077	5	Specialized Support Surfaces - Total		\$ 0	\$ 0	\$ 0

## SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
ORINDA REHABILITATION AND CONVALESCENT HOSPITAL

Fiscal Period:  
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number:  
NOLEGACY#

NPI:  
1447263397

OSHPD Facility Number:  
206071029

Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
080		Physical Therapy				
080	1	Salaries and Wages		\$ 153,144	\$ 0	\$ 153,144
080	2	Fringe Benefits		29,408	0	29,408
080	3	Agency Staff				0
080	4	Other - Nonlabor		16,247	0	16,247
080	5	Physical Therapy - Total		\$ 198,799	\$ 0	\$ 198,799
081		Respiratory Therapy				
081	1	Salaries and Wages		\$	\$	\$ 0
081	2	Fringe Benefits				0
081	3	Agency Staff				0
081	4	Other - Nonlabor				0
081	5	Respiratory Therapy - Total		\$ 0	\$ 0	\$ 0
082		Occupational Therapy				
082	1	Salaries and Wages		\$ 105,063	\$ 0	\$ 105,063
082	2	Fringe Benefits		18,432	0	18,432
082	3	Agency Staff				0
082	4	Other - Nonlabor		10,027	0	10,027
082	5	Occupational Therapy - Total		\$ 133,522	\$ 0	\$ 133,522
083		Speech Pathology				
083	1	Salaries and Wages		\$ 26,298	\$ 0	\$ 26,298
083	2	Fringe Benefits		3,013	0	3,013
083	3	Agency Staff				0
083	4	Other - Nonlabor				0
083	5	Speech Pathology - Total		\$ 29,311	\$ 0	\$ 29,311
085		Pharmacy				
085	1	Salaries and Wages		\$	\$	\$ 0
085	2	Fringe Benefits				0
085	3	Agency Staff				0
085	4	Other - Nonlabor		132,387	0	132,387
085	5	Pharmacy - Total		\$ 132,387	\$ 0	\$ 132,387
090		Laboratory				
090	1	Salaries and Wages		\$	\$	\$ 0
090	2	Fringe Benefits				0
090	3	Agency Staff				0
090	4	Other - Nonlabor		24,392	0	24,392
090	5	Laboratory - Total		\$ 24,392	\$ 0	\$ 24,392
095		Home Health Services				
095	1	Salaries and Wages		\$	\$	\$ 0
095	2	Fringe Benefits				0
095	3	Agency Staff				0
095	4	Other - Nonlabor				0
095	5	Home Health Services - Total		\$ 0	\$ 0	\$ 0
100		Other Ancillary Services				
100	1	Salaries and Wages		\$	\$	\$ 0
100	2	Fringe Benefits				0
100	3	Agency Staff				0
100	4	Other - Nonlabor		10,779	0	10,779
100	5	Other Ancillary Services - Total		\$ 10,779	\$ 0	\$ 10,779

## SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
ORINDA REHABILITATION AND CONVALESCENT HOSPITAL

Fiscal Period:  
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number:  
NOLEGACY#

NPI:  
1447263397

OSHPD Facility Number:  
206071029

Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
101		Subacute Ancillary Services				
101	1	Salaries and Wages		\$	\$	\$ 0
101	2	Fringe Benefits				0
101	3	Agency Staff				0
101	4	Other - Nonlabor				0
101	5	Subacute Ancillary Services - Total		\$ 0	\$ 0	\$ 0
102		Subacute Pediatrics Ancillary Services				
102	1	Salaries and Wages		\$	\$	\$ 0
102	2	Fringe Benefits				0
102	3	Agency Staff				0
102	4	Other - Nonlabor				0
102	5	Subacute Pediatrics Ancillary Services - Total		\$ 0	\$ 0	\$ 0
104		<b>Subtotal 075 - 102</b>		\$ 554,430	\$ 0	\$ 554,430
		<b>Routine Services</b>				
105		Skilled Nursing Care				
105	1	Salaries and Wages		\$ 1,402,475	\$ 0	\$ 1,402,475
105	2	Fringe Benefits		511,113	0	511,113
105	3	Agency Staff				0
105	4	Other - Nonlabor		111,317	0	111,317
105	5	Skilled Nursing Care - Total		\$ 2,024,905	\$ 0	\$ 2,024,905
110		Intermediate Care				
110	1	Salaries and Wages		\$	\$	\$ 0
110	2	Fringe Benefits				0
110	3	Agency Staff				0
110	4	Other - Nonlabor				0
110	5	Intermediate Care - Total		\$ 0	\$ 0	\$ 0
115		Mentally Disordered				
115	1	Salaries and Wages		\$	\$	\$ 0
115	2	Fringe Benefits				0
115	3	Agency Staff				0
115	4	Other - Nonlabor				0
115	5	Mentally Disordered - Total		\$ 0	\$ 0	\$ 0
120		Developmentally Disabled				
120	1	Salaries and Wages		\$	\$	\$ 0
120	2	Fringe Benefits				0
120	3	Agency Staff				0
120	4	Other - Nonlabor				0
120	5	Developmentally Disabled - Total		\$ 0	\$ 0	\$ 0
125		Subacute Care				
125	1	Salaries and Wages		\$	\$	\$ 0
125	2	Fringe Benefits				0
125	3	Agency Staff				0
125	4	Other - Nonlabor				0
125	5	Subacute Care - Total		\$ 0	\$ 0	\$ 0
126		Subacute Care - Pediatrics				
126	1	Salaries and Wages		\$	\$	\$ 0
126	2	Fringe Benefits				0
126	3	Agency Staff				0
126	4	Other - Nonlabor				0
126	5	Subacute Care - Pediatrics - Total		\$ 0	\$ 0	\$ 0

## SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
ORINDA REHABILITATION AND CONVALESCENT HOSPITAL

Fiscal Period:  
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number:  
NOLEGACY#

NPI:  
1447263397

OSHPD Facility Number:  
206071029

Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
128		Transitional Inpatient Care				
128	1	Salaries and Wages		\$	\$	\$ 0
128	2	Fringe Benefits				0
128	3	Agency Staff				0
128	4	Other - Nonlabor				0
128	5	Transitional Inpatient Care - Total		\$ 0	\$ 0	\$ 0
130		Hospice Inpatient Care				
130	1	Salaries and Wages		\$	\$	\$ 0
130	2	Fringe Benefits				0
130	3	Agency Staff				0
130	4	Other - Nonlabor				0
130	5	Hospice Inpatient Care - Total		\$ 0	\$ 0	\$ 0
135		Other Routine Services				
135	1	Salaries and Wages		\$	\$	\$ 0
135	2	Fringe Benefits				0
135	3	Agency Staff				0
135	4	Other - Nonlabor		125	0	125
135	5	Other Routine Services - Total		\$ 125	\$ 0	\$ 125
		<b>Other Nonreimbursable</b>				
139		Residential Care **				
139	1	Salaries and Wages		\$	\$	\$ 0
139	2	Fringe Benefits				0
139	3	Agency Staff				0
139	4	Other - Nonlabor				0
139	5	Residential Care - Total		\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	1	Salaries and Wages		\$	\$	\$ 0
140	2	Fringe Benefits				0
140	3	Agency Staff				0
140	4	Other - Nonlabor				0
140	5	Beauty and Barber - Total		\$ 0	\$ 0	\$ 0
145		Other Nonreimbursable				
145	1	Salaries and Wages		\$	\$	\$ 0
145	2	Fringe Benefits				0
145	3	Agency Staff				0
145	4	Other - Nonlabor				0
145	5	Other Nonreimbursable - Total		\$ 0	\$ 0	\$ 0
146		<b>Subtotal 105 - 145</b>		\$ 2,025,030	\$ 0	\$ 2,025,030
155		Social Services				
155	1	Salaries and Wages		\$ 57,016	\$ 0	\$ 57,016
155	2	Fringe Benefits		12,574	0	12,574
155	3	Agency Staff				0
155	4	Other - Nonlabor				0
155	5	Social Services - Total		\$ 69,590	\$ 0	\$ 69,590
160		Activities				
160	1	Salaries and Wages		\$ 66,232	\$ 0	\$ 66,232
160	2	Fringe Benefits		33,492	0	33,492
160	3	Agency Staff				0
160	4	Other - Nonlabor		12,006	0	12,006
160	5	Activities - Total		\$ 111,730	\$ 0	\$ 111,730

## SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
ORINDA REHABILITATION AND CONVALESCENT HOSPITAL

Fiscal Period:  
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number:  
NOLEGACY#

NPI:  
1447263397

OSHPD Facility Number:  
206071029

Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
165		Administration				
165	1	Salaries and Wages		\$ 206,813	\$ 0	\$ 206,813
165	2	Fringe Benefits		109,684	0	109,684
165	3	Agency Staff				0
165	4	Other - Nonlabor		126,630	0	126,630
165	5	Administration - Total		\$ 443,127	\$ 0	\$ 443,127
166		Medical Records				
166	1	Medical Records - Salaries and Wages		\$ 58,659	\$ 0	\$ 58,659
166	2	Medical Records - Fringe Benefits		18,507	0	18,507
166	3	Medical Records - Agency Staff				0
166	4	Medical Records - Other - Nonlabor		9,983	0	9,983
166	5	Medical Records - Total		\$ 87,149	\$ 0	\$ 87,149
167	4	DPH Licensing Fees ***		\$ 14,063	\$ 0	\$ 14,063
168	4	Liability Insurance ***		\$ 37,002	\$ 0	\$ 37,002
169	4	Quality Assurance Fees ***		\$ 37,049	\$ 0	\$ 37,049
170		Inservice Education - Nursing				
170	1	Salaries and Wages		\$ 39,332	\$ 0	\$ 39,332
170	2	Fringe Benefits		9,838	0	9,838
170	3	Agency Staff				0
170	4	Other - Nonlabor				0
170	5	Inservice Education - Nursing - Total		\$ 49,170	\$ 0	\$ 49,170
174		Caregiver Training ***				
174	1	Salaries and Wages		\$	\$	\$ 0
174	2	Fringe Benefits				0
174	3	Agency Staff				0
174	4	Other - Nonlabor				0
174	5	Caregiver Training - Total		\$ 0	\$ 0	\$ 0
		<b>Subtotal 155 - 174</b>		\$ 848,880	\$ 0	\$ 848,880
200		<b>Total</b>		\$ 4,396,943	\$ 0	\$ 4,396,943

**NOTE 1:** Ancillary service costs are reclassified only if the facility has an Adult Subacute unit.

\* Amounts reclassified from ancillary service type accounts (lines 75 through 100)

\*\* Complete with Direct Residential Care Costs

\*\*\* Amounts reclassified from Administration (line 165)

\*\*\*\* Totals in column 5 must match page 10.1, column 14, for each respective cost center (except reclasses)

**Provider Name:**  
ORINDA REHABILITATION AND CONVALESCENT HOSPITAL

**Provider Number:**  
NOLEGACY#

**NPI:**  
1447263397

**OSHPD Facility Number:** 206071029  
**Fiscal Period:** JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	Sub No.		TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8	AUDIT ADJ 9	AUDIT ADJ 10
005	1	Plant Operations and Maintenance - Salaries and Wages	0							
005	2	Plant Operations and Maintenance - Fringe Benefits	0							
005	3	Plant Operations and Maintenance - Agency Staff	0							
005	4	Plant Operations and Maintenance - Other - Nonlabor	0							
010	1	Housekeeping - Salaries and Wages	0							
010	2	Housekeeping - Fringe Benefits	0							
010	3	Housekeeping - Agency Staff	0							
010	4	Housekeeping - Other - Nonlabor	0							
015	4	Depreciation: Buildings and Improvements	0							
020	4	Depreciation: Leasehold Improvements	0							
025	4	Depreciation: Equipment	0							
030	4	Depreciation and Amortization - Other	0							
035	4	Leases and Rentals	0							
040	4	Property Taxes	(1,531)		(1,531)					
045	4	Property Insurance	(36,637)					(36,637)		
050	4	Interest-Property, Plant, and Equipment	0							
055	4	Interest-Other	0							
060	1	Laundry and Linen - Salaries and Wages	0							
060	2	Laundry and Linen - Fringe Benefits	0							
060	3	Laundry and Linen - Agency Staff	0							
060	4	Laundry and Linen - Other - Nonlabor	0							
065	1	Dietary - Salaries and Wages	0							
065	2	Dietary - Fringe Benefits	0							
065	3	Dietary - Agency Staff	0							
065	4	Dietary - Other - Nonlabor	(1,854)			(1,854)				
070	4	Provision for Bad Debts	0							
075	1	Patient Supplies - Salaries and Wages	0							
075	2	Patient Supplies - Fringe Benefits	0							
075	3	Patient Supplies - Agency Staff	0							
075	4	Patient Supplies - Other - Nonlabor	0							
077	1	Specialized Support Surfaces - Salaries and Wages	0							
077	2	Specialized Support Surfaces - Fringe Benefits	0							
077	3	Specialized Support Surfaces - Agency Staff	0							
077	4	Specialized Support Surfaces - Other - Nonlabor	0							
080	1	Physical Therapy - Salaries and Wages	0							
080	2	Physical Therapy - Fringe Benefits	0							
080	3	Physical Therapy - Agency Staff	0							
080	4	Physical Therapy - Other - Nonlabor	0							
081	1	Respiratory Therapy - Salaries and Wages	0							
081	2	Respiratory Therapy - Fringe Benefits	0							
081	3	Respiratory Therapy - Agency Staff	0							
081	4	Respiratory Therapy - Other - Nonlabor	0							
082	1	Occupational Therapy - Salaries and Wages	0							
082	2	Occupational Therapy - Fringe Benefits	0							
082	3	Occupational Therapy - Agency Staff	0							
082	4	Occupational Therapy - Other - Nonlabor	0							
083	1	Speech Pathology - Salaries and Wages	0							
083	2	Speech Pathology - Fringe Benefits	0							
083	3	Speech Pathology - Agency Staff	0							

**Provider Name:**  
ORINDA REHABILITATION AND CONVALESCENT HOSPITAL

**Provider Number:**  
NOLEGACY#

**NPI:**  
1447263397

**OSHPD Facility Number:** 206071029  
**Fiscal Period:** JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	Sub No.		TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8	AUDIT ADJ 9	AUDIT ADJ 10
083	4	Speech Pathology - Other - Nonlabor	0							
085	1	Pharmacy - Salaries and Wages	0							
085	2	Pharmacy - Fringe Benefits	0							
085	3	Pharmacy - Agency Staff	0							
085	4	Pharmacy - Other - Nonlabor	0							
090	1	Laboratory - Salaries and Wages	0							
090	2	Laboratory - Fringe Benefits	0							
090	3	Laboratory - Agency Staff	0							
090	4	Laboratory - Other - Nonlabor	0							
095	1	Home Health Services - Salaries and Wages	0							
095	2	Home Health Services - Fringe Benefits	0							
095	3	Home Health Services - Agency Staff	0							
095	4	Home Health Services - Other - Nonlabor	0							
100	1	Other Ancillary Services - Salaries and Wages	0							
100	2	Other Ancillary Services - Fringe Benefits	0							
100	3	Other Ancillary Services - Agency Staff	0							
100	4	Other Ancillary Services - Other - Nonlabor	0							
101	1	Subacute Ancillary Services - Salaries and Wages	0							
101	2	Subacute Ancillary Services - Fringe Benefits	0							
101	3	Subacute Ancillary Services - Agency Staff	0							
101	4	Subacute Ancillary Services - Other - Nonlabor	0							
102	1	Subacute Pediatrics Ancillary Services - Salaries and Wages	0							
102	2	Subacute Pediatrics Ancillary - Services Fringe Benefits	0							
102	3	Subacute Pediatrics Ancillary - Services Agency Staff	0							
102	4	Subacute Pediatrics Ancillary Services - Other - Nonlabor	0							
105	1	Skilled Nursing Care - Salaries and Wages	0							
105	2	Skilled Nursing Care - Fringe Benefits	0							
105	3	Skilled Nursing Care - Agency Staff	0							
105	4	Skilled Nursing Care - Other - Nonlabor	0							
110	1	Intermediate Care - Salaries and Wages	0							
110	2	Intermediate Care - Fringe Benefits	0							
110	3	Intermediate Care Agency Staff	0							
110	4	Intermediate Care - Other - Nonlabor	0							
115	1	Mentally Disordered - Salaries and Wages	0							
115	2	Mentally Disordered - Fringe Benefits	0							
115	3	Mentally Disordered - Agency Staff	0							
115	4	Mentally Disordered - Other - Nonlabor	0							
120	1	Developmentally Disabled - Salaries and Wages	0							
120	2	Developmentally Disabled - Fringe Benefits	0							
120	3	Developmentally Disabled - Agency Staff	0							
120	4	Developmentally Disabled - Other - Nonlabor	0							
125	1	Subacute Care - Salaries and Wages	0							
125	2	Subacute Care - Fringe Benefits	0							
125	3	Subacute Care - Agency Staff	0							
125	4	Subacute Care - Other - Nonlabor	0							
126	1	Subacute Care - Pediatrics - Salaries and Wages	0							
126	2	Subacute Care - Pediatrics - Fringe Benefits	0							
126	3	Subacute Care - Pediatrics - Agency Staff	0							
126	4	Subacute Care - Pediatrics - Other - Nonlabor	0							

**Provider Name:**  
ORINDA REHABILITATION AND CONVALESCENT HOSPITAL

**Provider Number:**  
NOLEGACY#

**NPI:**  
1447263397

**OSHPD Facility Number:** 206071029  
**Fiscal Period:** JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	Sub No.	Description	TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8	AUDIT ADJ 9	AUDIT ADJ 10
128	1	Transitional Inpatient Care Salaries and Wages	0							
128	2	Transitional Inpatient Care Fringe Benefits	0							
128	3	Transitional Inpatient Care Agency Staff	0							
128	4	Transitional Inpatient Care - Other - Nonlabor	0							
130	1	Hospice Inpatient Care - Salaries and Wages	0							
130	2	Hospice Inpatient Care - Fringe Benefits	0							
130	3	Hospice Inpatient Care -Agency Staff	0							
130	4	Hospice Inpatient Care - Other - Nonlabor	0							
135	1	Other Routine Services - Salaries and Wages	0							
135	2	Other Routine Services - Fringe Benefits	0							
135	3	Other Routine Services - Agency Staff	0							
135	4	Other Routine Services - Other - Nonlabor	0							
139	1	Residential Care - Salaries and Wages	0							
139	2	Residential Care - Fringe Benefits	0							
139	3	Residential Care - Agency Staff	0							
139	4	Residential Care - Other - Nonlabor	0							
140	1	Beauty and Barber Salaries and Wages	0							
140	2	Beauty and Barber Fringe Benefits	0							
140	3	Beauty and Barber Agency Staff	0							
140	4	Beauty and Barber - Other - Nonlabor	0							
145	1	Other Nonreimbursable - Salaries and Wages	0							
145	2	Other Nonreimbursable - Fringe Benefits	0							
145	3	Other Nonreimbursable - Agency Staff	0							
145	4	Other Nonreimbursable - Other - Nonlabor	0							
155	1	Social Services - Salaries and Wages	0							
155	2	Social Services - Fringe Benefits	0							
155	3	Social Services - Agency Staff	0							
155	4	Social Services - Other - Nonlabor	0							
160	1	Activities - Salaries and Wages	0							
160	2	Activities - Fringe Benefits	0							
160	3	Activities - Agency Staff	0							
160	4	Activities - Other - Nonlabor	0							
165	1	Administration - Salaries and Wages	(5,316)							
165	2	Administration - Fringe Benefits	(2,866)							
165	3	Administration - Agency Staff	0							
165	4	Administration - Other - Nonlabor	2,263	8,795			(5,139)			(1,393)
166	1	Medical Records - Salaries and Wages	0							
166	2	Medical Records - Fringe Benefits	0							
166	3	Medical Records - Agency Staff	0							
166	4	Medical Records - Other - Nonlabor	0							
167	4	DPH Licensing Fees	0							
168	4	Liability Insurance	(9,923)	(8,795)					(1,128)	
169	4	Quality Assurance Fees	0							
170	1	Inservice Education - Nursing - Salaries and Wages	0							
170	2	Inservice Education - Nursing - Fringe Benefits	0							
170	3	Inservice Education - Nursing - Medical Records - Salaries and Wages	0							
170	4	Inservice Education - Nursing - Medical Records - Fringe Benefits	0							
174	1	Caregiver Training - Salaries and Wages	0							
174	2	Caregiver Training - Fringe Benefits	0							

**Provider Name:**  
ORINDA REHABILITATION AND CONVALESCENT HOSPITAL

**Provider Number:**  
NOLEGACY#

**NPI:**  
1447263397

**OSHPD Facility Number:** 206071029  
**Fiscal Period:** JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	Sub No.	Description	TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8	AUDIT ADJ 9	AUDIT ADJ 10
174	3	Caregiver Training - Agency Staff	0							
174	4	Caregiver Training - Other - Nonlabor	0							
180	4	Professional Liability - Deductible	0							
			0							
			0							
			0							
			0							
			0							
			0							
			0							
200		Total	<u>(\$55,864)</u> (To Sch 8)	<u>0</u>	<u>(1,531)</u>	<u>(1,854)</u>	<u>(5,139)</u>	<u>(36,637)</u>	<u>(1,128)</u>	<u>(1,393)</u>







**Provider Name:**  
ORINDA REHABILITATION AND CONVALESCENT HOSPITAL

**Provider Number:**  
NOLEGACY#

**NPI:**  
1447263397

**OSHPD Facility Number:**  
206071029

**Fiscal Period:**  
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	Sub No.	Description	AUDIT ADJ 11	AUDIT ADJ						
174	3	Caregiver Training - Agency Staff								
174	4	Caregiver Training - Other - Nonlabor								
180	4	Professional Liability - Deductible								
200		Total	(8,182)	0	0	0	0	0	0	0

Provider Name							Fiscal Period		NPI Number		Adjustments
ORINDA REHABILITATION AND CONVALESCENT HOSPITAL							JANUARY 1, 2009 THROUGH DECEMBER 31, 2009		1447263397		13
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Cost Report			Audit Report							
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.					
<b>MEMORANDUM ADJUSTMENTS</b>											
1	10.7	080	1,2,3	7	080	N/A	Physical Therapy (Square Feet)	0	233	233 *	
	10.7	085	1,2,3	7	085	N/A	Pharmacy	0	51	51 *	
	10.7	105	1,2,3	7	105	N/A	Skilled Nursing Care	0	9,015	9,015 *	
	10.7	175	1,2,3	7	N/A	N/A	Total Statistics - Square Feet	0	9,299	9,299 *	
To reconcile provider's reported statistics on page 10.7 to provider's reported statistics on page 11(1). CMS Pub. 15-1, Sections 2300, 2304, and 2306											
2	10.7	075	4	7	075	N/A	Skilled Nursing Care (Pounds of Laundry)	0	215,200	215,200	
	10.7	175	4	7	N/A	N/A	Total Statistics - Pounds of Laundry	0	215,200	215,200	
To reconcile provider's reported statistics on page 10.7 to provider's reported statistics on page 11(1). CMS Pub. 15-1, Sections 2300, 2304, and 2306											
3	10.7	075	5	7	075	N/A	Skilled Nursing Care (Number of Patient Meals)	0	46,150	46,150	
	10.7	175	5	7	N/A	N/A	Total Statistics - Number of Patient Meals	0	46,150	46,150	
To reconcile provider's reported statistics on page 10.7 to provider's reported statistics on page 11(1). CMS Pub. 15-1, Sections 2300, 2304, and 2306											

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	NPI Number	Adjustments		
ORINDA REHABILITATION AND CONVALESCENT HOSPITAL							JANUARY 1, 2009 THROUGH DECEMBER 31, 2009	1447263397	13		
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.					
<b><u>RECLASSIFICATION OF REPORTED COSTS</u></b>											
4	10.5	165	4	8A-2	165	4	Administration - Other - Nonlabor	\$126,630	\$8,795	\$135,425 *	
	10.5	168	4	8A-2	168	4	Liability Insurance	37,002	(8,795)	28,207 *	
							To reclassify non professional liability insurance related expense to the administrative and general cost center for proper cost determination. CMS Pub. 15-1, Sections 2300 and 2304				

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	NPI Number	Adjustments		
ORINDA REHABILITATION AND CONVALESCENT HOSPITAL							JANUARY 1, 2009 THROUGH DECEMBER 31, 2009	1447263397	13		
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.					
<b>ADJUSTMENTS TO REPORTED COSTS</b>											
5	10.5	040	4	8A-2	040	4	Property Taxes To adjust reported property taxes expense to agree with provider's source documents. CMS Pub. 15-1, Sections 2300 and 2304	\$35,947	(\$1,531)	\$34,416	
6	10.5	065	4	8A-2	065	4	Dietary - Other - Nonlabor To include guest tray revenue offset for proper cost determination. CMS Pub. 15-1, Sections 2300 and 2304	\$99,429	(\$1,854)	\$97,575	
7	10.5	165	4	8A-2	165	4	Administration - Other - Nonlabor To include other operating revenue offset for proper cost determination. CMS Pub. 15-1, Sections 2300 and 2304	* \$135,425	(\$5,139)	\$130,286 *	
8	10.5	045	4	8A-2	045	4	Property Insurance To adjust property insurance to agree with provider's source document. CMS Pub. 15-1, Sections 2300 and 2304	\$47,817	(\$36,637)	\$11,180	
9	10.5	168	4	8A-2	168	4	Liability Insurance To adjust liability insurance expense to agree with provider's source documents and for proper cost determination. CMS Pub. 15-1, Sections 2300 and 2304	* \$28,207	(\$1,128)	\$27,079	
10	10.5	165	4	8A-2	165	4	Administration - Other - Nonlabor To eliminate legal fees in connection with litigation against the Department of Health Care Services. CMS Pub. 15-1, Sections 2300 and 2304	* \$130,286	(\$1,393)	\$128,893	
11	10.5	165	1	8A-2	165	1	Administration - Salaries and Wages	\$206,813	(\$5,316)	\$201,497	
	10.5	165	2	8A-2	165	2	Administration - Fringe Benefits To adjust administrator compensation based on the federal and state guidelines. CMS Pub. 15-1, Sections 901, 902.2, 902.3, 904, 904.1, 905.1, 905.2, 2102.1, and 2103	109,684	(2,866)	106,818	

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		NPI Number		Adjustments
ORINDA REHABILITATION AND CONVALESCENT HOSPITAL							JANUARY 1, 2009 THROUGH DECEMBER 31, 2009		1447263397		13
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Cost Report			Audit Report							
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.					
<b>ADJUSTMENT TO REPORTED STATISTICS</b>											
12	10.7	005	1	7	005	N/A	Plant Operations and Maintenance (Square Feet)	0	485	485	
	10.7	010	1,2	7	010	N/A	Housekeeping	0	128	128	
	10.7	060	1,2,3	7	060	N/A	Laundry and Linen	0	180	180	
	10.7	065	1,2,3	7	065	N/A	Dietary	0	1,670	1,670	
	10.7	080	1,2,3	7	080	N/A	Physical Therapy	*	233	(128)	105
	10.7	082	1,2,3	7	082	N/A	Occupational Therapy		0	105	105
	10.7	083	1,2,3	7	083	N/A	Speech Pathology		0	23	23
	10.7	085	1,2,3	7	085	N/A	Pharmacy	*	51	(31)	20
	10.7	105	1,2,3	7	105	N/A	Skilled Nursing Care	*	9,015	(912)	8,103
	10.7	140	1,2,3	7	140	N/A	Beauty and Barber		0	71	71
	10.7	155	1,2,3	7	155	N/A	Social Services		0	90	90
	10.7	160	1,2,3	7	160	N/A	Activities		0	1,416	1,416
	10.7	165	1,2,3	7	165	N/A	Administration		0	700	700
	10.7	166	1,2,3	7	166	N/A	Medical Records		0	90	90
	10.7	170	1,2,3	7	170	N/A	Inservice Education - Nursing		0	160	160
	10.7	175	1	7	N/A	N/A	Total Statistics - Square Feet - Capital	*	9,299	4,047	13,346
	10.7	175	2	7	N/A	N/A	Total Statistics - Square Feet - Plant Operations and Maintenance	*	9,299	3,562	12,861
	10.7	175	3	7	N/A	N/A	Total Statistics - Square Feet - Housekeeping	*	9,299	3,434	12,733
To include provider's square footage statistics to agree with source document and for proper allocation of overhead costs. CMS Pub. 15-1, Sections 2300, 2304, and 2306											

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		NPI Number		Adjustments
ORINDA REHABILITATION AND CONVALESCENT HOSPITAL							JANUARY 1, 2009 THROUGH DECEMBER 31, 2009		1447263397		13
Report References							Explanation of Audit Adjustments				
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.	As Reported	Increase (Decrease)	As Adjusted		
<u>ADJUSTMENT TO REPORTED PATIENT DAYS</u>											
13	11(2)	105	1	1	12	N/A	Total Patient Days	10,842	82	10,924	
							To adjust total patient days to agree with the provider's patient census reports.				
							CMS Pub. 15-1, Sections 2205 and 2304				