

**REPORT  
ON THE  
RATE SETTING AUDIT**

**ALMADEN HEALTH AND REHABILITATION CENTER  
SAN JOSE, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1548232184**

**FISCAL PERIOD ENDED  
DECEMBER 31, 2011**

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

**Section Chief: Robert G. Kwick  
Audit Supervisor: Kelly Ostrom  
Auditors: Phil Perrone, Kristin Bone, Valentina Lukovtseva, and Doug Evans**



TOBY DOUGLAS  
DIRECTOR

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



EDMUND G. BROWN JR.  
GOVERNOR

June 26, 2013

Trish Kelly  
Vice President of Reimbursement  
Fundamental Administrative Services, LLC  
920 Ridgebrook Road  
Sparks, MD 21152

ALMADEN HEALTH AND REHABILITATION CENTER  
NATIONAL PROVIDER IDENTIFIER (NPI) 1548232184  
FISCAL PERIOD ENDED DECEMBER 31, 2011

We have examined the facility's Integrated Disclosure and Medi-Cal Cost Report for the above-referenced fiscal period. We also examined the facility's use of and Records of Noncovered Services deducted from patient share of cost. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

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

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules
2. Audit adjustments that include a summary of the total due the State in the amount of \$17,710, 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.

Trish Kelly  
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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 Fee-For-Service Rates Development Division.

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

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

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

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

**United States Postal Service (USPS)**

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

**Courier (UPS, FedEx, etc.)**

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

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

If you have questions regarding this report, you may call the Audits Section—Sacramento at (916) 650-6994.

**Original Signed By**

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

Certified

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

## Provider Name:

ALMADEN HEALTH AND REHABILITATION CENTER

## Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

## Provider NPI:

1548232184

## OSHPD Facility No.:

206430759

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
<b>SKILLED NURSING CARE</b>				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 3,013,183	\$ 116.87
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 879,901	\$ 34.13
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 518,526	\$ 20.11
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 716,141	\$ 27.78
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 57,357	\$ 2.22
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 14,125	\$ 0.55
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 6,708	\$ 0.26
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 273,499	\$ 10.61
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 763,065	\$ 29.60
11	Cost of Routine Service/Audited Total Costs	\$ 6,432,398.00	\$ 6,242,504	\$ 242.12
12	Total Patient Days (Adj 25)	25,815	25,783	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 249.17	\$ 242.12	
14	Overpayments (Adj 27-33 )		\$ 17,710	
15	Medi-Cal Days (Adj 26)	17,120	17,045	
16	Medi-Cal Managed Care Days (Adj )		0	
<b>INTERMEDIATE CARE</b>				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
18	Total Patient Days (Adj )		0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj )	\$	\$ 0	
<b>MENTALLY DISORDERED CARE</b>				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
22	Total Patient Days (Adj )		0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj )	\$	\$ 0	
<b>DEVELOPMENTALLY DISABLED CARE</b>				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
26	Total Patient Days (Adj )		0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj )	\$	\$ 0	
<b>SUBACUTE CARE</b>				
29	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
37	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
38	Cost of Administration (Subacute Care Sch.1, Ln. 34)	\$ N/A	\$ 0	\$ 0.00
39	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
40	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
41	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
42	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

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

## Provider Name:

ALMADEN HEALTH AND REHABILITATION CENTER

## Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

## Provider NPI:

1548232184

## OSHPD Facility No.:

206430759

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
<b>SUBACUTE CARE - PEDIATRIC</b>				
43	Cost of Routine Service (Subacute Care - Pediatric, Sch. 1, Ln 3)	\$ 0	\$ 0	
44	Cost of Ancillary Service (Subacute Care - Pediatric, Sch. 1, Ln. 1 + Ln. 2)	\$ 0	\$ 0	
45	Total Cost of Subacute Care - Pediatric Service (Ln. 43 + Ln. 44)	\$ 0	\$ 0	
46	Total Patient Days (Subacute Care - Pediatric, Sch. 1, Ln. 5)	0	0	
47	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
48	Amount Due Provider (State) (Subacute Care - Pediatric, Sch. 1, Ln. 9)	\$ 0	\$ 0	
<b>TRANSITIONAL INPATIENT CARE</b>				
49	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
50	Total Patient Days (Adj )		0	
51	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
52	Overpayments (Adj )	\$	\$ 0	
<b>HOSPICE INPATIENT CARE</b>				
53	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
54	Total Patient Days (Adj )		0	
55	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
56	Overpayments (Adj )	\$	\$ 0	
<b>OTHER ROUTINE SERVICES</b>				
57	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 42,975	
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:**  
ALMADEN HEALTH AND REHABILITATION CENTER

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

**Provider NPI:**  
1548232184

**OSHPD Facility No.:**  
206430759

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	\$ 58,389	\$ 58,389		
160	Activities	115,305		\$ 115,305	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
	<b>ANCILLARY SERVICES</b>				
075	Patient Supplies	5,985	0	0	5,985
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	331,372	0	0	331,372
081	Respiratory Therapy	936	0	0	936
082	Occupational Therapy	429,240	0	0	429,240
083	Speech Pathology	48,718	0	0	48,718
085	Pharmacy	0	0	0	0
090	Laboratory	0	0	0	0
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	34	0	0	34
101	Subacute Care Ancillary Services	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
	<b>ROUTINE SERVICES</b>				
105	Skilled Nursing Care	2,841,320	57,773	114,089	3,013,183 *
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	31,523	616	1,216	33,354 *
	<b>NONREIMBURSABLE</b>				
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	<b>TOTAL</b>	<b>\$ 3,862,822</b>	<b>\$ 58,389</b>	<b>\$ 115,305</b>	<b>\$ 3,862,822</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
INDIRECT CARE LABOR

Provider Name:  
ALMADEN HEALTH AND REHABILITATION CENTER

Provider NPI:  
1548232184

OSHPD Facility Number:  
206430759

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 27,265	\$ 27,265										
010	Housekeeping	198,546	255	\$ 198,801									
060	Laundry and Linen	141,000	832	6,124	\$ 147,956								
065	Dietary	417,421	4,184	30,797	0	\$ 452,403							
155	Social Services	N/A	161	1,184	0	0	\$ 1,345						
160	Activities	N/A	632	4,654	0	0	0	\$ 5,287					
165	Administration	N/A	1,818	13,378	0	0	0	0		\$ 15,195	\$ 15,195		
166	Medical Records	55,793	605	4,450	0	0	0	0		60,848		\$ 60,848	
170	Inservice Education - Nursing	80,153	0	0	0	0	0	0	\$ 80,153				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies		312	2,300	0	0	0	0	0	2,612	130	521	\$ 3,263
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	49	195	244
080	Physical Therapy		1,463	10,765	0	0	0	0	0	12,227	996	3,988	17,211
081	Respiratory Therapy		0	0	0	0	0	0	0	0	24	96	120
082	Occupational Therapy		525	3,865	0	0	0	0	0	4,390	1,077	4,314	9,782
083	Speech Pathology		0	0	0	0	0	0	0	0	233	932	1,165
085	Pharmacy		198	1,456	0	0	0	0	0	1,654	415	1,662	3,731
090	Laboratory		0	0	0	0	0	0	0	0	49	198	247
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	22	89	111
101	Subacute Care Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care		16,075	118,317	147,956	452,403	1,331	5,231	79,308	820,620	11,846	47,435	879,901 *
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	14	56	845	915	82	327	1,323 *
<b>NONREIMBURSABLE</b>													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		124	912	0	0	0	0	0	1,036	18	70	1,124
145	Other Nonreimbursable		81	599	0	0	0	0	0	680	255	1,021	1,957
	<b>TOTAL</b>	<b>\$ 920,178</b>	<b>\$ 27,265</b>	<b>\$ 198,801</b>	<b>\$ 147,956</b>	<b>\$ 452,403</b>	<b>\$ 1,345</b>	<b>\$ 5,287</b>	<b>\$ 80,153</b>	<b>\$ 844,135</b>	<b>\$ 15,195</b>	<b>\$ 60,848</b>	<b>\$ 920,178</b>

\* (To Schedule 1)

**ALLOCATION OF GENERAL SERVICES  
OTHER - NONLABOR**

**Provider Name:**  
ALMADEN HEALTH AND REHABILITATION CENTER

**Provider NPI:**  
1548232184

**OSHPD Facility Number:**  
206430759

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
	<b>GENERAL SERVICES</b>												
005	Plant Operations and Maintenance	\$ 165,114	\$ 165,114										
010	Housekeeping	17,218	1,545	\$ 18,763									
060	Laundry and Linen	11,489	5,039	578	\$ 17,106								
065	Dietary	212,253	25,339	2,907	0	\$ 240,499							
155	Social Services	277	974	112	0	0	\$ 1,363						
160	Activities	14,613	3,829	439	0	0	0	\$ 18,882					
165	Administration	N/A	11,007	1,263	0	0	0	0		\$ 12,269	\$ 12,269		
166	Medical Records	2,655	3,661	420	0	0	0	0		6,737		\$ 6,737	
170	Inservice Education - Nursing	668	0	0	0	0	0	0	\$ 668				
	<b>ANCILLARY SERVICES</b>												
075	Patient Supplies	34,567	1,892	217	0	0	0	0	0	36,676	105	58	\$ 36,839
077	Specialized Support Surfaces	20,775	0	0	0	0	0	0	0	20,775	39	22	20,836
080	Physical Therapy	23,460	8,857	1,016	0	0	0	0	0	33,333	804	442	34,579
081	Respiratory Therapy	9,274	0	0	0	0	0	0	0	9,274	19	11	9,304
082	Occupational Therapy	5,000	3,180	365	0	0	0	0	0	8,545	870	478	9,892
083	Speech Pathology	50,505	0	0	0	0	0	0	0	50,505	188	103	50,796
085	Pharmacy	167,504	1,198	137	0	0	0	0	0	168,840	335	184	169,359
090	Laboratory	21,078	0	0	0	0	0	0	0	21,078	40	22	21,140
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	9,390	0	0	0	0	0	0	0	9,390	18	10	9,418
101	Subacute Care Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
	<b>ROUTINE SERVICES</b>												
105	Skilled Nursing Care	116,897	97,349	11,167	17,106	240,499	1,349	18,683	661	503,709	9,565	5,252	518,526 *
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	14	199	7	220	66	36	322 *
	<b>NONREIMBURSABLE</b>												
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	1,579	750	86	0	0	0	0	0	2,415	14	8	2,437
145	Other Nonreimbursable	104,862	493	57	0	0	0	0	0	105,411	206	113	105,730
	<b>TOTAL</b>	<b>\$ 989,178</b>	<b>\$ 165,114</b>	<b>\$ 18,763</b>	<b>\$ 17,106</b>	<b>\$ 240,499</b>	<b>\$ 1,363</b>	<b>\$ 18,882</b>	<b>\$ 668</b>	<b>\$ 970,172</b>	<b>\$ 12,269</b>	<b>\$ 6,737</b>	<b>\$ 989,178</b>

\* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
ALMADEN HEALTH AND REHABILITATION CENTER

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

Provider NPI:  
1548232184

OSHPD Facility Number:  
206430759

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)	\$ 813,945	93%							
	Property Tax (line 40)	65,190	7%	\$ 879,135						
005	Plant Operations and Maintenance			21,122	\$ 21,122					
010	Housekeeping			8,030	198	\$ 8,227				
060	Laundry and Linen			26,184	645	253	\$ 27,082			
065	Dietary			131,675	3,241	1,275	0	\$ 136,191		
155	Social Services			5,062	125	49	0	0	\$ 5,236	
160	Activities			19,900	490	193	0	0	0	\$ 20,582
165	Administration			57,197	1,408	554	0	0	0	0
166	Medical Records			19,027	468	184	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
<b>ANCILLARY SERVICES</b>										
075	Patient Supplies			9,833	242	95	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			46,025	1,133	445	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			16,525	407	160	0	0	0	0
083	Speech Pathology			0	0	0	0	0	0	0
085	Pharmacy			6,226	153	60	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care			505,871	12,453	4,897	27,082	136,191	5,181	20,365
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	55	217
<b>NONREIMBURSABLE</b>										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			3,898	96	38	0	0	0	0
145	Other Nonreimbursable			2,560	63	25	0	0	0	0
	<b>TOTAL</b>	<b>\$ 879,135</b>	<b>100%</b>	<b>\$ 879,135</b>	<b>\$ 21,122</b>	<b>\$ 8,227</b>	<b>\$ 27,082</b>	<b>\$ 136,191</b>	<b>\$ 5,236</b>	<b>\$ 20,582</b>

\* (To Schedule 1)

## ALLOCATION OF CAPITAL COSTS

Provider Name:  
ALMADEN HEALTH AND REHABILITATION CENTER

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

Provider NPI:  
1548232184

OSHPD Facility Number:  
206430759

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 93% Of Total	Property Tax 7% Of Total
	<b>GENERAL SERVICES</b>									
	Capital Related (excluding lines 40 & 45)	\$ 813,945	93%							
	Property Tax (line 40)	65,190	7%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 59,159	\$ 59,159				
166	Medical Records				19,679		\$ 19,679			
170	Inservice Education - Nursing			\$ -						
	<b>ANCILLARY SERVICES</b>									
075	Patient Supplies			0	10,171	506	168	\$ 10,846	\$ 10,041	\$ 804
077	Specialized Support Surfaces			0	0	190	63	253	234	19
080	Physical Therapy			0	47,604	3,877	1,290	52,771	48,858	3,913
081	Respiratory Therapy			0	0	93	31	124	115	9
082	Occupational Therapy			0	17,092	4,195	1,395	22,681	21,000	1,682
083	Speech Pathology			0	0	906	301	1,208	1,118	90
085	Pharmacy			0	6,439	1,616	538	8,593	7,956	637
090	Laboratory			0	0	193	64	257	238	19
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	86	29	115	106	9
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
	<b>ROUTINE SERVICES</b>									
105	Skilled Nursing Care			0	712,039	46,118	15,341	773,498	716,141	57,357*
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	272	317	106	695	644	52*
	<b>NONREIMBURSABLE</b>									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	4,032	68	23	4,123	3,818	306
145	Other Nonreimbursable			0	2,648	993	330	3,971	3,677	294
	<b>TOTAL</b>	\$ 879,135	100%	\$ -	\$ 800,297	\$ 59,159	\$ 19,679	\$ 879,135	\$ 813,945	\$ 65,190

\* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:  
ALMADEN HEALTH AND REHABILITATION CENTER

Provider NPI:  
1548232184

OSHPD Facility Number:  
206430759

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Accum Costs (From Sch 2)	Accum Costs (From Sch 3)	Accum Costs (From Sch 4)	Accum Costs (From Sch 5)	Total Accum Costs	Allocated Admin. Costs	Admin. 72% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 1% of Total	Quality Assur. Fees 26% of Total	Caregiver Training 0% of Total
<b>GENERAL SERVICES</b>														
045	Property Insurance	\$ 29,270												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	949,569												
	Total Costs Allocable as Administration	978,839	72%											
167	CDPH Licensing Fees	18,119	1%											
168	Professional Liability Insurance	8,605	1%											
169	Quality Assurance Fees	350,837	26%											
174	Caregiver Training	0	0%											
	Total	1,356,400	100%						\$ 1,356,400					
<b>ANCILLARY SERVICES</b>														
075	Patient Supplies			\$ 5,985	\$ 2,612	\$ 36,676	\$ 10,171	\$ 55,445	11,610	\$ 8,379	\$ 155	\$ 74	\$ 3,003	\$ -
077	Specialized Support Surfaces			0	0	20,775	0	20,775	4,350	3,139	58	28	1,125	0
080	Physical Therapy			331,372	12,227	33,333	47,604	424,536	88,900	64,154	1,188	564	22,994	0
081	Respiratory Therapy			936	0	9,274	0	10,210	2,138	1,543	29	14	553	0
082	Occupational Therapy			429,240	4,390	8,545	17,092	459,266	96,172	69,402	1,285	610	24,875	0
083	Speech Pathology			48,718	0	50,505	0	99,223	20,778	14,994	278	132	5,374	0
085	Pharmacy			0	1,654	168,840	6,439	176,933	37,051	26,737	495	235	9,583	0
090	Laboratory			0	0	21,078	0	21,078	4,414	3,185	59	28	1,142	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			34	0	9,390	0	9,424	1,973	1,424	26	13	510	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
<b>ROUTINE SERVICES</b>														
105	Skilled Nursing Care			3,013,183	820,620	503,709	712,039	5,049,551	1,057,397	763,065	14,125	6,708	273,499	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			33,354	915	220	272	34,762	7,279	5,253	97	46	1,883	0
<b>NONREIMBURSABLE</b>														
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	1,036	2,415	4,032	7,483	1,567	1,131	21	10	405	0
145	Other Nonreimbursable			0	680	105,411	2,648	108,739	22,770	16,432	304	144	5,890	0
	<b>SUBTOTAL</b>	\$ 1,356,400		\$ 3,862,822	\$ 844,135	\$ 970,172	\$ 800,297	\$ 6,477,426	\$ 1,356,400					
	Total Administrative Costs							\$ 1,356,400		\$ 978,839	\$ 18,119	\$ 8,605	\$ 350,837	\$ -
	Unit Cost Multiplier							0.20940417						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 76,043	\$ 19,006	\$ 78,838	\$ 173,887							
	<b>TOTAL FACILITY COSTS</b>							\$ 8,007,713						

\*(To Schedule 1)

## STATISTICS FOR COST ALLOCATION

Provider Name:  
ALMADEN HEALTH AND REHABILITATION CENTER

Provider NPI:  
1548232184

OSHPD Facility Number:  
206430759

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 24 )	Plant Ops (SQ FT) 5 (Adj 24 )	Hskpng (SQ FT) 10 (Adj 24 )	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)
	<b>GENERAL SERVICES</b>										
005	Plant Operations and Maintenance	363									
010	Housekeeping	138	138								
060	Laundry and Linen	450	450	450							
065	Dietary	2,263	2,263	2,263							
155	Social Services	87	87	87							
160	Activities	342	342	342							
165	Administration	983	983	983							
166	Medical Records	327	327	327							
170	Inservice Education - Nursing										
	<b>ANCILLARY SERVICES</b>										
075	Patient Supplies	169	169	169						55,445	55,445
077	Specialized Support Surfaces									20,775	20,775
080	Physical Therapy	791	791	791						424,536	424,536
081	Respiratory Therapy									10,210	10,210
082	Occupational Therapy	284	284	284						459,266	459,266
083	Speech Pathology									99,223	99,223
085	Pharmacy	107	107	107						176,933	176,933
090	Laboratory									21,078	21,078
095	Home Health Services									0	0
100	Other Ancillary Services									9,424	9,424
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care	8,694	8,694	8,694	255,690	76,707	2,958,217	2,958,217	2,958,217	5,049,551	5,049,551
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						31,523	31,523	31,523	34,762	34,762
	<b>NONREIMBURSABLE</b>										
139	Residential Care									0	0
140	Beauty and Barber	67	67	67						7,483	7,483
145	Other Nonreimbursable	44	44	44						108,739	108,739
	<b>TOTAL STATISTICS</b>	15,109	14,746	14,608	255,690	76,707	2,989,740	2,989,740	2,989,740	6,477,426	6,477,426
	<b>TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)</b>						\$ 58,389 0.019529792	\$ 115,305 0.038566899			
	<b>TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)</b>		\$ 27,265 1.84897599	\$ 198,801 13.60906070	\$ 147,956 0.57865429	\$ 452,403 5.89779990	\$ 1,345 0.00044982	\$ 5,287 0.00176826	\$ 80,153 0.02680936	\$ 15,195 0.00234588	\$ 60,848 0.00939382
	<b>TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)</b>		\$ 165,114 11.19720602	\$ 18,763 1.28444787	\$ 17,106 0.06690033	\$ 240,499 3.13529382	\$ 1,363 0.00045586	\$ 18,882 0.00631551	\$ 668 0.00022343	\$ 12,269 0.00189419	\$ 6,737 0.00104000
	<b>TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)</b>	\$ 879,135 58.18618042	\$ 21,122 1.43236020	\$ 8,227 0.56320911	\$ 27,082 0.10591649	\$ 136,191 1.77547420	\$ 5,236 0.00175126	\$ 20,582 0.00688426	\$ - 0.00000000	\$ 59,159 0.00913305	\$ 19,679 0.00303816

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
ALMADEN HEALTH AND REHABILITATION CENTER

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

Provider NPI:  
1548232184

OSHPD Facility Number:  
206430759

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	\$ 22,354	\$ 0	\$ 22,354	(Sch 3)
005	.20-.39	Fringe Benefits	6200	4,911	0	4,911	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	165,114	0	165,114	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 192,379	\$ 0	\$ 192,379	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 138,464	\$ 0	\$ 138,464	(Sch 3)
010	.20-.39	Fringe Benefits	6300	60,082	0	60,082	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	17,218	0	17,218	(Sch 4)
010		Housekeeping - Total	6300	\$ 215,764	\$ 0	\$ 215,764	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ (699)	\$ 1,074	\$ 375	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	52,776	0	52,776	(Sch 5)
025		Depreciation: Equipment	7140	21,003	0	21,003	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	10,206	6,002	16,208	(Sch 5)
040		Property Taxes	7300	65,190	0	65,190	(Sch 5)
045		Property Insurance	7400	29,270	0	29,270	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	723,583	0	723,583	(Sch 6)
055		Interest - Other	7600	\$	\$ 0	\$ 0	(Sch 6)
057		<b>Subtotal 005 - 055</b>		\$ 1,309,472	\$ 7,076	\$ 1,316,548	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 110,130	\$ 0	\$ 110,130	(Sch 3)
060	.20-.39	Fringe Benefits	6400	30,870	0	30,870	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	11,489	0	11,489	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 152,489	\$ 0	\$ 152,489	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 287,782	\$ 0	\$ 287,782	(Sch 3)
065	.20-.39	Fringe Benefits	6500	129,639	0	129,639	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	212,253	0	212,253	(Sch 4)
065		Dietary - Total	6500	\$ 629,674	\$ 0	\$ 629,674	
070		Provision for Bad Debts	7700	\$	0	\$ 0	
		<b>Ancillary Services</b>					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$	\$ 5,673	\$ 5,673	(Sch 2)
075	.20-.39	Fringe Benefits	8100		312	312	(Sch 2)
075	.79	Agency Staff	8100		0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	27,352	7,215	34,567	(Sch 4)
075		Patient Supplies - Total	8100	\$ 27,352	\$ 13,200	\$ 40,552	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	\$	\$ 0	\$ 0	N/A
077	.20-.39	Fringe Benefits	8150		0	0	N/A
077	.79	Agency Staff	8150		0	0	N/A
077	.40-.99	Other - Nonlabor	8150	16,884	3,891	20,775	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 16,884	\$ 3,891	\$ 20,775	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
ALMADEN HEALTH AND REHABILITATION CENTER

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

Provider NPI:  
1548232184

OSHPD Facility Number:  
206430759

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	\$ 250,825	\$ 0	\$ 250,825	(Sch 2)
080	.20-.39	Fringe Benefits	8200	80,547	0	80,547	(Sch 2)
080	.79	Agency Staff	8200		0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	21,702	1,758	23,460	(Sch 4)
080		Physical Therapy - Total	8200	\$ 353,074	\$ 1,758	\$ 354,832	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$	\$ 887	\$ 887	(Sch 2)
081	.20-.39	Fringe Benefits	8220		49	49	(Sch 2)
081	.79	Agency Staff	8220		0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220	9,274	0	9,274	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 9,274	\$ 936	\$ 10,210	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$ 332,558	\$ (1,500)	\$ 331,058	(Sch 2)
082	.20-.39	Fringe Benefits	8250	98,182	0	98,182	(Sch 2)
082	.79	Agency Staff	8250		0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	0	5,000	5,000	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 430,740	\$ 3,500	\$ 434,240	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$ 30,557	\$ 0	\$ 30,557	(Sch 2)
083	.20-.39	Fringe Benefits	8280	18,161	0	18,161	(Sch 2)
083	.79	Agency Staff	8280		0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	50,505	0	50,505	(Sch 4)
083		Speech Pathology - Total	8280	\$ 99,223	\$ 0	\$ 99,223	
085		Pharmacy					
085	.01-.19	Salaries and Wages	8300	\$	\$ 0	\$ 0	(Sch 2)
085	.20-.39	Fringe Benefits	8300		0	0	(Sch 2)
085	.79	Agency Staff	8300		0	0	(Sch 2)
085	.40-.99	Other - Nonlabor	8300	167,504	0	167,504	(Sch 4)
085		Pharmacy - Total	8300	\$ 167,504	\$ 0	\$ 167,504	
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	\$	\$ 0	\$ 0	(Sch 2)
090	.20-.39	Fringe Benefits	8400		0	0	(Sch 2)
090	.79	Agency Staff	8400		0	0	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	21,078	0	21,078	(Sch 4)
090		Laboratory - Total	8400	\$ 21,078	\$ 0	\$ 21,078	
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	\$	\$ 0	\$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800		0	0	(Sch 2)
095	.79	Agency Staff	8800		0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800		0	0	(Sch 4)
095		Home Health Services - Total	8800	\$ 0	\$ 0	\$ 0	
100		Other Ancillary Services					
100	.01-.19	Salaries and Wages	8900	\$	\$ 32	\$ 32	(Sch 2)
100	.20-.39	Fringe Benefits	8900		2	2	(Sch 2)
100	.79	Agency Staff	8900		0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	10,969	(1,579)	9,390	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 10,969	\$ (1,545)	\$ 9,424	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
ALMADEN HEALTH AND REHABILITATION CENTER

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

Provider NPI:  
1548232184

OSHPD Facility Number:  
206430759

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
101		Subacute Care Ancillary Services					
101	.01-.19	Salaries and Wages	8100-8900	\$	\$ 0	\$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
101	.79	Agency Staff	8100-8900		0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
101		Subacute Care Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
102		Subacute Care - Pediatric Ancillary Services					
102	.01-.19	Salaries and Wages	8100-8900	\$	\$ 0	\$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
102	.79	Agency Staff	8100-8900		0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
104		Subtotal 075 - 102		\$ 1,136,098	\$ 21,740	\$ 1,157,838	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 2,151,943	\$ (19,092)	\$ 2,132,851	(Sch 2)
105	.20-.39	Fringe Benefits	6110	709,190	(721)	708,469	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	126,106	(9,209)	116,897	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,987,239	\$ (29,022)	\$ 2,958,217	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	\$	\$ 0	\$ 0	
110	.20-.39	Fringe Benefits	6120		0	0	
110	.49	Agency Staff	6120		0	0	
110	.40-.99	Other - Nonlabor	6120		0	0	
110		Intermediate Care - Total	6120	\$ 0	\$ 0	\$ 0	(Sch 2)
115		Mentally Disordered Care					
115	.01-.19	Salaries and Wages	6130	\$	\$ 0	\$ 0	
115	.20-.39	Fringe Benefits	6130		0	0	
115	.49	Agency Staff	6130		0	0	
115	.40-.99	Other - Nonlabor	6130		0	0	
115		Mentally Disordered Care - Total	6130	\$ 0	\$ 0	\$ 0	(Sch 2)
120		Developmentally Disabled Care					
120	.01-.19	Salaries and Wages	6140	\$	\$ 0	\$ 0	
120	.20-.39	Fringe Benefits	6140		0	0	
120	.49	Agency Staff	6140		0	0	
120	.40-.99	Other - Nonlabor	6140		0	0	
120		Developmentally Disabled Care - Total	6140	\$ 0	\$ 0	\$ 0	(Sch 2)
125		Subacute Care					
125	.01-.19	Salaries and Wages	6150	\$	\$ 0	\$ 0	(Sch 2)
125	.20-.39	Fringe Benefits	6150		0	0	(Sch 2)
125	.49	Agency Staff	6150		0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150		0	0	(Sch 4)
125		Subacute Care - Total	6150	\$ 0	\$ 0	\$ 0	
126		Subacute Care - Pediatric					
126	.01-.19	Salaries and Wages	6160	\$	\$ 0	\$ 0	(Sch 2)
126	.20-.39	Fringe Benefits	6160		0	0	(Sch 2)
126	.49	Agency Staff	6160		0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160		0	0	(Sch 4)
126		Subacute Care - Pediatric - Total	6160	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
ALMADEN HEALTH AND REHABILITATION CENTER

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

Provider NPI:  
1548232184

OSHPD Facility Number:  
206430759

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED
128		Transitional Inpatient Care				
128	.01-.19	Salaries and Wages	6170	\$	\$ 0	\$ 0
128	.20-.39	Fringe Benefits	6170		0	0
128	.49	Agency Staff	6170		0	0
128	.40-.99	Other - Nonlabor	6170		0	0
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0 (Sch 2)
130		Hospice Inpatient Care				
130	.01-.19	Salaries and Wages	6180	\$	\$ 0	\$ 0
130	.20-.39	Fringe Benefits	6180		0	0
130	.49	Agency Staff	6180		0	0
130	.40-.99	Other - Nonlabor	6180		0	0
130		Hospice Inpatient Care - Total	6180	\$ 0	\$ 0	\$ 0 (Sch 2)
135		Other Routine Services				
135	.01-.19	Salaries and Wages	6190	\$	\$ 2,999	\$ 2,999
135	.20-.39	Fringe Benefits	6190		165	165
135	.49	Agency Staff	6190		0	0
135	.40-.99	Other - Nonlabor	6190	28,359	0	28,359
135		Other Routine Services - Total	6190	\$ 28,359	\$ 3,164	\$ 31,523 (Sch 2)
		<b>Other Nonreimbursable</b>				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0 (Sch 2)
139	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
139	.49	Agency Staff	9100		0	0 (Sch 2)
139	.40-.99	Other - Nonlabor	9100		0	0 (Sch 4)
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0 (Sch 2)
140	.20-.39	Fringe Benefits	8900		0	0 (Sch 2)
140	.49	Agency Staff	8900		0	0 (Sch 2)
140	.40-.99	Other - Nonlabor	8900	1,579	0	1,579 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 1,579	\$ 0	\$ 1,579
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0 (Sch 2)
145	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
145	.49	Agency Staff	9100		0	0 (Sch 2)
145	.40-.99	Other - Nonlabor	9100	102,002	2,860	104,862 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 102,002	\$ 2,860	\$ 104,862
146		<b>Subtotal 105 - 145</b>		\$ 3,119,179	\$ (22,998)	\$ 3,096,181
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 42,963	\$ 0	\$ 42,963 (Sch 2)
155	.20-.39	Fringe Benefits	6600	15,426	0	15,426 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	277	0	277 (Sch 4)
155		Social Services - Total	6600	\$ 58,666	\$ 0	\$ 58,666

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
ALMADEN HEALTH AND REHABILITATION CENTER

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

Provider NPI:  
1548232184

OSHPD Facility Number:  
206430759

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	\$ 86,006	\$ 0	\$ 86,006	(Sch 2)
160	.20-.39	Fringe Benefits	6700	29,299	0	29,299	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	14,613	0	14,613	(Sch 4)
160		Activities - Total	6700	\$ 129,918	\$ 0	\$ 129,918	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 269,153	\$ 0	\$ 269,153	(Sch 6)
165	.20-.39	Fringe Benefits	6900	141,828	0	141,828	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	770,265	(231,677)	538,588	(Sch 6)
165		Administration - Total	6900	\$ 1,181,246	\$ (231,677)	\$ 949,569	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 50,907	\$ 0	\$ 50,907	(Sch 3)
166	.20-.39	Fringe Benefits	6900	4,886	0	4,886	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	2,655	0	2,655	(Sch 4)
166		Medical Records - Total	6900	\$ 58,448	\$ 0	\$ 58,448	
167		CDPH Licensing Fees	6900	\$ 4,110	\$ 14,009	\$ 18,119	(Sch 6)
168		Professional Liability Insurance	6900	\$ 8,605	\$ 0	\$ 8,605	(Sch 6)
169		Quality Assurance Fees	6900	\$ 350,837	\$ 0	\$ 350,837	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 61,403	\$ 0	\$ 61,403	(Sch 3)
170	.20-.39	Fringe Benefits	6800	18,750	0	18,750	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	668	0	668	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 80,821	\$ 0	\$ 80,821	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900		0	0	(Sch 6)
174	.49	Agency Staff	6900		0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900		0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		<b>Subtotal 155 - 174</b>		\$ 1,872,651	\$ (217,668)	\$ 1,654,983	
200		<b>Total</b>		\$ 8,219,563	\$ (211,850)	\$ 8,007,713	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 345,861	
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\* For informational purposes only, this amount is included in various cost centers above.







Provider Name:  
ALMADEN HEALTH AND REHABILITATION CENTER

Provider NPI:  
1548232184

OSHPD Facility Number:  
206430759

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

Line No.	Sub No.		TOTAL ADJ (Pages 1, 2, & 3)	AUDIT ADJ 1B	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8
174	3	Caregiver Training - Agency Staff	0								
174	4	Caregiver Training - Other - Nonlabor	0								
200		Total	<u>(\$211,850)</u> (To Sch 8)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1</u>	<u>0</u>	<u>0</u>	<u>0</u>















Provider Name:  
ALMADEN HEALTH AND REHABILITATION CENTER

Provider NPI:  
1548232184

OSHPD Facility Number:  
206430759

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

Line No.	Sub No.		AUDIT ADJ 18	AUDIT ADJ 19	AUDIT ADJ 20	AUDIT ADJ 21	AUDIT ADJ 22	AUDIT ADJ 23	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
174	3	Caregiver Training - Agency Staff									
174	4	Caregiver Training - Other - Nonlabor									
200		Total	<u>(1,500)</u>	<u>(2,156)</u>	<u>(132,102)</u>	<u>(66,952)</u>	<u>(3,000)</u>	<u>(141)</u>	<u>0</u>	<u>0</u>	<u>0</u>

Provider Name							Fiscal Period			Provider NPI		Adjustments
ALMADEN HEALTH AND REHABILITATION CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1548232184		33
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
<u>MEMORANDUM ADJUSTMENT</u>												
1A	Not Reported			8	210	4	Group Health Insurance To include Group Health Insurance in the audit for informational purposes only. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304			\$0	\$345,861	\$345,861

Provider Name							Fiscal Period	Provider NPI	Adjustments		
ALMADEN HEALTH AND REHABILITATION CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1548232184	33		
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<b><u>RECLASSIFICATIONS OF REPORTED COSTS</u></b>											
1B	10.5	015	4	8A-1	015	4	Depreciation - Buildings and Improvements	(\$699)	\$1,074	\$375	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To reverse provider's depreciation adjustment 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2306	770,265	(1,074)	769,191 *	
2	10.5	035	4	8A-1	035	4	Leases and Rentals	\$10,206	\$4,623	\$14,829 *	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To reclassify MDI software charge for proper cost determination. 42 CFR 413.5, 413.20, 413.24, and 413.130 CMS Pub. 15-1, Sections 2300, 2306, and 2307 CMS Pub. 15-2, Section 2408 / W&I Code 14126.023	* 769,191	(4,623)	764,568 *	
3	10.5	035	4	8A-1	035	4	Leases and Rentals	* \$14,829	\$773	\$15,602 *	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To reclassify DocuTech software charge for proper cost determination. 42 CFR 413.5, 413.20, 413.24, and 413.130 CMS Pub. 15-1, Sections 2300, 2306, and 2307 CMS Pub. 15-2, Section 2408 / W&I Code 14126.023	* 764,568	(773)	763,795 *	
4	10.5	035	4	8A-1	035	4	Leases and Rentals	* \$15,602	\$606	\$16,208	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To reclassify Casamba software charge for proper cost determination. 42 CFR 413.5, 413.20, 413.24, and 413.130 CMS Pub. 15-1, Sections 2300, 2306, and 2307 CMS Pub. 15-2, Section 2408 / W&I Code 14126.023	* 763,795	(606)	763,189 *	

Provider Name							Fiscal Period	Provider NPI		Adjustments	
ALMADEN HEALTH AND REHABILITATION CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1548232184		33	
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><u>RECLASSIFICATIONS OF REPORTED COSTS</u></b>											
5	10.5	075	1	8A-1	075	1	Patient Supplies - Salaries and Wages	\$0	\$5,673	\$5,673	
	10.5	075	2	8A-1	075	2	Patient Supplies - Fringe Benefits	0	312	312	
	10.5	077	4	8A-1	077	4	Specialized Support Surfaces	16,884	3,695	20,579 *	
	10.5	081	1	8A-1	081	1	Respiratory Therapy - Salaries and Wages	0	887	887	
	10.5	081	2	8A-1	081	2	Respiratory Therapy - Fringe Benefits	0	49	49	
	10.5	100	1	8A-1	100	1	Other Ancillary Services - Salaries and Wages	0	32	32	
	10.5	100	2	8A-1	100	2	Other Ancillary Services - Fringe Benefits	0	2	2	
	10.5	135	1	8A-1	135	1	Other Routine Services - Salaries and Wages	0	2,999	2,999	
	10.5	135	2	8A-1	135	2	Other Routine Services - Fringe Benefits	0	165	165	
	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages	2,151,943	(13,092)	2,138,851 *	
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	709,190	(721)	708,469	
							To reclassify central supplies wages and benefits to the appropriate cost centers. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2302.4, 2302.8, and 2306				
6	10.5	075	4	8A-1	075	4	Patient Supplies - Other - Nonlabor	\$27,352	\$5,484	\$32,836 *	
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	126,106	(5,484)	120,622 *	
							To reclassify safety lancet and Optuimez test strip expense to the appropriate ancillary cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2202.8, 2203.2, 2300, and 2304 CCR, Title 22, Sections 51123 and 51511				
7	10.5	075	4	8A-1	075	4	Patient Supplies - Other - Nonlabor	* \$32,836	\$1,731	\$34,567	
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	* 120,622	(1,731)	118,891 *	
							To reclassify glucose test strips expenses to the appropriate ancillary cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2202.8, 2203.2, 2300, and 2304 CCR, Title 22, Sections 51123 and 51511				

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments	
ALMADEN HEALTH AND REHABILITATION CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1548232184		33	
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><u>RECLASSIFICATIONS OF REPORTED COSTS</u></b>											
8	10.5	077	4	8A-1	077	4	Specialized Support Surfaces	*	\$20,579	\$196	\$20,775
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	*	118,891	(196)	118,695 *
							To reclassify patient specific support cushion expense to the appropriate ancillary cost center.				
							42 CFR 413.20 and 413.24				
							CMS Pub. 15-1, Sections 2202.8, 2203.2, 2300, and 2304				
							CCR, Title 22, Sections 51123 and 51511				
9	10.5	080	4	8A-1	080	4	Physical Therapy - Other - Nonlabor		\$21,702	\$1,758	\$23,460
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	*	118,695	(1,758)	116,937 *
							To reclassify light probe expense to the appropriate ancillary cost center.				
							42 CFR 413.20 and 413.24				
							CMS Pub. 15-1, Sections 2202.8, 2203.2, 2300, and 2304				
							CCR, Title 22, Sections 51081, 51123, and 51511				
10	10.5	082	4	8A-1	082	4	Occupational Therapy - Other - Nonlabor		\$0	\$5,000	\$5,000
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	763,189	(5,000)	758,189 *
							To reclassify occupational therapy employee recruiting expense to the appropriate ancillary cost center.				
							42 CFR 413.20 and 413.24				
							CMS Pub. 15-1, Sections 2202.8, 2203.2, 2300, and 2304				
							CCR, Title 22, Sections 51081, 51123, and 51511				
11	10.5	100	4	8A-1	100	4	Other Ancillary Services - Other - Nonlabor		\$10,969	(\$1,579)	\$9,390
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	758,189	1,579	759,768 *
							To adjust the provider's reclassification of Beauty and Barber costs to agree with the provider's general ledger.				
							42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304				

Provider Name							Fiscal Period		Provider NPI		Adjustments
ALMADEN HEALTH AND REHABILITATION CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1548232184		33
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><u>RECLASSIFICATIONS OF REPORTED COSTS</u></b>											
12	10.5	145	4	8A-1	145	4	Other Nonreimbursable	*	\$102,002	\$1,404	\$103,406 *
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	759,768	(1,404)	758,364 *
							To reclassify Allscripts marketing software expense to a nonreimbursable cost center. 42 CFR 413.5, 413.9, and 413.24 CMS Pub. 15-1, Sections 2136.2, 2304, and 2328				
13	10.5	145	4	8A-1	145	4	Other Nonreimbursable	*	\$103,406	\$522	\$103,928 *
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	758,364	(522)	757,842 *
							To reclassify New Lifestyles marketing expenses to a nonreimbursable cost center. 42 CFR 413.9, 413.20, and 413.24 CMS Pub. 15-1, Sections 2300, 2304, and 2328				
14	10.5	145	4	8A-1	145	4	Other Nonreimbursable	*	\$103,928	\$499	\$104,427 *
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	757,842	(499)	757,343 *
							To reclassify Alternatives for Seniors marketing expenses to a nonreimbursable cost center. 42 CFR 413.9, 413.20, and 413.24 CMS Pub. 15-1, Sections 2300, 2304, and 2328				
15	10.5	145	4	8A-1	145	4	Other Nonreimbursable	*	\$104,427	\$435	\$104,862
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	757,343	(435)	756,908 *
							To reclassify Amsterdam Printing marketing expenses to a nonreimbursable cost center. 42 CFR 413.9, 413.20, and 413.24 CMS Pub. 15-1, Sections 2300, 2304, and 2328				
16	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	\$756,908	(\$14,009)	\$742,899 *
	10.5	167	4	8A-1	167	4	Administration - CDPH Licensing Fees		4,110	14,009	18,119
							To reclassify CDPH licensing fees to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4, and 2302.8				

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments		
ALMADEN HEALTH AND REHABILITATION CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1548232184		33		
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>ADJUSTMENTS TO REPORTED COSTS</b>												
17	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages To reconcile the reported expenses to agree with the provider's records and bonus policies. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304	*	\$2,138,851	(\$6,000)	\$2,132,851	
18	10.5	082	1	8A-1	082	1	Occupational Therapy - Salaries and Wages To eliminate commission expense due to lack of documentation. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 W&I Code 14124.2(b)		\$332,558	(\$1,500)	\$331,058	
19	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	*	\$116,937	(\$40)	\$116,897	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To eliminate meals, entertainment, and tip expenses due to insufficient documentation that the expenses are patient care related. 42 CFR 413.9(c)(3), 413.20, and 413.24 CMS Pub. 15-1, Sections 2102.3, 2105, 2300, and 2304	*	742,899	(2,116)	740,783 *	
20	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor  To adjust reported home office costs to agree with the Mariner Home Office Audit Reports for fiscal period ended December 31, 2011. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304	*	\$740,783			
21							To adjust reported home office costs to agree with the Fundamental Administrative Services, LLC Home Office Audit Reports for fiscal period ended December 31, 2011. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304				(66,952)	
22							To eliminate Curaspan patient transition software expense due to insufficient documentation of necessity and duplication of patient transition software expense. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304				(3,000) (\$202,054)	\$538,729 *

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
ALMADEN HEALTH AND REHABILITATION CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1548232184		33
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	
<b><u>ADJUSTMENTS TO REPORTED COSTS</u></b>											
23	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To eliminate DirecTV cable expense not related to patient care. 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Sections 2102.3 and 2105	*	\$538,729	(\$141)	\$538,588

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
ALMADEN HEALTH AND REHABILITATION CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1548232184		33
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>ADJUSTMENT TO REPORTED STATISTICS</u></b>											
24	10.7	075	1,2,3	7	075	N/A	Patient Supplies (Square Feet)	0	169	169	
	10.7	085	1,2,3	7	085	N/A	Pharmacy	82	25	107	
	10.7	105	1,2,3	7	105	N/A	Skilled Nursing Care	8,311	383	8,694	
	10.7	145	1,2,3	7	145	N/A	Other Nonreimbursable	0	44	44	
	10.7	165	1,2,3	7	165	N/A	Administration	0	983	983	
	10.7	175	1	7	175	N/A	Total Statistics - Capital - Square Feet	13,505	1,604	15,109	
	10.7	175	2	7	175	N/A	Total Statistics - Plant Operations - Square Feet	13,142	1,604	14,746	
	10.7	175	3	7	175	N/A	Total Statistics - Housekeeping - Square Feet	13,004	1,604	14,608	
To include square feet statistics to agree with the filed Medicare cost report and for compliance with AB1629 requirements. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 W&I Code 14126.023 / CCR Title 22, Section 97019											

Provider Name							Fiscal Period		Provider NPI		Adjustments
ALMADEN HEALTH AND REHABILITATION CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1548232184		33
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>ADJUSTMENTS TO REPORTED PATIENT DAYS</u></b>											
25	4.1	70	6	1	12	N/A	Patient Days To adjust total patient days to agree with the provider's patient census reports. 42 CFR 413.20, 413.24, and 413.50 CMS Pub. 15-1, Sections 2205, 2300, and 2304	25,815	(32)	25,783	
26	4.1	70	2	1	15	N/A	Medi-Cal Days To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: January 1, 2011 through December 31, 2011 Payment Period: January 1, 2011 through June 30, 2012 Report Date: August 30, 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	17,120	(75)	17,045	

Provider Name							Fiscal Period			Provider NPI		Adjustments
ALMADEN HEALTH AND REHABILITATION CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1548232184		33
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>ADJUSTMENTS TO OTHER MATTERS</u></b>												
27	Not Reported			1	14	N/A	Overpayments	\$0				
							To recover Medi-Cal overpayments because the Share of Cost was not properly deducted from the amount billed. 42 CFR 413.5 and 413.20 / CMS Pub. 15-1, Sections 2300 and 2409 CCR, Title 22, Sections 50786 and 51458.1		\$9,373			
28							To recover Medi-Cal Share of Cost overpayments due to insufficient documentation. 42 CFR 413.20, 413.24, and 431.107 CMS Pub. 15-1, Sections 2300 and 2304 / CCR, Title 22, Section 51476 W&I Code 14124.2(b)		4,194			
29							To recover Medi-Cal Share of Cost overpayments due to lack of documentation. 42 CFR 413.20, 413.24, and 431.107 CMS Pub. 15-1, Sections 2300 and 2304 / CCR, Title 22, Section 51476 W&I Code 14124.2(b)		1,844			
30							To recover Medi-Cal Share of Cost overpayments due to insufficient documentation. 42 CFR 413.20, 413.24, and 431.107 CMS Pub. 15-1, Sections 2300 and 2304 / CCR, Title 22, Section 51476 W&I Code 14124.2(b)		1,395			
31							To recover outstanding Medi-Cal credit balances provider has agreed to return to the State. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761 and 51458.1		548			
32							To recover outstanding Medi-Cal credit balances due to insufficient documentation overpayment was returned to State. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761 and 51458.1		221 \$17,575	\$17,575 *		

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period			Provider NPI		Adjustments
ALMADEN HEALTH AND REHABILITATION CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1548232184		33
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>ADJUSTMENTS TO OTHER MATTERS</u></b>												
33	Not Reported			1	14	N/A	Overpayments To recover Share of Cost overpayments for supplies included in the Medi-Cal per-diem. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761, 51511, and 51458.1	*	\$17,575	\$135	\$17,710	

\*Balance carried forward from prior/to subsequent adjustments