

**REPORT  
ON THE  
RATE SETTING AUDIT**

**ALAMEDA HEALTHCARE AND WELLNESS CENTER  
ALAMEDA, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1578885778**

**FISCAL PERIOD ENDED  
AUGUST 31, 2011**

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

**Section Chief: Louise Wong  
Audit Supervisor: Jesse Duran  
Auditor: Marilyn Clark**



TOBY DOUGLAS  
DIRECTOR

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



EDMUND G. BROWN JR.  
GOVERNOR

April 24, 2013

Stephen Renouf  
Assistant Controller  
Rockport Healthcare Services  
330 30<sup>th</sup> Street  
Oakland, CA 94609

ALAMEDA HEALTHCARE AND WELLNESS CENTER  
NATIONAL PROVIDER IDENTIFIER (NPI) 1578885778  
FISCAL PERIOD ENDED AUGUST 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, 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 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 that include a summary of the total due the State in the amount of \$431, 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.

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.

Stephen Renouf  
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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—Richmond at (510) 620-3100.

Original Signed by

Louise Wong, Chief  
Audits Section—Richmond  
Financial Audits Branch

Certified

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

## Provider Name:

ALAMEDA HEALTHCARE AND WELLNESS CENTER

## Fiscal Period:

SEPTEMBER 1, 2010 THROUGH AUGUST 31, 2011

## Provider NPI:

1578885778

## OSHPD Facility No.:

206010953

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	\$ 4,489,898	\$ 93.72
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 1,093,931	\$ 22.83
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 720,821	\$ 15.05
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 911,180	\$ 19.02
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 60,300	\$ 1.26
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 21,721	\$ 0.45
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 52,274	\$ 1.09
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 413,085	\$ 8.62
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 1,050,473	\$ 21.93
11	Cost of Routine Service/Audited Total Costs	\$ 9,303,875	\$ 8,813,684	\$ 183.97
12	Total Patient Days (Adj )	47,907	47,907	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 194.21	\$ 183.97	
14	Overpayments (Adj 17)	\$ 0	\$ (431)	
15	Medi-Cal Days (Adj 13)	31,990	31,352	
16	Medi-Cal Managed Care Days (Adj )		0	
<b>INTERMEDIATE CARE</b>				
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	
<b>MENTALLY DISORDERED CARE</b>				
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	
<b>DEVELOPMENTALLY DISABLED CARE</b>				
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	
<b>SUBACUTE CARE</b>				
29	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 3,324,738	\$ 377.51 *
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 242,394	\$ 27.52 *
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 517,458	\$ 58.76 *
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 253,106	\$ 28.74 *
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 16,750	\$ 1.90 *
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 12,999	\$ 1.48 *
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 31,284	\$ 3.55 *
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 247,214	\$ 28.07 *
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	\$ 628,662	\$ 71.38 *
39	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 5,179,420	\$ 5,274,605	\$ 598.91 *
40	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	8,807	8,807	
41	Cost Per Patient Day (Cost Divided by Days)	\$ 588.10	\$ 598.91	
42	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

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

**Provider Name:**  
ALAMEDA HEALTHCARE AND WELLNESS CENTER

**Fiscal Period:**  
SEPTEMBER 1, 2010 THROUGH AUGUST 31, 2011

**Provider NPI:**  
1578885778

**OSHPD Facility No.:**  
206010953

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	\$ 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	
<b>HOSPICE INPATIENT CARE</b>				
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	
<b>OTHER ROUTINE SERVICES</b>				
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	

\* (From Subacute Care Schedule 1)

**ALLOCATION OF GENERAL SERVICES  
DIRECT CARE LABOR**

**Provider Name:**  
ALAMEDA HEALTHCARE AND WELLNESS CENTER

**Fiscal Period:**  
SEPTEMBER 1, 2010 THROUGH AUGUST 31, 2011

**Provider NPI:**  
1578885778

**OSHPD Facility No.:**  
206010953

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Svcs	Activities	Total
			155	160	
	<b>GENERAL SERVICES</b>				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 156,298	\$ 156,298		
160	Activities	160,121		\$ 160,121	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
	<b>ANCILLARY SERVICES</b>				
075	Patient Supplies	0	0	0	0 ***
077	Specialized Support Surfaces	N/A	0	0	0 ***
080	Physical Therapy	427,016	0	0	427,016 ***
081	Respiratory Therapy	333,265	0	0	333,265 ***
082	Occupational Therapy	488,835	0	0	488,835 ***
083	Speech Pathology	54,124	0	0	54,124 ***
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
	<b>ROUTINE SERVICES</b>				
105	Skilled Nursing Care	4,304,491	91,584	93,824	4,489,898 *
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	2,859,784	64,714	66,297	2,990,796 **
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 *
	<b>NONREIMBURSABLE</b>				
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	90,964	0	0	90,964
	<b>TOTAL</b>	<b>\$ 8,874,898</b>	<b>\$ 156,298</b>	<b>\$ 160,121</b>	<b>\$ 8,874,898</b>

\* (To Schedule 1)

\*\* (To Subacute Care Schedule 1)

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

ALLOCATION OF GENERAL SERVICES  
INDIRECT CARE LABOR

Provider Name:  
ALAMEDA HEALTHCARE AND WELLNESS CENTER

Provider NPI:  
1578885778

OSHPD Facility Number:  
206010953

Fiscal Period:  
SEPTEMBER 1, 2010 THROUGH AUGUST 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	\$ 139,955	\$ 139,955										
010	Housekeeping	262,628	2,048	\$ 264,676									
060	Laundry and Linen	139,333	1,909	3,663	\$ 144,905								
065	Dietary	587,438	9,967	19,129	0	\$ 616,534							
155	Social Services	N/A	2,901	5,568	0	0	\$ 8,469						
160	Activities	N/A	0	0	0	0	0	\$ -					
165	Administration	N/A	6,441	12,362	0	0	0	0		\$ 18,803	\$ 18,803		
166	Medical Records	159,199	1,562	2,997	0	0	0	0		163,758		\$ 163,758	
170	Inservice Education - Nursing	79,950	1,256	2,411	0	0	0	0	\$ 83,617				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies		597	1,146	0	0	0	0	0	1,743	113	983	\$ 2,838 ***
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0 ***
080	Physical Therapy		1,312	2,518	0	0	0	0	0	3,829	656	5,710	10,196 ***
081	Respiratory Therapy		1,458	2,797	0	0	0	0	0	4,255	521	4,536	9,312 ***
082	Occupational Therapy		708	1,359	0	0	0	0	0	2,067	734	6,392	9,192 ***
083	Speech Pathology		437	839	0	0	0	0	0	1,276	89	773	2,139 ***
085	Pharmacy		1,249	2,398	0	0	0	0	0	3,647	422	3,672	7,740 ***
090	Laboratory		0	0	0	0	0	0	0	0	22	194	217 ***
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	28	247	275 ***
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		86,365	165,754	122,352	563,825	4,963	0	48,996	992,254	10,472	91,204	1,093,931 *
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		21,211	40,709	22,553	52,709	3,507	0	34,621	175,311	5,576	48,565	229,452 **
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 *
<b>NONREIMBURSABLE</b>													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		534	1,026	0	0	0	0	0	1,560	15	135	1,711
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	155	1,347	1,501
	<b>TOTAL</b>	<b>\$ 1,368,503</b>	<b>\$ 139,955</b>	<b>\$ 264,676</b>	<b>\$ 144,905</b>	<b>\$ 616,534</b>	<b>\$ 8,469</b>	<b>\$ -</b>	<b>\$ 83,617</b>	<b>\$ 1,185,942</b>	<b>\$ 18,803</b>	<b>\$ 163,758</b>	<b>\$ 1,368,503</b>

\* (To Schedule 1)

\*\* (To Subacute Care Schedule 1)

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

ALLOCATION OF GENERAL SERVICES  
OTHER - NONLABOR

Provider Name:  
ALAMEDA HEALTHCARE AND WELLNESS CENTER

Provider NPI:  
1578885778

OSHPD Facility Number:  
206010953

Fiscal Period:  
SEPTEMBER 1, 2010 THROUGH AUGUST 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	\$ 241,115	\$ 241,115										
010	Housekeeping	40,662	3,528	\$ 44,190									
060	Laundry and Linen	23,904	3,288	612	\$ 27,804								
065	Dietary	315,463	17,171	3,194	0	\$ 335,828							
155	Social Services	4,820	4,998	930	0	0	\$ 10,748						
160	Activities	3,359	0	0	0	0	0	\$ 3,359					
165	Administration	N/A	11,097	2,064	0	0	0	0		\$ 13,161	\$ 13,161		
166	Medical Records	6,843	2,690	500	0	0	0	0		10,034		\$ 10,034	
170	Inservice Education - Nursing	1,838	2,164	403	0	0	0	0	\$ 4,405				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies	68,174	1,028	191	0	0	0	0	0	69,394	79	60	\$ 69,533
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	0	2,260	420	0	0	0	0	0	2,680	459	350	3,489
081	Respiratory Therapy	0	2,511	467	0	0	0	0	0	2,978	365	278	3,621
082	Occupational Therapy	0	1,220	227	0	0	0	0	0	1,447	514	392	2,352
083	Speech Pathology	0	753	140	0	0	0	0	0	893	62	47	1,003
085	Pharmacy	268,750	2,152	400	0	0	0	0	0	271,303	295	225	271,823
090	Laboratory	15,169	0	0	0	0	0	0	0	15,169	16	12	15,197
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	19,249	0	0	0	0	0	0	0	19,249	20	15	19,284
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	189,999	148,790	27,674	23,477	307,117	6,298	1,968	2,581	707,903	7,330	5,588	720,821
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	316,097	36,543	6,797	4,327	28,711	4,450	1,391	1,824	400,140	3,903	2,976	407,018
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
<b>NONREIMBURSABLE</b>													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	2,889	921	171	0	0	0	0	0	3,981	11	8	4,000
145	Other Nonreimbursable	14,178	0	0	0	0	0	0	0	14,178	108	83	14,369
	<b>TOTAL</b>	<b>\$ 1,532,509</b>	<b>\$ 241,115</b>	<b>\$ 44,190</b>	<b>\$ 27,804</b>	<b>\$ 335,828</b>	<b>\$ 10,748</b>	<b>\$ 3,359</b>	<b>\$ 4,405</b>	<b>\$ 1,509,314</b>	<b>\$ 13,161</b>	<b>\$ 10,034</b>	<b>\$ 1,532,509</b>

\* (To Schedule 1)

\*\* (To Subacute Care Schedule 1)

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

ALLOCATION OF CAPITAL COSTS

Provider Name:  
ALAMEDA HEALTHCARE AND WELLNESS CENTER

Fiscal Period:  
SEPTEMBER 1, 2010 THROUGH AUGUST 31, 2011

Provider NPI:  
1578885778

OSHPD Facility Number:  
206010953

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)	\$ 1,208,433	94%							
	Property Tax (line 40)	79,972	6%	\$ 1,288,405						
005	Plant Operations and Maintenance			17,211	\$ 17,211					
010	Housekeeping			18,598	252	\$ 18,849				
060	Laundry and Linen			17,337	235	261	\$ 17,832			
065	Dietary			90,529	1,226	1,362	0	\$ 93,117		
155	Social Services			26,352	357	397	0	0	\$ 27,105	
160	Activities			0	0	0	0	0	0	\$ -
165	Administration			58,504	792	880	0	0	0	0
166	Medical Records			14,185	192	213	0	0	0	0
170	Inservice Education - Nursing			11,411	154	172	0	0	0	0
<b>ANCILLARY SERVICES</b>										
075	Patient Supplies			5,422	73	82	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			11,915	161	179	0	0	0	0
081	Respiratory Therapy			13,239	179	199	0	0	0	0
082	Occupational Therapy			6,430	87	97	0	0	0	0
083	Speech Pathology			3,972	54	60	0	0	0	0
085	Pharmacy			11,348	154	171	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			784,441	10,621	11,804	15,057	85,156	15,882	0
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			192,659	2,608	2,899	2,775	7,961	11,223	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
<b>NONREIMBURSABLE</b>										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			4,854	66	73	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 1,288,405</b>	<b>100%</b>	<b>\$ 1,288,405</b>	<b>\$ 17,211</b>	<b>\$ 18,849</b>	<b>\$ 17,832</b>	<b>\$ 93,117</b>	<b>\$ 27,105</b>	<b>\$ -</b>

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

## ALLOCATION OF CAPITAL COSTS

Provider Name:  
ALAMEDA HEALTHCARE AND WELLNESS CENTER

Fiscal Period:  
SEPTEMBER 1, 2010 THROUGH AUGUST 31, 2011

Provider NPI:  
1578885778

OSHPD Facility Number:  
206010953

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 94% Of Total	Property Tax 6% Of Total
	<b>GENERAL SERVICES</b>									
	Capital Related (excluding lines 40 & 45)	\$ 1,208,433	94%							
	Property Tax (line 40)	79,972	6%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 60,176	\$ 60,176				
166	Medical Records				14,590		\$ 14,590			
170	Inservice Education - Nursing			\$ 11,737						
	<b>ANCILLARY SERVICES</b>									
075	Patient Supplies			0	5,577	361	88	\$ 6,025	\$ 5,651	\$ 374
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	12,256	2,098	509	14,863	13,940	923
081	Respiratory Therapy			0	13,617	1,667	404	15,688	14,715	974
082	Occupational Therapy			0	6,614	2,349	569	9,532	8,941	592
083	Speech Pathology			0	4,085	284	69	4,438	4,163	275
085	Pharmacy			0	11,672	1,349	327	13,348	12,520	829
090	Laboratory			0	0	71	17	89	83	6
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	91	22	113	106	7
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			6,877	929,839	33,515	8,126	971,480	911,180	60,300
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			4,860	224,985	17,846	4,327	247,158	231,817	15,341
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
	<b>NONREIMBURSABLE</b>									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	4,993	50	12	5,055	4,741	314
145	Other Nonreimbursable			0	0	495	120	615	577	38
	<b>TOTAL</b>	\$ 1,288,405	100%	\$ 11,737	\$ 1,213,639	\$ 60,176	\$ 14,590	\$ 1,288,405	\$ 1,208,433	\$ 79,972

\* (To Schedule 1)

\*\* (To Subacute Care Schedule 1)

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

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:  
ALAMEDA HEALTHCARE AND WELLNESS CENTER

Provider NPI:  
1578885778

OSHPD Facility Number:  
206010953

Fiscal Period:  
SEPTEMBER 1, 2010 THROUGH AUGUST 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. 68% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 3% of Total	Quality Assur. Fees 27% of Total	Caregiver Training 0% of Total
<b>GENERAL SERVICES</b>														
045	Property Insurance	\$ 39,511												
055	Interest - Other	28,005												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,818,612												
	Total Costs Allocable as Administration	1,886,128	68%											
167	CDPH Licensing Fees	39,001	1%											
168	Professional Liability Insurance	93,858	3%											
169	Quality Assurance Fees	741,696	27%											
174	Caregiver Training	0	0%											
	Total	2,760,683	100%						\$ 2,760,683					
<b>ANCILLARY SERVICES</b>														
075	Patient Supplies			\$ -	\$ 1,743	\$ 69,394	\$ 5,577	\$ 76,713	16,566	\$ 11,318	\$ 234	\$ 563	\$ 4,451	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			427,016	3,829	2,680	12,256	445,782	96,267	65,771	1,360	3,273	25,864	0
081	Respiratory Therapy			333,265	4,255	2,978	13,617	354,116	76,472	52,246	1,080	2,600	20,545	0
082	Occupational Therapy			488,835	2,067	1,447	6,614	498,962	107,752	73,617	1,522	3,663	28,949	0
083	Speech Pathology			54,124	1,276	893	4,085	60,379	13,039	8,908	184	443	3,503	0
085	Pharmacy			0	3,647	271,303	11,672	286,622	61,897	42,288	874	2,104	16,629	0
090	Laboratory			0	0	15,169	0	15,169	3,276	2,238	46	111	880	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	19,249	0	19,249	4,157	2,840	59	141	1,117	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			4,489,898	992,254	707,903	929,839	7,119,894	1,537,554	1,050,473	21,721	52,274	413,085	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			2,990,796	175,311	400,140	224,985	3,791,231	818,723	559,360	11,566	27,835	219,961	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
<b>NONREIMBURSABLE</b>														
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	1,560	3,981	4,993	10,534	2,275	1,554	32	77	611	0
145	Other Nonreimbursable			90,964	0	14,178	0	105,142	22,706	15,513	321	772	6,100	0
	<b>SUBTOTAL</b>	\$ 2,760,683		\$ 8,874,898	\$ 1,185,942	\$ 1,509,314	\$ 1,213,639	\$ 12,783,793	\$ 2,760,683					
	Total Administrative Costs							\$ 2,760,683		\$ 1,886,128	\$ 39,001	\$ 93,858	\$ 741,696	\$ -
	Unit Cost Multiplier							0.21595179						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 182,561	\$ 23,195	\$ 74,766	\$ 280,522							
	<b>TOTAL FACILITY COSTS</b>							\$ 15,824,998						

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

## STATISTICS FOR COST ALLOCATION

Provider Name:  
ALAMEDA HEALTHCARE AND WELLNESS CENTER

Provider NPI:  
1578885778

OSHPD Facility Number:  
206010953

Fiscal Period:  
SEPTEMBER 1, 2010 THROUGH AUGUST 31, 2011

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS	Plant Ops (SQ FT) 5	Hskpng (SQ FT) 10	Laundry (LBS) 60 (Adj 11)	Dietary (MEALS) 65 (Adj 12)	Soc Srvs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	Inserv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	<b>GENERAL SERVICES</b>										
005	Plant Operations and Maintenance	273									
010	Housekeeping	295	295								
060	Laundry and Linen	275	275	275							
065	Dietary	1,436	1,436	1,436							
155	Social Services	418	418	418							
160	Activities										
165	Administration	928	928	928							
166	Medical Records	225	225	225							
170	Inservice Education - Nursing	181	181	181							
	<b>ANCILLARY SERVICES</b>										
075	Patient Supplies	86	86	86						76,713	76,713
077	Specialized Support Surfaces									0	0
080	Physical Therapy	189	189	189						445,782	445,782
081	Respiratory Therapy	210	210	210						354,116	354,116
082	Occupational Therapy	102	102	102						498,962	498,962
083	Speech Pathology	63	63	63						60,379	60,379
085	Pharmacy	180	180	180						286,622	286,622
090	Laboratory									15,169	15,169
095	Home Health Services									0	0
100	Other Ancillary Services									19,249	19,249
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care	12,443	12,443	12,443	472,800	141,840	4,494,490	4,494,490	4,494,490	7,119,894	7,119,894
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	3,056	3,056	3,056	87,150	13,260	3,175,881	3,175,881	3,175,881	3,791,231	3,791,231
126	Subacute Care - Pediatric						0	0	0	0	0
128	Transitional Inpatient Care						0	0	0	0	0
130	Hospice Inpatient Care						0	0	0	0	0
135	Other Routine Services						0	0	0	0	0
	<b>NONREIMBURSABLE</b>										
139	Residential Care									0	0
140	Beauty and Barber	77	77	77						10,534	10,534
145	Other Nonreimbursable									105,142	105,142
	<b>TOTAL STATISTICS</b>	<b>20,437</b>	<b>20,164</b>	<b>19,869</b>	<b>559,950</b>	<b>155,100</b>	<b>7,670,371</b>	<b>7,670,371</b>	<b>7,670,371</b>	<b>12,783,793</b>	<b>12,783,793</b>
	<b>TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)</b>						\$ 156,298 0.02037685	\$ 160,121 0.020875261			
	<b>TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)</b>		\$ 139,955 6.94083515	\$ 264,676 13.32103007	\$ 144,905 0.25878206	\$ 616,534 3.97507439	\$ 8,469 0.00110418	\$ - 0.00000000	\$ 83,617 0.01090135	\$ 18,803 0.00147085	\$ 163,758 0.01280981
	<b>TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)</b>		\$ 241,115 11.95769689	\$ 44,190 2.22404351	\$ 27,804 0.04965440	\$ 335,828 2.16523520	\$ 10,748 0.00140123	\$ 3,359 0.00043792	\$ 4,405 0.00057427	\$ 13,161 0.00102948	\$ 10,034 0.00078489
	<b>TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)</b>	\$ 1,288,405 63.04276557	\$ 17,211 0.85353477	\$ 18,849 0.94868431	\$ 17,832 0.03184636	\$ 93,117 0.60037007	\$ 27,105 0.00353375	\$ - 0.00000000	\$ 11,737 0.00153017	\$ 60,176 0.00470722	\$ 14,590 0.00114130

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
ALAMEDA HEALTHCARE AND WELLNESS CENTER

Fiscal Period:  
SEPTEMBER 1, 2010 THROUGH AUGUST 31, 2011

Provider NPI:  
1578885778

OSHPD Facility Number:  
206010953

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	\$ 106,777	\$ 0	\$ 106,777	(Sch 3)
005	.20-.39	Fringe Benefits	6200	33,178	0	33,178	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	446,716	(205,601)	241,115	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 586,671	\$ (205,601)	\$ 381,070	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 213,196	\$ 0	\$ 213,196	(Sch 3)
010	.20-.39	Fringe Benefits	6300	49,432	0	49,432	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	40,662	0	40,662	(Sch 4)
010		Housekeeping - Total	6300	\$ 303,290	\$ 0	\$ 303,290	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 0	\$ 0	\$ 0	(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	1,208,433	0	1,208,433	(Sch 5)
040		Property Taxes	7300	102,026	(22,054)	79,972	(Sch 5)
045		Property Insurance	7400	39,511	0	39,511	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	0	0	0	(Sch 6)
055		Interest - Other	7600	\$ 28,005	\$ 0	\$ 28,005	(Sch 6)
057		<b>Subtotal 005 - 055</b>		\$ 2,267,936	\$ (227,655)	\$ 2,040,281	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 111,518	\$ 0	\$ 111,518	(Sch 3)
060	.20-.39	Fringe Benefits	6400	27,815	0	27,815	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	23,904	0	23,904	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 163,237	\$ 0	\$ 163,237	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 454,550	\$ 0	\$ 454,550	(Sch 3)
065	.20-.39	Fringe Benefits	6500	132,888	0	132,888	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	315,463	0	315,463	(Sch 4)
065		Dietary - Total	6500	\$ 902,901	\$ 0	\$ 902,901	
070		Provision for Bad Debts	7700	\$ 0	0	\$ 0	
		<b>Ancillary Services</b>					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$ 0	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100	0	0	0	(Sch 2)
075	.79	Agency Staff	8100	0	0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	68,174	0	68,174	(Sch 4)
075		Patient Supplies - Total	8100	\$ 68,174	\$ 0	\$ 68,174	
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:  
ALAMEDA HEALTHCARE AND WELLNESS CENTER

Fiscal Period:  
SEPTEMBER 1, 2010 THROUGH AUGUST 31, 2011

Provider NPI:  
1578885778

OSHPD Facility Number:  
206010953

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	427,016	0	427,016	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	0	0	0	(Sch 4)
080		Physical Therapy - Total	8200	\$ 427,016	\$ 0	\$ 427,016	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$ 259,142	\$ 0	\$ 259,142	(Sch 2)
081	.20-.39	Fringe Benefits	8220	74,123	0	74,123	(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	\$ 333,265	\$ 0	\$ 333,265	
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	488,835	0	488,835	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	0	0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 488,835	\$ 0	\$ 488,835	
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	54,124	0	54,124	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	0	0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 54,124	\$ 0	\$ 54,124	
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	268,750	0	268,750	(Sch 4)
085		Pharmacy - Total	8300	\$ 268,750	\$ 0	\$ 268,750	
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	15,169	0	15,169	(Sch 4)
090		Laboratory - Total	8400	\$ 15,169	\$ 0	\$ 15,169	
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	19,249	0	19,249	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 19,249	\$ 0	\$ 19,249	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
ALAMEDA HEALTHCARE AND WELLNESS CENTER

Fiscal Period:  
SEPTEMBER 1, 2010 THROUGH AUGUST 31, 2011

Provider NPI:  
1578885778

OSHPD Facility Number:  
206010953

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
101		Subacute Care Ancillary Services					
101	.01-.19	Salaries and Wages	8100-8900	\$ 0	\$ 0	\$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
101	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900	0	0	0	(Sch 4)
101		Subacute Care Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
102		Subacute Care - Pediatric Ancillary Services					
102	.01-.19	Salaries and Wages	8100-8900	\$ 0	\$ 0	\$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
102	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900	0	0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
104		Subtotal 075 - 102		\$ 1,674,582	\$ 0	\$ 1,674,582	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 3,320,353	\$ (29,662)	\$ 3,290,691	(Sch 2)
105	.20-.39	Fringe Benefits	6110	1,018,287	(4,487)	1,013,800	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	545,130	(355,131)	189,999	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 4,883,770	\$ (389,280)	\$ 4,494,490	
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	\$ 2,193,089	\$ 0	\$ 2,193,089	(Sch 2)
125	.20-.39	Fringe Benefits	6150	666,695	0	666,695	(Sch 2)
125	.49	Agency Staff	6150	0	0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150	316,097	0	316,097	(Sch 4)
125		Subacute Care - Total	6150	\$ 3,175,881	\$ 0	\$ 3,175,881	
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:  
ALAMEDA HEALTHCARE AND WELLNESS CENTER

Fiscal Period:  
SEPTEMBER 1, 2010 THROUGH AUGUST 31, 2011

Provider NPI:  
1578885778

OSHPD Facility Number:  
206010953

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)
		<b>Other Nonreimbursable</b>				
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	2,889	0	2,889 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 2,889	\$ 0	\$ 2,889
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$ 0	\$ 79,010	\$ 79,010 (Sch 2)
145	.20-.39	Fringe Benefits	9100	0	11,954	11,954 (Sch 2)
145	.49	Agency Staff	9100	0	0	0 (Sch 2)
145	.40-.99	Other - Nonlabor	9100	0	14,178	14,178 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 105,142	\$ 105,142
146		<b>Subtotal 105 - 145</b>		\$ 8,062,540	\$ (284,138)	\$ 7,778,402
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 118,661	\$ 0	\$ 118,661 (Sch 2)
155	.20-.39	Fringe Benefits	6600	37,637	0	37,637 (Sch 2)
155	.49	Agency Staff	6600	0	0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	4,820	0	4,820 (Sch 4)
155		Social Services - Total	6600	\$ 161,118	\$ 0	\$ 161,118

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
ALAMEDA HEALTHCARE AND WELLNESS CENTER

Fiscal Period:  
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Provider NPI:  
1578885778

OSHPD Facility Number:  
206010953

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	\$ 123,958	\$ 0	\$ 123,958	(Sch 2)
160	.20-.39	Fringe Benefits	6700	36,163	0	36,163	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	3,359	0	3,359	(Sch 4)
160		Activities - Total	6700	\$ 163,480	\$ 0	\$ 163,480	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 363,626	\$ 29,662	\$ 393,288	(Sch 6)
165	.20-.39	Fringe Benefits	6900	136,862	(7,467)	129,395	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	1,038,666	257,263	1,295,929	(Sch 6)
165		Administration - Total	6900	\$ 1,539,154	\$ 279,458	\$ 1,818,612	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 120,428	\$ 0	\$ 120,428	(Sch 3)
166	.20-.39	Fringe Benefits	6900	38,771	0	38,771	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	6,843	0	6,843	(Sch 4)
166		Medical Records - Total	6900	\$ 166,042	\$ 0	\$ 166,042	
167		CDPH Licensing Fees	6900	\$ 39,001	\$ 0	\$ 39,001	(Sch 6)
168		Professional Liability Insurance	6900	\$ 93,858	\$ 0	\$ 93,858	(Sch 6)
169		Quality Assurance Fees	6900	\$ 741,696	\$ 0	\$ 741,696	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 58,218	\$ 0	\$ 58,218	(Sch 3)
170	.20-.39	Fringe Benefits	6800	21,732	0	21,732	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	1,838	0	1,838	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 81,788	\$ 0	\$ 81,788	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$ 0	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900	0	0	0	(Sch 6)
174	.49	Agency Staff	6900	0	0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900	0	0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		<b>Subtotal 155 - 174</b>		\$ 2,986,137	\$ 279,458	\$ 3,265,595	
200		<b>Total</b>		\$ 16,057,333	\$ (232,335)	\$ 15,824,998	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 897,171	
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\* For informational purposes only, this amount is included in various cost centers above.







Provider Name:  
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OSHPD Facility Number:  
206010953

Fiscal Period:  
SEPTEMBER 1, 2010 THROUGH AUGUST 31, 2011

Line No.	Sub No.	TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8	AUDIT ADJ 9
174	3	Caregiver Training - Agency Staff	0							
174	4	Caregiver Training - Other - Nonlabor	0							
200			<u>(\$232,335)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>93,188</u>	<u>15,867</u>	<u>(15,864)</u>
		Total	(To Sch 8)							









## SUMMARY OF AUDITED SUBACUTE CARE COSTS AND INFORMATION

Provider Name:  
ALAMEDA HEALTHCARE AND WELLNESS CENTER

Fiscal Period:  
SEPTEMBER 1, 2010 THROUGH AUGUST 31, 2011

Provider NPI:  
1578885778

OSHPD Facility No:  
206010953

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

1	Cost of Direct Care - Labor (Sch. 2, Ln. 125)	\$ N/A	\$ 2,990,796	\$ 339.59
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 125)	\$ N/A	\$ 229,452	\$ 26.05
3	Cost of Direct and Indirect NonLabor (Sch. 4, Ln. 125)	\$ N/A	\$ 407,018	\$ 46.22
4	Cost of Capital Related (Sch. 5, Ln. 125)	\$ N/A	\$ 231,817	\$ 26.32
5	Property Taxes (Sch. 5, Ln. 125)	\$ N/A	\$ 15,341	\$ 1.74
6	CDPH Licensing Fees (Sch. 6, Ln. 125)	\$ N/A	\$ 11,566	\$ 1.31
7	Professional Liability Insurance (Sch. 6, Ln. 125)	\$ N/A	\$ 27,835	\$ 3.16
8	Quality Assurance Fees (Sch. 6, Ln. 125)	\$ N/A	\$ 219,961	\$ 24.98
9	Caregiver Training (Sch. 6, Ln. 125)	\$ N/A	\$ 0	\$ 0.00
10	Cost of Administration (Sch. 6, Ln. 125)	\$ N/A	\$ 559,360	\$ 63.51
11	Cost of Routine Service/Audited Total Routine Costs	\$ 4,605,520	\$ 4,693,147	\$ 532.89
12	Routine Cost Per Patient Day (Routine Cost Divided by Days)	\$ 522.94	\$ 532.89	

## SUBACUTE CARE ANCILLARY

13	Cost of Direct Care - Labor (Subacute Care Sch. 2, Ln. 122)	\$ N/A	\$ 333,942	\$ 37.92
14	Cost of Indirect Care - Labor (Subacute Care Sch. 2, Ln. 123)	\$ N/A	\$ 12,942	\$ 1.47
15	Cost of Direct and Indirect Nonlabor (Subacute Care Sch. 2, Ln. 124)	\$ N/A	\$ 110,440	\$ 12.54
16	Cost of Capital Related (Subacute Care Sch. 2, Ln. 125)	\$ N/A	\$ 21,289	\$ 2.42
17	Property Taxes (Subacute Care Sch. 2, Ln. 126)	\$ N/A	\$ 1,409	\$ 0.16
18	CDPH Licensing Fees (Subacute Care Sch. 2, Ln. 127)	\$ N/A	\$ 1,433	\$ 0.16
19	Professional Liability Insurance (Subacute Care Sch. 2, Ln. 128)	\$ N/A	\$ 3,449	\$ 0.39
20	Quality Assurance Fees (Subacute Care Sch. 2, Ln. 129)	\$ N/A	\$ 27,252	\$ 3.09
21	Caregiver Training (Subacute Care Sch. 2, Ln. 130)	\$ N/A	\$ 0	\$ 0.00
22	Cost of Administration (Subacute Care Sch. 2, Ln. 131)	\$ N/A	\$ 69,302	\$ 7.87
23	Cost of Ancillary Service/Audited Total Ancillary Costs	\$ 573,900	\$ 581,458	\$ 66.02
24	Ancillary Cost Per Patient Day (Ancillary Cost Divided by Days)	\$ 65.16	\$ 66.02	

## SUBACUTE CARE TOTAL

25	Cost of Direct Care - Labor (Line 1 + Line 13)	\$ N/A	\$ 3,324,738	\$ 377.51 *
26	Cost of Indirect Care - Labor (Line 2 + Line 14)	\$ N/A	\$ 242,394	\$ 27.52 *
27	Cost of Direct and Indirect Nonlabor (Line 3 + Line 15)	\$ N/A	\$ 517,458	\$ 58.76 *
28	Cost of Capital Related (Line 4 + Line 16)	\$ N/A	\$ 253,106	\$ 28.74 *
29	Property Taxes (Line 5 + Line 17)	\$ N/A	\$ 16,750	\$ 1.90 *
30	CDPH Licensing Fees (Line 6 + Line 18)	\$ N/A	\$ 12,999	\$ 1.48 *
31	Professional Liability Insurance (Line 7 + Line 19)	\$ N/A	\$ 31,284	\$ 3.55 *
32	Quality Assurance Fees (Line 8 + Line 20)	\$ N/A	\$ 247,214	\$ 28.07 *
33	Caregiver Training (Line 9 + Line 21)	\$ N/A	\$ 0	\$ 0.00 *
34	Cost of Administration (Line 10 + Line 22)	\$ N/A	\$ 628,662	\$ 71.38 *
35	Total Cost of Subacute Service (Line 11 + Line 23)	\$ 5,179,420	\$ 5,274,605	\$ 598.91 *
36	Total Patient Days (Adj)	8,807	8,807	
37	Total Cost Per Patient Day (Total Cost Divided by Days)	\$ 588.10	\$ 598.91	
38	Medi-Cal Overpayments (Adj)	\$ 0	\$ 0	
39	Medi-Cal Credit Balances (Adj)	\$ 0	\$ 0	
40	Amount Due Provider (State) (Line 38 + Line 39)	\$ 0	\$ 0	

## GENERAL INFORMATION

41	Contracted Number of Subacute Care Beds (Adj 14)	0	30	
42	Total Licensed Nursing Facility Beds (Adj 14)	0	136	
43	Total Licensed Capacity (All levels) (Adj)	166	166	
44	Total Medi-Cal Subacute Care Patient Days (Adj 15)	8,681	8,417	

## CAPITAL RELATED COST

45	Direct Capital Related Cost (Adj)	\$ N/A	\$ 0	
46	Indirect Capital Related Cost (Line 28)	\$ N/A	\$ 253,106	
47	Total Capital Related Cost (Line 45 + Line 46)	\$ 0	\$ 253,106	

## VENTILATOR / NONVENTILATOR

		AUDITED COSTS (Adj)	AUDITED TOTAL DAYS (Adj 16)	AUDITED MEDI-CAL DAYS (Adj 15)
48	Ventilator (Equipment Cost Only)	\$	4,338	4,146
49	Nonventilator	\$ N/A	4,469	N/A
50	TOTAL	\$ N/A	8,807	N/A

\* (To Schedule 1)

## SUMMARY OF TOTAL ALLOWABLE SUBACUTE CARE ANCILLARY COSTS

Provider Name:  
ALAMEDA HEALTHCARE AND WELLNESS CENTER

Fiscal Period:  
SEPTEMBER 1, 2010 THROUGH AUGUST 31, 2011

Provider NPI:  
1578885778

OSHPD Facility Number:  
206010953

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

1	Cost of Direct Care - Labor (Sch. 2, Ln. 75)	\$ 0				\$ 0
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 75)	2,838				2,181
3	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 75)	69,533				53,424
4	Cost of Capital Related (Sch. 5, Ln. 75)	5,651				4,342
5	Property Taxes (Sch. 5, Ln. 75)	374				287
6	CDPH Licensing Fees (Sch. 6, Ln. 75)	234				180
7	Professional Liability Insurance (Sch. 6, Ln. 75)	563				433
8	Quality Assurance Fees (Sch. 6, Ln. 75)	4,451				3,420
9	Caregiver Training (Sch. 6, Ln. 75)	0				0
10	Cost of Administration (Sch. 6, Ln. 75)	11,318				8,696
11	Total Patient Supplies Ancillary Service	\$ 94,962	\$ 855,646	0.110983	\$ 657,418	\$ 72,962

## SPECIALIZED SUPPORT SURFACES

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

## PHYSICAL THERAPY

23	Cost of Direct Care - Labor (Sch. 2, Ln. 80)	\$ 427,016				\$ 60
24	Cost of Indirect Care - Labor (Sch. 3, Ln. 80)	10,196				1
25	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 80)	3,489				0
26	Cost of Capital Related (Sch. 5, Ln. 80)	13,940				2
27	Property Taxes (Sch. 5, Ln. 80)	923				0
28	CDPH Licensing Fees (Sch. 6, Ln. 80)	1,360				0
29	Professional Liability Insurance (Sch. 6, Ln. 80)	3,273				0
30	Quality Assurance Fees (Sch. 6, Ln. 80)	25,864				4
31	Caregiver Training (Sch. 6, Ln. 80)	0				0
32	Cost of Administration (Sch. 6, Ln. 80)	65,771				9
33	Total Physical Therapy Ancillary Service	\$ 551,831	\$ 1,067,965	0.516713	\$ 150	\$ 78

## RESPIRATORY THERAPY

34	Cost of Direct Care - Labor (Sch. 2, Ln. 81)	\$ 333,265				\$ 332,975
35	Cost of Indirect Care - Labor (Sch. 3, Ln. 81)	9,312				9,304
36	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 81)	3,621				3,618
37	Cost of Capital Related (Sch. 5, Ln. 81)	14,715				14,702
38	Property Taxes (Sch. 5, Ln. 81)	974				973
39	CDPH Licensing Fees (Sch. 6, Ln. 81)	1,080				1,079
40	Professional Liability Insurance (Sch. 6, Ln. 81)	2,600				2,598
41	Quality Assurance Fees (Sch. 6, Ln. 81)	20,545				20,527
42	Caregiver Training (Sch. 6, Ln. 81)	0				0
43	Cost of Administration (Sch. 6, Ln. 81)	52,246				52,201
44	Total Respiratory Ancillary Service	\$ 438,358	\$ 918,756	0.477121	\$ 917,957	\$ 437,977

## SUMMARY OF TOTAL ALLOWABLE SUBACUTE CARE ANCILLARY COSTS

Provider Name:  
ALAMEDA HEALTHCARE AND WELLNESS CENTER

Fiscal Period:  
SEPTEMBER 1, 2010 THROUGH AUGUST 31, 2011

Provider NPI:  
1578885778

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

45	Cost of Direct Care - Labor (Sch. 2, Ln. 82)	\$ 488,835				\$ 906
46	Cost of Indirect Care - Labor (Sch. 3, Ln. 82)	9,192				17
47	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 82)	2,352				4
48	Cost of Capital Related (Sch. 5, Ln. 82)	8,941				17
49	Property Taxes (Sch. 5, Ln. 82)	592				1
50	CDPH Licensing Fees (Sch. 6, Ln. 82)	1,522				3
51	Professional Liability Insurance (Sch. 6, Ln. 82)	3,663				7
52	Quality Assurance Fees (Sch. 6, Ln. 82)	28,949				54
53	Caregiver Training (Sch. 6, Ln. 82)	0				0
54	Cost of Administration (Sch. 6, Ln. 82)	73,617				136
55	Total Occupational Therapy Ancillary Service	\$ 617,663	\$ 1,173,385	0.526394	\$ 2,175	\$ 1,145

## SPEECH PATHOLOGY

56	Cost of Direct Care - Labor (Sch. 2, Ln. 83)	\$ 54,124				\$ 0
57	Cost of Indirect Care - Labor (Sch. 3, Ln. 83)	2,139				0
58	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 83)	1,003				0
59	Cost of Capital Related (Sch. 5, Ln. 83)	4,163				0
60	Property Taxes (Sch. 5, Ln. 83)	275				0
61	CDPH Licensing Fees (Sch. 6, Ln. 83)	184				0
62	Professional Liability Insurance (Sch. 6, Ln. 83)	443				0
63	Quality Assurance Fees (Sch. 6, Ln. 83)	3,503				0
64	Caregiver Training (Sch. 6, Ln. 83)	0				0
65	Cost of Administration (Sch. 6, Ln. 83)	8,908				0
66	Total Speech Pathology Ancillary Service	\$ 74,743	\$ 187,280	0.399098	\$ 0	\$ 0

## PHARMACY

67	Cost of Direct Care - Labor (Sch. 2, Ln. 85)	\$ 0				\$ 0
68	Cost of Indirect Care - Labor (Sch. 3, Ln. 85)	7,740				1,357
69	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 85)	271,823				47,668
70	Cost of Capital Related (Sch. 5, Ln. 85)	12,520				2,196
71	Property Taxes (Sch. 5, Ln. 85)	829				145
72	CDPH Licensing Fees (Sch. 6, Ln. 85)	874				153
73	Professional Liability Insurance (Sch. 6, Ln. 85)	2,104				369
74	Quality Assurance Fees (Sch. 6, Ln. 85)	16,629				2,916
75	Caregiver Training (Sch. 6, Ln. 85)	0				0
76	Cost of Administration (Sch. 6, Ln. 85)	42,288				7,416
77	Total Pharmacy Ancillary Service	\$ 354,808	\$ 330,567	1.073331	\$ 57,969	\$ 62,220

## LABORATORY

78	Cost of Direct Care - Labor (Sch. 2, Ln. 90)	\$ 0				\$ 0
79	Cost of Indirect Care - Labor (Sch. 3, Ln. 90)	217				26
80	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 90)	15,197				1,846
81	Cost of Capital Related (Sch. 5, Ln. 90)	83				10
82	Property Taxes (Sch. 5, Ln. 90)	6				1
83	CDPH Licensing Fees (Sch. 6, Ln. 90)	46				6
84	Professional Liability Insurance (Sch. 6, Ln. 90)	111				14
85	Quality Assurance Fees (Sch. 6, Ln. 90)	880				107
86	Caregiver Training (Sch. 6, Ln. 90)	0				0
87	Cost of Administration (Sch. 6, Ln. 90)	2,238				272
88	Total Laboratory Ancillary Service	\$ 18,778	\$ 45,682	0.411051	\$ 5,548	\$ 2,281

## SUMMARY OF TOTAL ALLOWABLE SUBACUTE CARE ANCILLARY COSTS

Provider Name:  
ALAMEDA HEALTHCARE AND WELLNESS CENTER

Fiscal Period:  
SEPTEMBER 1, 2010 THROUGH AUGUST 31, 2011

Provider NPI:  
1578885778

OSHPD Facility Number:  
206010953

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

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

## OTHER ANCILLARY SERVICES

100	Cost of Direct Care - Labor (Sch. 2, Ln. 100)	\$ 0				\$ 0
101	Cost of Indirect Care - Labor (Sch. 3, Ln. 100)	275				55
102	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 100)	19,284				3,881
103	Cost of Capital Related (Sch. 5, Ln. 100)	106				21
104	Property Taxes (Sch. 5, Ln. 100)	7				1
105	CDPH Licensing Fees (Sch. 6, Ln. 100)	59				12
106	Professional Liability Insurance (Sch. 6, Ln. 100)	141				28
107	Quality Assurance Fees (Sch. 6, Ln. 100)	1,117				225
108	Caregiver Training (Sch. 6, Ln. 100)	0				0
109	Cost of Administration (Sch. 6, Ln. 100)	2,840				571
110	Total Other Ancillary Service	\$ 23,828	\$ 61,167	0.389561	\$ 12,309	\$ 4,795

## SUBACUTE CARE ANCILLARY SERVICES

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

## TOTAL COST OF ANCILLARY SERVICES

122	Cost of Direct Care - Labor					\$ 333,942
123	Cost of Indirect Care - Labor					12,942
124	Cost of Direct and Indirect Nonlabor					110,440
125	Cost of Capital Related					21,289
126	Property Taxes					1,409
127	CDPH Licensing Fees					1,433
128	Professional Liability Insurance					3,449
129	Quality Assurance Fees					27,252
130	Caregiver Training					0
131	Cost of Administration					69,302
132	Total Cost of Subacute Care Ancillary Services					\$ 581,458

\* Total Ancillary Costs included in the rate.

(To Subacute Care Sch 1)

Provider Name							Fiscal Period	Provider NPI	Adjustments	
ALAMEDA HEALTHCARE AND WELLNESS CENTER							SEPTEMBER 1, 2010 THROUGH AUGUST 31, 2011	1578885778	17	
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	N/A			8	210	N/A	Group Health Insurance To include Group Health Insurance in the audit report for informational purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$0	\$897,171	\$897,171

Provider Name							Fiscal Period	Provider NPI	Adjustments	
ALAMEDA HEALTHCARE AND WELLNESS CENTER							SEPTEMBER 1, 2010 THROUGH AUGUST 31, 2011	1578885778	17	
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>										
2	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	\$363,626	\$29,662	\$393,288 *
	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages	3,320,353	(29,662)	3,290,691
							To reclassify clerical salaries expense to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4, and 2302.8 CCR, Title 22, Section 52000			
3	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	\$1,038,666	\$6,190	\$1,044,856 *
	10.5	040	4	8A-1	040	4	Property Taxes	102,026	(6,190)	95,836 *
							To reclassify Office of Statewide Health Planning and Development fee expenses to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4, and 2302.8			
4	10.5	145	1	8A-1	145	1	Other Nonreimbursable - Salaries and Wages	\$0	\$79,010	\$79,010
	10.5	145	4	8A-1	145	4	Other Nonreimbursable - Other - Nonlabor	0	14,178	14,178
	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	* 393,288	(79,010)	314,278 *
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 1,044,856	(14,178)	1,030,678 *
							To reclassify marketing expenses to a nonreimbursable cost center. 42 CFR 413.5, 413.9, and 413.24 CMS Pub. 15-1, Sections 2136.2, 2304, and 2328			
5	10.5	145	2	8A-1	145	2	Other Nonreimbursable - Fringe Benefits	\$0	\$11,954	\$11,954
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	1,018,287	(4,487)	1,013,800
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	136,862	(7,467)	129,395
							To reclassify employee benefits 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			

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ALAMEDA HEALTHCARE AND WELLNESS CENTER							SEPTEMBER 1, 2010 THROUGH AUGUST 31, 2011	1578885778	17		
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>											
6	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	\$1,030,678	\$560,732	\$1,591,410 *
	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor		446,716	(205,601)	241,115
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor		545,130	(355,131)	189,999
							To reclassify management consulting expenses to the proper cost center for proper cost determination with AB1629 reimbursement methodology. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2103, 2135, 2300, 2304, and 2404.2(F) Title 22, CCR 52000				

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
ALAMEDA HEALTHCARE AND WELLNESS CENTER							SEPTEMBER 1, 2010 THROUGH AUGUST 31, 2011		1578885778		17
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.					
<b>ADJUSTMENTS TO REPORTED COSTS</b>											
7	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	*	\$314,278	\$79,010	\$393,288
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To reverse the provider's elimination of marketing expenses. 42 CFR 413.20, 413.24, and 413.9 CMS Pub. 15-1, Sections 2136.2, 2304, and 2328	*	1,591,410	14,178	1,605,588 *
8	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To adjust home office costs to agree with the filed CORE Healthcare Center Home Office Cost Report for fiscal period ended August 31, 2011. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304	*	\$1,605,588	\$15,867	\$1,621,455 *
9	10.5	040	4	8A-1	040	4	Property Taxes To reflect proper accrual of property taxes applicable to the year under audit. 42 CFR 413.5 and 413.24 CMS Pub. 15-1, Sections 2300 and 2302.1	*	\$95,836	(\$15,864)	\$79,972
10	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To eliminate legal and consulting fees not related to patient care. 42 CFR 413.9(c)(3), 413.20, and 413.24 CMS Pub. 15-1, Sections 2102.1, 2102.3, 2103, 2134, 2300, 2304, and 2404.2F	*	\$1,621,455	(\$325,526)	\$1,295,929

\*Balance carried forward from prior/to subsequent adjustments

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ALAMEDA HEALTHCARE AND WELLNESS CENTER							SEPTEMBER 1, 2010 THROUGH AUGUST 31, 2011			1578885778		17
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 STATISTICS</u></b>												
11	10.7	125	4	7	125	N/A	Subacute Care (Pounds of Laundry)	88,070	(920)	87,150		
	10.7	175	4	7	N/A	N/A	Total Statistics - Pounds of Laundry	560,870	(920)	559,950		
							To adjust laundry and linen statistics based on audited patient days for proper allocation of costs.					
							42 CFR 413.24 and 413.50					
							CMS Pub. 15-1, Sections 2304 and 2306					
12	10.7	125	5	7	125	N/A	Subacute Care (Patient Meals)	14,073	(813)	13,260		
	10.7	175	5	7	N/A	N/A	Total Statistics - Patient Meals	155,913	(813)	155,100		
							To adjust patient meals statistics based on audited patient days for proper allocation of costs.					
							42 CFR 413.24 and 413.50					
							CMS Pub. 15-1, Sections 2304 and 2306					

Provider Name							Fiscal Period			Provider NPI		Adjustments
ALAMEDA HEALTHCARE AND WELLNESS CENTER							SEPTEMBER 1, 2010 THROUGH AUGUST 31, 2011			1578885778		17
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Cost Report			Audit Report								
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.						
<b>ADJUSTMENT TO REPORTED PATIENT DAYS</b>												
13	4.1	5	2	1	15	N/A	Medi-Cal Patient Days		31,990	(638)	31,352	
							To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: September 1, 2010 through August 31, 2011 Payment Period: September 1, 2010 through October 2, 2012 Report Date: October 24, 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					

Provider Name							Fiscal Period		Provider NPI		Adjustments
ALAMEDA HEALTHCARE AND WELLNESS CENTER							SEPTEMBER 1, 2010 THROUGH AUGUST 31, 2011		1578885778		17
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>											
14	Not Reported			SA1	41	N/A	Contracted Number of Subacute Beds	0	30	30	
	Not Reported			SA1	42	N/A	Total Licensed Nursing Facility Beds To include the number of contracted subacute licensed beds and the total licensed nursing facility beds in the audit report. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2205 and 2304	0	136	136	
15	Not Reported			SA1	48	N/A	Total Medi-Cal Subacute Days - Ventilator	4,116	30	4,146	
	Not Reported			SA1	44	N/A	Total Medi-Cal Subacute Days To adjust Medi-Cal Subacute patient days based on the following Fiscal Intermediary Payment Data: Service Period: September 1, 2010 through August 31, 2011 Payment Period: September 1, 2010 through October 2, 2012 Report Date: October 24, 2012 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 Medi-Cal Subacute Care Contract No. 04-10-70132	8,681	(264)	8,417	
16	4.3	100	2	SA1	48	N/A	Total Subacute Days - Ventilator	4,116	222	4,338	
	4.3	115	2	SA1	49	N/A	Total Subacute Days - Nonventilator To revise total subacute ventilator and nonventilator days for proper classification. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 Medi-Cal Subacute Care Contract No. 04-10-70132	4,691	(222)	4,469	
17	Not Reported				1	14	N/A	Medi-Cal Overpayments To recover Medi-Cal duplicate payments related to Skilled Nursing Care. 42 CFR 433.139 / CMS Pub. 15-1, Section 2409 CCR, Title 22, Section 51458.1	\$0	\$431	\$431