

**REPORT
ON THE
RATE SETTING AUDIT
ALHAMBRA CONVALESCENT HOME
ALHAMBRA, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1720087281
FISCAL PERIOD ENDED
DECEMBER 31, 2011**

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

**Section Chief: Daniel J. Giardinelli
Audit Supervisor: Gertrude Lake
Auditor: Jeff Mai**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

June 11, 2013

Ben Garrett, CEO
Casner Consolidated, LLC
1020 Huntington Drive
San Marino, CA 91108

ALHAMBRA CONVALESCENT HOME
NATIONAL PROVIDER IDENTIFIER (NPI) 1720087281
FISCAL PERIOD ENDED DECEMBER 31, 2011

We have examined the facility's Integrated Disclosure and Medi-Cal Cost Report for the above-referenced fiscal period. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code and was limited to a review of the cost report and accompanying financial statements, Medi-Cal payment data reports, prior fiscal period's Medi-Cal program audit report, and Medicare audit report for the current fiscal period, if applicable and available.

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

This audit report includes the:

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

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.

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

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

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

United States Postal Service (USPS)

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

Courier (UPS, FedEx, etc.)

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

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

If you have questions regarding this report, you may call the Audits Section—Burbank at (818) 295-2620.

Original Signed By

Daniel J. Giardinelli, Chief
Audits Section—Burbank
Financial Audits Branch

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
ALHAMBRA CONVALESCENT HOME

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

Provider NPI:
1720087281

OSHPD Facility No.:
206190018

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
SKILLED NURSING CARE				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 2,548,735	\$ 76.27
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 643,369	\$ 19.25
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 668,639	\$ 20.01
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 71,217	\$ 2.13
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 10,871	\$ 0.33
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 19,858	\$ 0.59
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 28,832	\$ 0.86
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 326,053	\$ 9.76
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 461,787	\$ 13.82
11	Cost of Routine Service/Audited Total Costs	\$ 4,854,506	\$ 4,779,363	\$ 143.02
12	Total Patient Days (Adj)	33,417	33,417	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 145.27	\$ 143.02	
14	Overpayments (Adj)	\$ 0	\$ 0	
15	Medi-Cal Days (Adj 11)	26,746	26,495	
16	Medi-Cal Managed Care Days (Adj)		0	
INTERMEDIATE CARE				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
18	Total Patient Days (Adj)	0	0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj)	\$ 0	\$ 0	
MENTALLY DISORDERED CARE				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
22	Total Patient Days (Adj)	0	0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj)	\$ 0	\$ 0	
DEVELOPMENTALLY DISABLED CARE				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
26	Total Patient Days (Adj)	0	0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj)	\$ 0	\$ 0	
SUBACUTE CARE				
29	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
37	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
38	Cost of Administration (Subacute Care Sch.1, Ln. 34)	\$ N/A	\$ 0	\$ 0.00
39	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
40	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
41	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
42	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
ALHAMBRA CONVALESCENT HOME

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

Provider NPI:
1720087281

OSHPD Facility No.:
206190018

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

**ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR**

Provider Name:
ALHAMBRA CONVALESCENT HOME

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

Provider NPI:
1720087281

OSHPD Facility No.:
206190018

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Svcs	Activities	Total
			155	160	
	GENERAL SERVICES				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 85,885	\$ 85,885		
160	Activities	72,902		\$ 72,902	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
	ANCILLARY SERVICES				
075	Patient Supplies	49,349	0	0	49,349
077	Specialized Support Surfaces	0	0	0	0
080	Physical Therapy	0	0	0	0
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	0	0	0	0
083	Speech Pathology	0	0	0	0
085	Pharmacy	0	0	0	0
090	Laboratory	0	0	0	0
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	0	0	0	0
101	Subacute Care Ancillary Services	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
	ROUTINE SERVICES				
105	Skilled Nursing Care	2,389,948	85,885	72,902	2,548,735 *
110	Intermediate Care	0	0	0	0 *
115	Mentally Disordered Care	0	0	0	0 *
120	Developmentally Disabled Care	0	0	0	0 *
125	Subacute Care	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0 *
128	Transitional Inpatient Care	0	0	0	0 *
130	Hospice Inpatient Care	0	0	0	0 *
135	Other Routine Services	0	0	0	0 *
	NONREIMBURSABLE				
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	TOTAL	\$ 2,598,084	\$ 85,885	\$ 72,902	\$ 2,598,084

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
ALHAMBRA CONVALESCENT HOME

Provider NPI:
1720087281

OSHPD Facility Number:
206190018

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 94,415	\$ 94,415										
010	Housekeeping	171,597	665	\$ 172,262									
060	Laundry and Linen	26,122	2,596	4,770	\$ 33,488								
065	Dietary	288,497	4,321	7,939	0	\$ 300,757							
155	Social Services	N/A	376	690	0	0	\$ 1,066						
160	Activities	N/A	8,243	15,146	0	0	0	\$ 23,389					
165	Administration	N/A	3,321	6,103	0	0	0	0	\$ 9,424	\$ 9,424			
166	Medical Records	52,442	1,052	1,933	0	0	0	0	55,427		\$ 55,427		
170	Inservice Education - Nursing	39,054	939	1,726	0	0	0	0	\$ 41,719				
ANCILLARY SERVICES													
075	Patient Supplies		1,800	3,307	0	0	0	0	0	5,106	341	2,004	\$ 7,451
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		2,190	4,025	0	0	0	0	0	6,215	230	1,352	7,797
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		894	1,643	0	0	0	0	0	2,537	125	733	3,395
083	Speech Pathology		207	380	0	0	0	0	0	586	32	188	806
085	Pharmacy		1,796	3,300	0	0	0	0	0	5,096	108	637	5,841
090	Laboratory		0	0	0	0	0	0	0	0	28	165	193
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	106	623	729
101	Subacute Care Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES													
105	Skilled Nursing Care		65,151	119,713	33,488	300,757	1,066	23,389	41,719	585,283	8,441	49,645	643,369 *
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care		0	0	0	0	0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric		0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
NONREIMBURSABLE													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		864	1,588	0	0	0	0	0	2,452	13	79	2,545
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 672,127	\$ 94,415	\$ 172,262	\$ 33,488	\$ 300,757	\$ 1,066	\$ 23,389	\$ 41,719	\$ 607,276	\$ 9,424	\$ 55,427	\$ 672,127

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
ALHAMBRA CONVALESCENT HOME

Provider NPI:
1720087281

OSHPD Facility Number:
206190018

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 232,813	\$ 232,813										
010	Housekeeping	11,262	1,640	\$ 12,902									
060	Laundry and Linen	0	6,402	357	\$ 6,759								
065	Dietary	277,723	10,654	595	0	\$ 288,972							
155	Social Services	3,807	926	52	0	0	\$ 4,785						
160	Activities	8,186	20,326	1,134	0	0	0	\$ 29,646					
165	Administration	N/A	8,190	457	0	0	0	0		\$ 8,647	\$ 8,647		
166	Medical Records	48,633	2,594	145	0	0	0	0		51,372		\$ 51,372	
170	Inservice Education - Nursing	0	2,316	129	0	0	0	0	\$ 2,445				
ANCILLARY SERVICES													
075	Patient Supplies	93,644	4,438	248	0	0	0	0	0	98,329	313	1,858	\$ 100,500
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	90,218	5,401	301	0	0	0	0	0	95,921	211	1,253	97,385
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	50,784	2,205	123	0	0	0	0	0	53,112	114	679	53,906
083	Speech Pathology	13,182	510	28	0	0	0	0	0	13,720	29	174	13,924
085	Pharmacy	37,590	4,428	247	0	0	0	0	0	42,266	99	590	42,955
090	Laboratory	12,740	0	0	0	0	0	0	0	12,740	26	153	12,919
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	48,031	0	0	0	0	0	0	0	48,031	97	577	48,706
101	Subacute Care Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES													
105	Skilled Nursing Care	112,655	160,653	8,966	6,759	288,972	4,785	29,646	2,445	614,881	7,745	46,013	668,639 *
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care	0	0	0	0	0	0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
NONREIMBURSABLE													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	582	2,131	119	0	0	0	0	0	2,832	12	73	2,918
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,041,850	\$ 232,813	\$ 12,902	\$ 6,759	\$ 288,972	\$ 4,785	\$ 29,646	\$ 2,445	\$ 981,831	\$ 8,647	\$ 51,372	\$ 1,041,850

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
ALHAMBRA CONVALESCENT HOME

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

Provider NPI:
1720087281

OSHPD Facility Number:
206190018

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital	Plant Ops	Hskpng	Laundry	Dietary	Soc Srvs	Activities
				Various	5	10	60	65	155	160
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 78,050	87%							
	Property Tax (line 40)	11,914	13%	\$ 89,964						
005	Plant Operations and Maintenance			841	\$ 841					
010	Housekeeping			628	6	\$ 634				
060	Laundry and Linen			2,451	23	18	\$ 2,491			
065	Dietary			4,078	38	29	0	\$ 4,146		
155	Social Services			355	3	3	0	0	\$ 361	
160	Activities			7,781	73	56	0	0	0	\$ 7,910
165	Administration			3,135	30	22	0	0	0	0
166	Medical Records			993	9	7	0	0	0	0
170	Inservice Education - Nursing			887	8	6	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			1,699	16	12	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			2,068	19	15	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			844	8	6	0	0	0	0
083	Speech Pathology			195	2	1	0	0	0	0
085	Pharmacy			1,695	16	12	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
ROUTINE SERVICES										
105	Skilled Nursing Care			61,500	580	440	2,491	4,146	361	7,910
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
NONREIMBURSABLE										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			816	8	6	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 89,964	100%	\$ 89,964	\$ 841	\$ 634	\$ 2,491	\$ 4,146	\$ 361	\$ 7,910

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
ALHAMBRA CONVALESCENT HOME

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

Provider NPI:
1720087281

OSHPD Facility Number:
206190018

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 87% Of Total	Property Tax 13% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 78,050	87%							
	Property Tax (line 40)	11,914	13%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 3,187	\$ 3,187				
166	Medical Records				1,009		\$ 1,009			
170	Inservice Education - Nursing			\$ 901						
	ANCILLARY SERVICES									
075	Patient Supplies			0	1,727	115	37	\$ 1,879	\$ 1,630	\$ 249
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	2,102	78	25	2,204	1,912	292
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	858	42	13	914	793	121
083	Speech Pathology			0	198	11	3	213	184	28
085	Pharmacy			0	1,723	37	12	1,772	1,537	235
090	Laboratory			0	0	10	3	13	11	2
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	36	11	47	41	6
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
	ROUTINE SERVICES									
105	Skilled Nursing Care			901	78,330	2,855	904	82,088	71,217	10,871
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
	NONREIMBURSABLE									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	829	5	1	835	725	111
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 89,964	100%	\$ 901	\$ 85,767	\$ 3,187	\$ 1,009	\$ 89,964	\$ 78,050	\$ 11,914

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
ALHAMBRA CONVALESCENT HOME

Provider NPI:
1720087281

OSHPD Facility Number:
206190018

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. 55% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 3% of Total	Quality Assur. Fees 39% of Total	Caregiver Training 0% of Total
	GENERAL SERVICES													
045	Property Insurance	\$ 14,412												
055	Interest - Other	941												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	500,215												
	Total Costs Allocable as Administration	515,568	55%											
167	CDPH Licensing Fees	22,171	2%											
168	Professional Liability Insurance	32,190	3%											
169	Quality Assurance Fees	364,026	39%											
174	Caregiver Training	0	0%											
	Total	933,955	100%						\$ 933,955					
	ANCILLARY SERVICES													
075	Patient Supplies			\$ 49,349	\$ 5,106	\$ 98,329	\$ 1,727	\$ 154,512	33,772	\$ 18,643	\$ 802	\$ 1,164	\$ 13,163	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			0	6,215	95,921	2,102	104,238	22,784	12,577	541	785	8,880	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	2,537	53,112	858	56,507	12,351	6,818	293	426	4,814	0
083	Speech Pathology			0	586	13,720	198	14,505	3,170	1,750	75	109	1,236	0
085	Pharmacy			0	5,096	42,266	1,723	49,085	10,729	5,922	255	370	4,182	0
090	Laboratory			0	0	12,740	0	12,740	2,785	1,537	66	96	1,085	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	48,031	0	48,031	10,498	5,795	249	362	4,092	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
	ROUTINE SERVICES													
105	Skilled Nursing Care			2,548,735	585,283	614,881	78,330	3,827,230	836,530	461,787	19,858	28,832	326,053	0*
110	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0*
115	Mentally Disordered Care			0	0	0	0	0	0	0	0	0	0	0*
120	Developmentally Disabled Care			0	0	0	0	0	0	0	0	0	0	0*
125	Subacute Care			0	0	0	0	0	0	0	0	0	0	0*
126	Subacute Care - Pediatric			0	0	0	0	0	0	0	0	0	0	0*
128	Transitional Inpatient Care			0	0	0	0	0	0	0	0	0	0	0*
130	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0*
135	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0*
	NONREIMBURSABLE													
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	2,452	2,832	829	6,113	1,336	738	32	46	521	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 933,955		\$ 2,598,084	\$ 607,276	\$ 981,831	\$ 85,767	\$ 4,272,959	\$ 933,955					
	Total Administrative Costs							\$ 933,955		\$ 515,568	\$ 22,171	\$ 32,190	\$ 364,026	\$ -
	Unit Cost Multiplier							0.21857336						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 64,851	\$ 60,019	\$ 4,197	\$ 129,066							
	TOTAL FACILITY COSTS							\$ 5,335,980						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
ALHAMBRA CONVALESCENT HOME

Provider NPI:
1720087281

OSHPD Facility Number:
206190018

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 8)	Plant Ops (SQ FT) 5 (Adj 8)	Hskpng (SQ FT) 10 (Adj 8)	Laundry (LBS) 60 (Adj 9)	Dietary (MEALS) 65 (Adj 10)	Soc Srvs (DIRECT EXP) 155 (Adj)	Activities (DIRECT EXP) 160 (Adj)	Inserv. Ed (DIRECT EXP) 170 (Adj)	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	237									
010	Housekeeping	177	177								
060	Laundry and Linen	691	691	691							
065	Dietary	1,150	1,150	1,150	0						
155	Social Services	100	100	100	0	0					
160	Activities	2,194	2,194	2,194	0	0					
165	Administration	884	884	884	0	0					
166	Medical Records	280	280	280	0	0					
170	Inservice Education - Nursing	250	250	250	0	0					
	ANCILLARY SERVICES										
075	Patient Supplies	479	479	479	0	0	0	0	0	154,512	154,512
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	583	583	583	0	0	0	0	0	104,238	104,238
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	238	238	238	0	0	0	0	0	56,507	56,507
083	Speech Pathology	55	55	55	0	0	0	0	0	14,505	14,505
085	Pharmacy	478	478	478	0	0	0	0	0	49,085	49,085
090	Laboratory	0	0	0	0	0	0	0	0	12,740	12,740
095	Home Health Services	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	0	0	0	0	0	0	0	0	48,031	48,031
101	Subacute Care Ancillary Services	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
	ROUTINE SERVICES										
105	Skilled Nursing Care	17,341	17,341	17,341	315,360	98,469	2,502,603	2,502,603	2,502,603	3,827,230	3,827,230
110	Intermediate Care	0	0	0	0	0	0	0	0	0	0
115	Mentally Disordered Care	0	0	0	0	0	0	0	0	0	0
120	Developmentally Disabled Care	0	0	0	0	0	0	0	0	0	0
125	Subacute Care	0	0	0	0	0	0	0	0	0	0
126	Subacute Care - Pediatric	0	0	0	0	0	0	0	0	0	0
128	Transitional Inpatient Care	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services	0	0	0	0	0	0	0	0	0	0
	NONREIMBURSABLE										
139	Residential Care	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	230	230	230	0	0	0	0	0	6,113	6,113
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0
	TOTAL STATISTICS	25,367	25,130	24,953	315,360	98,469	2,502,603	2,502,603	2,502,603	4,272,959	4,272,959
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 85,885 0.034318268	\$ 72,902 0.029130469			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 94,415 3.75706327	\$ 172,262 6.90345851	\$ 33,488 0.10619109	\$ 300,757 3.05432776	\$ 1,066 0.00042598	\$ 23,389 0.00934594	\$ 41,719 0.01667030	\$ 9,424 0.00220547	\$ 55,427 0.01297156
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 232,813 9.26434540	\$ 12,902 0.51704361	\$ 6,759 0.02143246	\$ 288,972 2.93464540	\$ 4,785 0.00191207	\$ 29,646 0.01184621	\$ 2,445 0.00097712	\$ 8,647 0.00202360	\$ 51,372 0.01202253
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 89,964 3.54649742	\$ 841 0.03344687	\$ 634 0.02539375	\$ 2,491 0.00789982	\$ 4,146 0.04210603	\$ 361 0.00014406	\$ 7,910 0.00316075	\$ 901 0.00036016	\$ 3,187 0.00074588	\$ 1,009 0.00023625

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
ALHAMBRA CONVALESCENT HOME

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

Provider NPI:
1720087281

OSHPD Facility Number:
206190018

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	\$ 76,330	\$ 0	\$ 76,330	(Sch 3)
005	.20-.39	Fringe Benefits	6200	18,085	0	18,085	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	237,765	(4,952)	232,813	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 332,180	\$ (4,952)	\$ 327,228	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 140,035	\$ 0	\$ 140,035	(Sch 3)
010	.20-.39	Fringe Benefits	6300	31,562	0	31,562	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	11,262	0	11,262	(Sch 4)
010		Housekeeping - Total	6300	\$ 182,859	\$ 0	\$ 182,859	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 2,561	\$ 0	\$ 2,561	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	0	0	0	(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	2,400	0	2,400	(Sch 5)
040		Property Taxes	7300	24,623	(12,709)	11,914	(Sch 5)
045		Property Insurance	7400	14,412	0	14,412	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	73,089	0	73,089	(Sch 6)
055		Interest - Other	7600	\$ 941	\$ 0	\$ 941	(Sch 6)
057		Subtotal 005 - 055		\$ 633,065	\$ (17,661)	\$ 615,404	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 17,486	\$ 0	\$ 17,486	(Sch 3)
060	.20-.39	Fringe Benefits	6400	8,636	0	8,636	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	0	0	0	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 26,122	\$ 0	\$ 26,122	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 238,286	\$ 0	\$ 238,286	(Sch 3)
065	.20-.39	Fringe Benefits	6500	50,211	0	50,211	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	277,723	0	277,723	(Sch 4)
065		Dietary - Total	6500	\$ 566,220	\$ 0	\$ 566,220	
070		Provision for Bad Debts	7700	\$ 0	0	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$ 42,863	\$ 0	\$ 42,863	(Sch 2)
075	.20-.39	Fringe Benefits	8100	6,486	0	6,486	(Sch 2)
075	.79	Agency Staff	8100	0	0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	93,644	0	93,644	(Sch 4)
075		Patient Supplies - Total	8100	\$ 142,993	\$ 0	\$ 142,993	
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:
ALHAMBRA CONVALESCENT HOME

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

Provider NPI:
1720087281

OSHPD Facility Number:
206190018

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
080		Physical Therapy					
080	.01-.19	Salaries and Wages	8200	\$ 0	\$ 0	\$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200	0	0	0	(Sch 2)
080	.79	Agency Staff	8200	0	0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	90,218	0	90,218	(Sch 4)
080		Physical Therapy - Total	8200	\$ 90,218	\$ 0	\$ 90,218	
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	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$ 0	\$ 0	\$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250	0	0	0	(Sch 2)
082	.79	Agency Staff	8250	0	0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	50,784	0	50,784	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 50,784	\$ 0	\$ 50,784	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$ 0	\$ 0	\$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280	0	0	0	(Sch 2)
083	.79	Agency Staff	8280	0	0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	13,182	0	13,182	(Sch 4)
083		Speech Pathology - Total	8280	\$ 13,182	\$ 0	\$ 13,182	
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	37,590	0	37,590	(Sch 4)
085		Pharmacy - Total	8300	\$ 37,590	\$ 0	\$ 37,590	
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	12,740	0	12,740	(Sch 4)
090		Laboratory - Total	8400	\$ 12,740	\$ 0	\$ 12,740	
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	\$ 0	\$ 0	\$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800	0	0	0	(Sch 2)
095	.79	Agency Staff	8800	0	0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800	0	0	0	(Sch 4)
095		Home Health Services - Total	8800	\$ 0	\$ 0	\$ 0	
100		Other Ancillary Services					
100	.01-.19	Salaries and Wages	8900	\$ 0	\$ 0	\$ 0	(Sch 2)
100	.20-.39	Fringe Benefits	8900	0	0	0	(Sch 2)
100	.79	Agency Staff	8900	0	0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	48,031	0	48,031	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 48,031	\$ 0	\$ 48,031	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
ALHAMBRA CONVALESCENT HOME

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

Provider NPI:
1720087281

OSHPD Facility Number:
206190018

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
101		Subacute Care Ancillary Services					
101	.01-.19	Salaries and Wages	8100-8900	\$ 0	\$ 0	\$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
101	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900	0	0	0	(Sch 4)
101		Subacute Care Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
102		Subacute Care - Pediatric Ancillary Services					
102	.01-.19	Salaries and Wages	8100-8900	\$ 0	\$ 0	\$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
102	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900	0	0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
104		Subtotal 075 - 102		\$ 395,538	\$ 0	\$ 395,538	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 2,033,655	\$ (315)	\$ 2,033,340	(Sch 2)
105	.20-.39	Fringe Benefits	6110	356,608	0	356,608	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	112,340	315	112,655	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,502,603	\$ 0	\$ 2,502,603	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	\$ 0	\$ 0	\$ 0	
110	.20-.39	Fringe Benefits	6120	0	0	0	
110	.49	Agency Staff	6120	0	0	0	
110	.40-.99	Other - Nonlabor	6120	0	0	0	
110		Intermediate Care - Total	6120	\$ 0	\$ 0	\$ 0	(Sch 2)
115		Mentally Disordered Care					
115	.01-.19	Salaries and Wages	6130	\$ 0	\$ 0	\$ 0	
115	.20-.39	Fringe Benefits	6130	0	0	0	
115	.49	Agency Staff	6130	0	0	0	
115	.40-.99	Other - Nonlabor	6130	0	0	0	
115		Mentally Disordered Care - Total	6130	\$ 0	\$ 0	\$ 0	(Sch 2)
120		Developmentally Disabled Care					
120	.01-.19	Salaries and Wages	6140	\$ 0	\$ 0	\$ 0	
120	.20-.39	Fringe Benefits	6140	0	0	0	
120	.49	Agency Staff	6140	0	0	0	
120	.40-.99	Other - Nonlabor	6140	0	0	0	
120		Developmentally Disabled Care - Total	6140	\$ 0	\$ 0	\$ 0	(Sch 2)
125		Subacute Care					
125	.01-.19	Salaries and Wages	6150	\$ 0	\$ 0	\$ 0	(Sch 2)
125	.20-.39	Fringe Benefits	6150	0	0	0	(Sch 2)
125	.49	Agency Staff	6150	0	0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150	0	0	0	(Sch 4)
125		Subacute Care - Total	6150	\$ 0	\$ 0	\$ 0	
126		Subacute Care - Pediatric					
126	.01-.19	Salaries and Wages	6160	\$ 0	\$ 0	\$ 0	(Sch 2)
126	.20-.39	Fringe Benefits	6160	0	0	0	(Sch 2)
126	.49	Agency Staff	6160	0	0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160	0	0	0	(Sch 4)
126		Subacute Care - Pediatric - Total	6160	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
ALHAMBRA CONVALESCENT HOME

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

Provider NPI:
1720087281

OSHPD Facility Number:
206190018

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED
128		Transitional Inpatient Care				
128	.01-.19	Salaries and Wages	6170	\$ 0	\$ 0	\$ 0
128	.20-.39	Fringe Benefits	6170	0	0	0
128	.49	Agency Staff	6170	0	0	0
128	.40-.99	Other - Nonlabor	6170	0	0	0
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0 (Sch 2)
130		Hospice Inpatient Care				
130	.01-.19	Salaries and Wages	6180	\$ 0	\$ 0	\$ 0
130	.20-.39	Fringe Benefits	6180	0	0	0
130	.49	Agency Staff	6180	0	0	0
130	.40-.99	Other - Nonlabor	6180	0	0	0
130		Hospice Inpatient Care - Total	6180	\$ 0	\$ 0	\$ 0 (Sch 2)
135		Other Routine Services				
135	.01-.19	Salaries and Wages	6190	\$ 0	\$ 0	\$ 0
135	.20-.39	Fringe Benefits	6190	0	0	0
135	.49	Agency Staff	6190	0	0	0
135	.40-.99	Other - Nonlabor	6190	0	0	0
135		Other Routine Services - Total	6190	\$ 0	\$ 0	\$ 0 (Sch 2)
		Other Nonreimbursable				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0 (Sch 2)
139	.20-.39	Fringe Benefits	9100	0	0	0 (Sch 2)
139	.49	Agency Staff	9100	0	0	0 (Sch 2)
139	.40-.99	Other - Nonlabor	9100	0	0	0 (Sch 4)
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$ 0	\$ 0	\$ 0 (Sch 2)
140	.20-.39	Fringe Benefits	8900	0	0	0 (Sch 2)
140	.49	Agency Staff	8900	0	0	0 (Sch 2)
140	.40-.99	Other - Nonlabor	8900	582	0	582 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 582	\$ 0	\$ 582
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0 (Sch 2)
145	.20-.39	Fringe Benefits	9100	0	0	0 (Sch 2)
145	.49	Agency Staff	9100	0	0	0 (Sch 2)
145	.40-.99	Other - Nonlabor	9100	0	0	0 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		Subtotal 105 - 145		\$ 2,503,185	\$ 0	\$ 2,503,185
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 68,556	\$ 0	\$ 68,556 (Sch 2)
155	.20-.39	Fringe Benefits	6600	17,329	0	17,329 (Sch 2)
155	.49	Agency Staff	6600	0	0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	3,807	0	3,807 (Sch 4)
155		Social Services - Total	6600	\$ 89,692	\$ 0	\$ 89,692

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
ALHAMBRA CONVALESCENT HOME

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

Provider NPI:
1720087281

OSHPD Facility Number:
206190018

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	\$ 59,499	\$ 0	\$ 59,499	(Sch 2)
160	.20-.39	Fringe Benefits	6700	13,403	0	13,403	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	8,186	0	8,186	(Sch 4)
160		Activities - Total	6700	\$ 81,088	\$ 0	\$ 81,088	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 301,964	\$ (145,600)	\$ 156,364	(Sch 6)
165	.20-.39	Fringe Benefits	6900	49,554	0	49,554	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	252,973	41,324	294,297	(Sch 6)
165		Administration - Total	6900	\$ 604,491	\$ (104,276)	\$ 500,215	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 43,381	\$ 0	\$ 43,381	(Sch 3)
166	.20-.39	Fringe Benefits	6900	9,061	0	9,061	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	48,633	0	48,633	(Sch 4)
166		Medical Records - Total	6900	\$ 101,075	\$ 0	\$ 101,075	
167		CDPH Licensing Fees	6900	\$ 0	\$ 22,171	\$ 22,171	(Sch 6)
168		Professional Liability Insurance	6900	\$ 32,190	\$ 0	\$ 32,190	(Sch 6)
169		Quality Assurance Fees	6900	\$ 364,026	\$ 0	\$ 364,026	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 33,549	\$ 0	\$ 33,549	(Sch 3)
170	.20-.39	Fringe Benefits	6800	5,505	0	5,505	(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	\$ 39,054	\$ 0	\$ 39,054	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$ 0	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900	0	0	0	(Sch 6)
174	.49	Agency Staff	6900	0	0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900	0	0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		Subtotal 155 - 174		\$ 1,311,616	\$ (82,105)	\$ 1,229,511	
200		Total		\$ 5,435,746	\$ (99,766)	\$ 5,335,980	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 56,372	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name:
ALHAMBRA CONVALESCENT HOME

Provider NPI:
1720087281

OSHPD Facility Number:
206190018

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

Line No.	Sub No.	TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ	AUDIT ADJ
174	3	Caregiver Training - Agency Staff	0							
174	4	Caregiver Training - Other - Nonlabor	0							
200			(\$99,766)	0	0	(9,600)	(8,794)	(12,709)	(68,663)	0
		Total	(To Sch 8)							0

Provider Name							Fiscal Period			Provider NPI		Adjustments
ALHAMBRA CONVALESCENT HOME							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1720087281		11
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>												
1	Not Reported			8	210		Total Facility Group Health Insurance To include total group health insurance costs for information: purpose. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			\$0	\$56,372	\$56,372

Provider Name							Fiscal Period	Provider NPI		Adjustments
ALHAMBRA CONVALESCENT HOME							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1720087281		11
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>RECLASSIFICATIONS OF REPORTED COSTS</u>										
2	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages	\$2,033,655	(\$315)	\$2,033,340
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	112,340	315	112,655
							To reclassify the reported expenses to agree with the provider's expense grouping schedule. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			
3	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	\$252,973	(\$22,171)	\$230,802 *
	10.5	167	4	8A-1	167	4	Administration - CDPH Licensing Fees	0	22,171	22,171
							To reclassify facility license fees to the facility licensing fees cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000 and 52506			

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments	
ALHAMBRA CONVALESCENT HOME							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1720087281		11	
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					
<u>ADJUSTMENTS TO REPORTED COSTS</u>											
4	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To adjust the provider's general liability insurance to agree with the policy amount. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	\$230,802	(\$9,600)	\$221,202 *
5	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To adjust general liability insurance expense to agree with expense applicable to the audit period. 42 CFR 413.5 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.1, 2304 and 2306	*	\$221,202	(\$8,794)	\$212,408 *
6	10.5	040	4	8A-1	040	4	Property Taxes To adjust the reported expense to agree with the provider's property tax statements. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304		\$24,623	(\$12,709)	\$11,914
7	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor		\$237,765	(\$4,952)	\$232,813
	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages		301,964	(145,600)	156,364
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To adjust home office costs to agree with the filed Casner Consolidated, LLC Home Office Cost Report for fiscal year period ended December 31, 2011. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304	*	212,408	81,889	294,297

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
ALHAMBRA CONVALESCENT HOME							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1720087281		11
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					
<u>ADJUSTMENTS TO REPORTED STATISTICS</u>											
8	10.7	005	1	7	005	N/A	Plant Operations and Maintenance (Square Feet)	0	237	237	
	10.7	010	1, 2	7	010	N/A	Housekeeping	0	177	177	
	10.7	060	1, 2, 3	7	060	N/A	Laundry and Linen	0	691	691	
	10.7	065	1, 2, 3	7	065	N/A	Dietary	0	1,150	1,150	
	10.7	075	1, 2, 3	7	075	N/A	Patient Supplies	0	479	479	
	10.7	080	1, 2, 3	7	080	N/A	Physical Therapy	0	583	583	
	10.7	082	1, 2, 3	7	082	N/A	Occupational Therapy	0	238	238	
	10.7	083	1, 2, 3	7	083	N/A	Speech Pathology	0	55	55	
	10.7	085	1, 2, 3	7	085	N/A	Pharmacy	0	478	478	
	10.7	105	1, 2, 3	7	105	N/A	Skilled Nursing Care	0	17,341	17,341	
	10.7	140	1, 2, 3	7	140	N/A	Beauty and Barber	0	230	230	
	10.7	155	1, 2, 3	7	155	N/A	Social Services	0	100	100	
	10.7	160	1, 2, 3	7	160	N/A	Activities	0	2,194	2,194	
	10.7	165	1, 2, 3	7	165	N/A	Administration	0	884	884	
	10.7	166	1, 2, 3	7	166	N/A	Medical Records	0	280	280	
	10.7	170	1, 2, 3	7	170	N/A	Inservice Education - Nursing	0	250	250	
	10.7	175	1	7	N/A	N/A	Total Statistics - Square Feet	0	25,367	25,367	
	10.7	175	2	7	N/A	N/A	Total Statistics - Square Feet	0	25,130	25,130	
	10.7	175	3	7	N/A	N/A	Total Statistics - Square Feet	0	24,953	24,953	
To adjust square footage statistics to agree with the prior year's audited amounts 42 CFR 413.24 / CMS Pub. 15-1, Sections 2300 and 2306											
9	10.7	105	4	7	105	N/A	Skilled Nursing Care (Clean, Dry Pounds)	0	315,360	315,360	
	10.7	175	4	7	N/A	N/A	Total Statistics - Clean, Dry Pounds	0	315,360	315,360	
To include laundry pounds statistics in order to properly allocate indirect costs. 42 CFR 413.24 and 413.50 / CMS Pub. 15-1, Sections 2304 and 2306											
10	10.7	105	5	7	105	N/A	Skilled Nursing Care (Number of Patient Meals)	0	98,469	98,469	
	10.7	175	5	7	N/A	N/A	Total Statistics - Number of Patient Meals	0	98,469	98,469	
To include patient meals statistics in order to properly allocate indirect costs. 42 CFR 413.24 and 413.50 / CMS Pub. 15-1, Sections 2304 and 2306											

Provider Name							Fiscal Period	Provider NPI		Adjustments
ALHAMBRA CONVALESCENT HOME							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1720087281		11
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>ADJUSTMENT TO REPORTED PATIENT DAYS</u>										
11	4.1	5	2	1	15	N/A	Medi-Cal Patient 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 March 24, 2013 Report Date: March 25, 2013 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408 CCR, Title 22, Section 51541	26,746	(251)	26,495