

**REPORT  
ON THE  
RATE SETTING AUDIT**

**ALAMEDA CARE CENTER  
BURBANK, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1316019482**

**FISCAL PERIOD ENDED  
DECEMBER 31, 2012**

**Audit Section – Gardena  
Financial Audits Branch  
Audits and Investigations  
Department of Health Care Services**

**Section Chief: Maria Delgado  
Audit Supervisor: Cyrus Lam  
Auditor: Xuan Wang**



TOBY DOUGLAS  
DIRECTOR

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



EDMUND G. BROWN JR.  
GOVERNOR

May 1, 2014

Nasreen Pervaiz, Administrator  
Alameda Care Center  
925 West Alameda Avenue  
Burbank, CA 915064

ALAMEDA CARE CENTER  
NATIONAL PROVIDER IDENTIFIER: 1316019482  
FISCAL PERIOD ENDED: DECEMBER 31, 2012

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 that include a summary of the total due the State in the amount of \$2,410, 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.

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

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

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

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

**United States Postal Service (USPS)**

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

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

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

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

If you have questions regarding this report, you may call the Audits Section—Gardena at (310) 516-4757.

**Original Signed By:**

Maria Delgado, Chief  
Audits Section—Gardena  
Financial Audits Branch

Nasreen Pervaiz  
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Certified

cc: Zaid Pervaiz  
Chief Financial Officer  
Longwood Management Corporation  
4032 Wilshire Boulevard, Suite 600  
Los Angeles, CA 90010

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

Provider Name:  
ALAMEDA CARE CENTER

Fiscal Period:  
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:  
1316019482

OSHPD Facility No.:  
206190090

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
<b>SKILLED NURSING CARE</b>				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 2,199,578	\$ 70.26
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 532,235	\$ 17.00
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 473,387	\$ 15.12
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 196,004	\$ 6.26
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 11,856	\$ 0.38
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 22,628	\$ 0.72
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 62,161	\$ 1.99
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 380,737	\$ 12.16
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 467,620	\$ 14.94
11	Cost of Routine Service/Audited Total Costs	\$ 4,475,405	\$ 4,346,205	\$ 138.83
12	Total Patient Days (Adj 8)	31,297	31,306	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 143.00	\$ 138.83	
14	Overpayments (Adj 10)	\$ 0	\$ (2,410)	
15	Medi-Cal Days (Adj 9)	24,765	24,816	
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	
21	Medi-Cal Days (Adj )	0	0	
<b>MENTALLY DISORDERED CARE</b>				
22	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
23	Total Patient Days (Adj )	0	0	
24	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
25	Overpayments (Adj )	\$ 0	\$ 0	
<b>DEVELOPMENTALLY DISABLED CARE</b>				
26	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
27	Total Patient Days (Adj )	0	0	
28	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
29	Overpayments (Adj )	\$ 0	\$ 0	
30	Medi-Cal Days (Adj )	0	0	
<b>SUBACUTE CARE</b>				
31	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00
32	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
33	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
34	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
35	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00
36	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
37	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00
38	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
39	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
40	Cost of Administration (Subacute Care Sch.1, Ln. 34)	\$ N/A	\$ 0	\$ 0.00
41	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
42	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
43	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
44	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

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

**Provider Name:**  
ALAMEDA CARE CENTER

**Fiscal Period:**  
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

**NPI:**  
1316019482

**OSHPD Facility No.:**  
206190090

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

**ALLOCATION OF GENERAL SERVICES  
DIRECT CARE LABOR**

**Provider Name:**  
ALAMEDA CARE CENTER

**Fiscal Period:**  
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

**NPI:**  
1316019482

**OSHPD Facility No.:**  
206190090

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs	Activities	Total
			155	160	
	<b>GENERAL SERVICES</b>				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 34,503	\$ 34,503		
160	Activities	113,873		\$ 113,873	
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	246,832	0	0	246,832
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	134,589	0	0	134,589
083	Speech Pathology	68,132	0	0	68,132
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	2,051,202	34,503	113,873	2,199,578 *
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 *
	<b>NONREIMBURSABLE</b>				
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	<b>TOTAL</b>	<b>\$ 2,649,131</b>	<b>\$ 34,503</b>	<b>\$ 113,873</b>	<b>\$ 2,649,131</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
INDIRECT CARE LABOR

Provider Name:  
ALAMEDA CARE CENTER

NPI:  
1316019482

OSHPD Facility Number:  
206190090

Fiscal Period:  
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

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	\$ 44,051	\$ 44,051										
010	Housekeeping	102,522	114	\$ 102,636									
060	Laundry and Linen	66,167	1,078	2,519	\$ 69,764								
065	Dietary	232,421	7,489	17,493	0	\$ 257,403							
155	Social Services	N/A	367	858	0	0	\$ 1,226						
160	Activities	N/A	4,899	11,443	0	0	0	\$ 16,342					
165	Administration	N/A	2,455	5,736	0	0	0	0		\$ 8,191	\$ 8,191		
166	Medical Records	36,981	242	565	0	0	0	0		37,788		\$ 37,788	
170	Inservice Education - Nursing	63,293	1,264	2,952	0	0	0	0	\$ 67,508				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies		361	844	0	0	0	0	0	1,206	21	98	\$ 1,325
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		538	1,256	0	0	0	0	0	1,794	527	2,429	4,750
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		287	670	0	0	0	0	0	957	287	1,324	2,567
083	Speech Pathology		152	356	0	0	0	0	0	508	145	671	1,325
085	Pharmacy		257	600	0	0	0	0	0	857	213	983	2,054
090	Laboratory		0	0	0	0	0	0	0	0	20	91	111
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	16	76	92
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		24,273	56,701	69,764	257,403	1,226	16,342	67,508	493,218	6,951	32,067	532,235 *
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 *
<b>NONREIMBURSABLE</b>													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		275	642	0	0	0	0	0	917	11	49	977
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 545,435</b>	<b>\$ 44,051</b>	<b>\$ 102,636</b>	<b>\$ 69,764</b>	<b>\$ 257,403</b>	<b>\$ 1,226</b>	<b>\$ 16,342</b>	<b>\$ 67,508</b>	<b>\$ 499,456</b>	<b>\$ 8,191</b>	<b>\$ 37,788</b>	<b>\$ 545,435</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
OTHER - NONLABOR

Provider Name:  
ALAMEDA CARE CENTER

NPI:  
1316019482

OSHPD Facility Number:  
206190090

Fiscal Period:  
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

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	\$ 164,340	\$ 164,340										
010	Housekeeping	38,531	423	\$ 38,954									
060	Laundry and Linen	13,750	4,023	956	\$ 18,729								
065	Dietary	169,340	27,938	6,639	0	\$ 203,917							
155	Social Services	0	1,371	326	0	0	\$ 1,696						
160	Activities	5,687	18,276	4,343	0	0	0	\$ 28,306					
165	Administration	N/A	9,160	2,177	0	0	0	0		\$ 11,337	\$ 11,337		
166	Medical Records	2,579	903	215	0	0	0	0		3,696		\$ 3,696	
170	Inservice Education - Nursing	0	4,714	1,120	0	0	0	0	\$ 5,834				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies	5,541	1,348	320	0	0	0	0	0	7,210	29	10	\$ 7,249
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	0	2,006	477	0	0	0	0	0	2,483	729	238	3,449
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	0	1,070	254	0	0	0	0	0	1,324	397	129	1,851
083	Speech Pathology	0	568	135	0	0	0	0	0	703	201	66	970
085	Pharmacy	99,406	958	228	0	0	0	0	0	100,592	295	96	100,983
090	Laboratory	9,519	0	0	0	0	0	0	0	9,519	27	9	9,555
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	7,914	0	0	0	0	0	0	0	7,914	23	7	7,944
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	90,070	90,556	21,520	18,729	203,917	1,696	28,306	5,834	460,630	9,621	3,137	473,387 *
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 *
<b>NONREIMBURSABLE</b>													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	1,582	1,025	244	0	0	0	0	0	2,851	15	5	2,870
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 608,259</b>	<b>\$ 164,340</b>	<b>\$ 38,954</b>	<b>\$ 18,729</b>	<b>\$ 203,917</b>	<b>\$ 1,696</b>	<b>\$ 28,306</b>	<b>\$ 5,834</b>	<b>\$ 593,226</b>	<b>\$ 11,337</b>	<b>\$ 3,696</b>	<b>\$ 608,259</b>

\* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
ALAMEDA CARE CENTER

Fiscal Period:  
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:  
1316019482

OSHPD Facility Number:  
206190090

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital	Plant Ops	Hskpng	Laundry	Dietary	Soc Svcs	Activities
				Various	5	10	60	65	155	160
	<b>GENERAL SERVICES</b>									
	Capital Related (excluding lines 40 & 45)	\$ 206,723	94%							
	Property Tax (line 40)	12,504	6%	\$ 219,227						
005	Plant Operations and Maintenance			5,309	\$ 5,309					
010	Housekeeping			551	14	\$ 565				
060	Laundry and Linen			5,237	130	14	\$ 5,380			
065	Dietary			36,366	903	96	0	\$ 37,365		
155	Social Services			1,784	44	5	0	0	\$ 1,833	
160	Activities			23,790	590	63	0	0	0	\$ 24,443
165	Administration			11,924	296	32	0	0	0	0
166	Medical Records			1,175	29	3	0	0	0	0
170	Inservice Education - Nursing			6,136	152	16	0	0	0	0
	<b>ANCILLARY SERVICES</b>									
075	Patient Supplies			1,755	44	5	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			2,611	65	7	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			1,393	35	4	0	0	0	0
083	Speech Pathology			740	18	2	0	0	0	0
085	Pharmacy			1,248	31	3	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			117,875	2,925	312	5,380	37,365	1,833	24,443
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
	<b>NONREIMBURSABLE</b>									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			1,335	33	4	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 219,227	100%	\$ 219,227	\$ 5,309	\$ 565	\$ 5,380	\$ 37,365	\$ 1,833	\$ 24,443

\*(To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
ALAMEDA CARE CENTER

Fiscal Period:  
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:  
1316019482

OSHPD Facility Number:  
206190090

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)	\$ 206,723	94%							
	Property Tax (line 40)	12,504	6%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 12,251	\$ 12,251				
166	Medical Records				1,207		\$ 1,207			
170	Inservice Education - Nursing			\$ 6,305						
	<b>ANCILLARY SERVICES</b>									
075	Patient Supplies			0	1,803	32	3	\$ 1,838	\$ 1,733	\$ 105
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	2,683	788	78	3,548	3,346	202
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	1,431	429	42	1,902	1,794	109
083	Speech Pathology			0	760	218	21	999	942	57
085	Pharmacy			0	1,282	319	31	1,632	1,539	93
090	Laboratory			0	0	30	3	32	31	2
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	25	2	27	25	2
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			6,305	196,438	10,396	1,024	207,859	196,004	11,856 *
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 *
	<b>NONREIMBURSABLE</b>									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	1,371	16	2	1,389	1,310	79
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 219,227	100%	\$ 6,305	\$ 205,768	\$ 12,251	\$ 1,207	\$ 219,227	\$ 206,723	\$ 12,504

\* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:  
ALAMEDA CARE CENTER

NPI:  
1316019482

OSHPD Facility Number:  
206190090

Fiscal Period:  
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

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. 50% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 7% of Total	Quality Assur. Fees 41% of Total	Caregiver Training 0% of Total
	<b>GENERAL SERVICES</b>													
045	Property Insurance	\$ 3,887												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	547,171												
	Total Costs Allocable as Administration	551,058	50%											
167	CDPH Licensing Fees	26,666	2%											
168	Professional Liability Insurance	73,252	7%											
169	Quality Assurance Fees	448,672	41%											
174	Caregiver Training	0	0%											
	Total	1,099,648	100%						\$ 1,099,648					
	<b>ANCILLARY SERVICES</b>													
075	Patient Supplies			\$ 0	\$ 1,206	\$ 7,210	\$ 1,803	\$ 10,219	2,847	\$ 1,427	\$ 69	\$ 190	\$ 1,161	\$ 0
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			246,832	1,794	2,483	2,683	253,791	70,697	35,428	1,714	4,709	28,845	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			134,589	957	1,324	1,431	138,300	38,525	19,306	934	2,566	15,719	0
083	Speech Pathology			68,132	508	703	760	70,104	19,528	9,786	474	1,301	7,968	0
085	Pharmacy			0	857	100,592	1,282	102,731	28,617	14,341	694	1,906	11,676	0
090	Laboratory			0	0	9,519	0	9,519	2,652	1,329	64	177	1,082	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	7,914	0	7,914	2,205	1,105	53	147	899	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			2,199,578	493,218	460,630	196,438	3,349,864	933,146	467,620	22,628	62,161	380,737	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
	<b>NONREIMBURSABLE</b>													
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	917	2,851	1,371	5,139	1,431	717	35	95	584	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	<b>SUBTOTAL</b>	\$ 1,099,648		\$ 2,649,131	\$ 499,456	\$ 593,226	\$ 205,768	\$ 3,947,581	\$ 1,099,648					
	Total Administrative Costs							\$ 1,099,648		\$ 551,058	\$ 26,666	\$ 73,252	\$ 448,672	\$ 0
	Unit Cost Multiplier							0.27856251						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 45,979	\$ 15,033	\$ 13,459	\$ 74,471							
	<b>TOTAL FACILITY COSTS</b>							\$ 5,121,700						

\* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:  
ALAMEDA CARE CENTER

NPI:  
1316019482

OSHPD Facility Number:  
206190090

Fiscal Period:  
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 7)	Plant Ops (SQ FT) 5 (Adj 7)	Hskpng (SQ FT) 10 (Adj 7)	Laundry (LBS) 60 (Adj)	Dietary (MEALS) 65 (Adj)	Soc Srvs (DIRECT EXP) 155 (Adj)	Activities (DIRECT EXP) 160 (Adj)	Inserv. Ed (DIRECT EXP) 170 (Adj)	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	<b>GENERAL SERVICES</b>				)	)	)	)	)		
005	Plant Operations and Maintenance	366									
010	Housekeeping	38	38								
060	Laundry and Linen	361	361	361							
065	Dietary	2,507	2,507	2,507							
155	Social Services	123	123	123							
160	Activities	1,640	1,640	1,640							
165	Administration	822	822	822							
166	Medical Records	81	81	81							
170	Inservice Education - Nursing	423	423	423							
	<b>ANCILLARY SERVICES</b>										
075	Patient Supplies	121	121	121						10,219	10,219
077	Specialized Support Surfaces									0	0
080	Physical Therapy	180	180	180						253,791	253,791
081	Respiratory Therapy									0	0
082	Occupational Therapy	96	96	96						138,300	138,300
083	Speech Pathology	51	51	51						70,104	70,104
085	Pharmacy	86	86	86						102,731	102,731
090	Laboratory									9,519	9,519
095	Home Health Services									0	0
100	Other Ancillary Services									7,914	7,914
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care	8,126	8,126	8,126	310,150	93,045	2,141,272	2,141,272	2,141,272	3,349,864	3,349,864
110	Intermediate Care						0	0	0	0	0
115	Mentally Disordered Care						0	0	0	0	0
120	Developmentally Disabled Care						0	0	0	0	0
125	Subacute Care						0	0	0	0	0
126	Subacute Care - Pediatric						0	0	0	0	0
128	Transitional Inpatient Care						0	0	0	0	0
130	Hospice Inpatient Care						0	0	0	0	0
135	Other Routine Services						0	0	0	0	0
	<b>NONREIMBURSABLE</b>										
139	Residential Care									0	0
140	Beauty and Barber	92	92	92						5,139	5,139
145	Other Nonreimbursable									0	0
	<b>TOTAL STATISTICS</b>	15,113	14,747	14,709	310,150	93,045	2,141,272	2,141,272	2,141,272	3,947,581	3,947,581
	<b>TOTAL DIRECT SALARIES COSTS - SCH. 2</b>						\$ 34,503	\$ 113,873			
	<b>UNIT COST MULTIPLIER (DIRECT SALARIES)</b>						0.01611332	0.053180072			
	<b>TOTAL INDIRECT SALARIES COSTS - SCH. 3</b>		\$ 44,051	\$ 102,636	\$ 69,764	\$ 257,403	\$ 1,226	\$ 16,342	\$ 67,508	\$ 8,191	\$ 37,788
	<b>UNIT COST MULTIPLIER (INDIRECT SALARIES)</b>		2.98711602	6.97773543	0.22493733	2.76643433	0.00057241	0.00763208	0.03152712	0.00207497	0.00957248
	<b>TOTAL INDIRECT OTHER COSTS - SCH. 4</b>		\$ 164,340	\$ 38,954	\$ 18,729	\$ 203,917	\$ 1,696	\$ 28,306	\$ 5,834	\$ 11,337	\$ 3,696
	<b>UNIT COST MULTIPLIER (INDIRECT OTHER)</b>		11.14396148	2.64834255	0.06038698	2.19159876	0.00079226	0.01321942	0.00272462	0.00287196	0.00093631
	<b>TOTAL CAPITAL COSTS - SCH. 5</b>	\$ 219,227	\$ 5,309	\$ 565	\$ 5,380	\$ 37,365	\$ 1,833	\$ 24,443	\$ 6,305	\$ 12,251	\$ 1,207
	<b>UNIT COST MULTIPLIER (CAPITAL COSTS)</b>	14.50585589	0.36001514	0.03840527	0.01734788	0.40158010	0.00085614	0.01141518	0.00294428	0.00310350	0.00030582

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
ALAMEDA CARE CENTER

Fiscal Period:  
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:  
1316019482

OSHPD Facility Number:  
206190090

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	\$ 65,559	\$ (29,927)	\$ 35,632	(Sch 3)
005	.20-.39	Fringe Benefits	6200	8,419	0	8,419	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	221,161	(56,821)	164,340	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 295,139	\$ (86,748)	\$ 208,391	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$	\$ 0	\$ 0	(Sch 3)
010	.20-.39	Fringe Benefits	6300		0	0	(Sch 3)
010	.79	Agency Staff	6300	102,522	0	102,522	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	38,531	0	38,531	(Sch 4)
010		Housekeeping - Total	6300	\$ 141,053	\$ 0	\$ 141,053	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	151	0	151	(Sch 5)
025		Depreciation: Equipment	7140	5,633	0	5,633	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	144,118	56,821	200,939	(Sch 5)
040		Property Taxes	7300	12,504	0	12,504	(Sch 5)
045		Property Insurance	7400	3,887	0	3,887	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600		0	0	(Sch 6)
057		<b>Subtotal 005 - 055</b>		\$ 602,485	\$ (29,927)	\$ 572,558	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$	\$ 0	\$ 0	(Sch 3)
060	.20-.39	Fringe Benefits	6400		0	0	(Sch 3)
060	.79	Agency Staff	6400	66,167	0	66,167	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	13,750	0	13,750	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 79,917	\$ 0	\$ 79,917	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 196,834	\$ (8,834)	\$ 188,000	(Sch 3)
065	.20-.39	Fringe Benefits	6500	44,421	0	44,421	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	169,340	0	169,340	(Sch 4)
065		Dietary - Total	6500	\$ 410,595	\$ (8,834)	\$ 401,761	
070		Provision for Bad Debts	7700	\$	\$ 0	\$ 0	
		<b>Ancillary Services</b>					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100		0	0	(Sch 2)
075	.79	Agency Staff	8100		0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	5,541	0	5,541	(Sch 4)
075		Patient Supplies - Total	8100	\$ 5,541	\$ 0	\$ 5,541	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	\$	\$ 0	\$ 0	N/A
077	.20-.39	Fringe Benefits	8150		0	0	N/A
077	.79	Agency Staff	8150		0	0	N/A
077	.40-.99	Other - Nonlabor	8150		0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
ALAMEDA CARE CENTER

Fiscal Period:  
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:  
1316019482

OSHPD Facility Number:  
206190090

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	(Sch 2)
080	.20-.39	Fringe Benefits	8200		0	0	(Sch 2)
080	.79	Agency Staff	8200	246,832	0	246,832	(Sch 2)
080	.40-.99	Other - Nonlabor	8200		0	0	(Sch 4)
080		Physical Therapy - Total	8200	\$ 246,832	\$ 0	\$ 246,832	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$	\$ 0	\$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220		0	0	(Sch 2)
081	.79	Agency Staff	8220		0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220		0	0	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$	\$ 0	\$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250		0	0	(Sch 2)
082	.79	Agency Staff	8250	134,589	0	134,589	(Sch 2)
082	.40-.99	Other - Nonlabor	8250		0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 134,589	\$ 0	\$ 134,589	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$	\$ 0	\$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280		0	0	(Sch 2)
083	.79	Agency Staff	8280	68,132	0	68,132	(Sch 2)
083	.40-.99	Other - Nonlabor	8280		0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 68,132	\$ 0	\$ 68,132	
085		Pharmacy					
085	.01-.19	Salaries and Wages	8300	\$	\$ 0	\$ 0	(Sch 2)
085	.20-.39	Fringe Benefits	8300		0	0	(Sch 2)
085	.79	Agency Staff	8300		0	0	(Sch 2)
085	.40-.99	Other - Nonlabor	8300	99,406	0	99,406	(Sch 4)
085		Pharmacy - Total	8300	\$ 99,406	\$ 0	\$ 99,406	
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	\$	\$ 0	\$ 0	(Sch 2)
090	.20-.39	Fringe Benefits	8400		0	0	(Sch 2)
090	.79	Agency Staff	8400		0	0	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	9,519	0	9,519	(Sch 4)
090		Laboratory - Total	8400	\$ 9,519	\$ 0	\$ 9,519	
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	\$	\$ 0	\$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800		0	0	(Sch 2)
095	.79	Agency Staff	8800		0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800		0	0	(Sch 4)
095		Home Health Services - Total	8800	\$ 0	\$ 0	\$ 0	
100		Other Ancillary Services					
100	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0	(Sch 2)
100	.20-.39	Fringe Benefits	8900		0	0	(Sch 2)
100	.79	Agency Staff	8900		0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	7,914	0	7,914	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 7,914	\$ 0	\$ 7,914	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
ALAMEDA CARE CENTER

Fiscal Period:  
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:  
1316019482

OSHPD Facility Number:  
206190090

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
101		Subacute Care Ancillary Services					
101	.01-.19	Salaries and Wages	8100-8900	\$	\$ 0	\$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
101	.79	Agency Staff	8100-8900		0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
101		Subacute Care Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
102		Subacute Care - Pediatric Ancillary Services					
102	.01-.19	Salaries and Wages	8100-8900	\$	\$ 0	\$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
102	.79	Agency Staff	8100-8900		0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
104		<b>Subtotal 075 - 102</b>		\$ 571,933	\$ 0	\$ 571,933	
		<b>Routine Services</b>					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,705,715	\$ (46,544)	\$ 1,659,171	(Sch 2)
105	.20-.39	Fringe Benefits	6110	396,193	(4,162)	392,031	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	90,070	0	90,070	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,191,978	\$ (50,706)	\$ 2,141,272	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	\$	\$ 0	\$ 0	
110	.20-.39	Fringe Benefits	6120		0	0	
110	.49	Agency Staff	6120		0	0	
110	.40-.99	Other - Nonlabor	6120		0	0	
110		Intermediate Care - Total	6120	\$ 0	\$ 0	\$ 0	(Sch 2)
115		Mentally Disordered Care					
115	.01-.19	Salaries and Wages	6130	\$	\$ 0	\$ 0	
115	.20-.39	Fringe Benefits	6130		0	0	
115	.49	Agency Staff	6130		0	0	
115	.40-.99	Other - Nonlabor	6130		0	0	
115		Mentally Disordered Care - Total	6130	\$ 0	\$ 0	\$ 0	(Sch 2)
120		Developmentally Disabled Care					
120	.01-.19	Salaries and Wages	6140	\$	\$ 0	\$ 0	
120	.20-.39	Fringe Benefits	6140		0	0	
120	.49	Agency Staff	6140		0	0	
120	.40-.99	Other - Nonlabor	6140		0	0	
120		Developmentally Disabled Care - Total	6140	\$ 0	\$ 0	\$ 0	(Sch 2)
125		Subacute Care					
125	.01-.19	Salaries and Wages	6150	\$	\$ 0	\$ 0	(Sch 2)
125	.20-.39	Fringe Benefits	6150		0	0	(Sch 2)
125	.49	Agency Staff	6150		0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150		0	0	(Sch 4)
125		Subacute Care - Total	6150	\$ 0	\$ 0	\$ 0	
126		Subacute Care - Pediatric					
126	.01-.19	Salaries and Wages	6160	\$	\$ 0	\$ 0	(Sch 2)
126	.20-.39	Fringe Benefits	6160		0	0	(Sch 2)
126	.49	Agency Staff	6160		0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160		0	0	(Sch 4)
126		Subacute Care - Pediatric - Total	6160	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
ALAMEDA CARE CENTER

Fiscal Period:  
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:  
1316019482

OSHPD Facility Number:  
206190090

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
128		Transitional Inpatient Care					
128	.01-.19	Salaries and Wages	6170	\$	\$ 0	\$ 0	
128	.20-.39	Fringe Benefits	6170		0	0	
128	.49	Agency Staff	6170		0	0	
128	.40-.99	Other - Nonlabor	6170		0	0	
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0	(Sch 2)
130		Hospice Inpatient Care					
130	.01-.19	Salaries and Wages	6180	\$	\$ 0	\$ 0	
130	.20-.39	Fringe Benefits	6180		0	0	
130	.49	Agency Staff	6180		0	0	
130	.40-.99	Other - Nonlabor	6180		0	0	
130		Hospice Inpatient Care - Total	6180	\$ 0	\$ 0	\$ 0	(Sch 2)
135		Other Routine Services					
135	.01-.19	Salaries and Wages	6190	\$	\$ 0	\$ 0	
135	.20-.39	Fringe Benefits	6190		0	0	
135	.49	Agency Staff	6190		0	0	
135	.40-.99	Other - Nonlabor	6190		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	(Sch 2)
139	.20-.39	Fringe Benefits	9100		0	0	(Sch 2)
139	.49	Agency Staff	9100		0	0	(Sch 2)
139	.40-.99	Other - Nonlabor	9100		0	0	(Sch 4)
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0	
140		Beauty and Barber					
140	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0	(Sch 2)
140	.20-.39	Fringe Benefits	8900		0	0	(Sch 2)
140	.49	Agency Staff	8900		0	0	(Sch 2)
140	.40-.99	Other - Nonlabor	8900	1,582	0	1,582	(Sch 4)
140		Beauty and Barber - Total	8900	\$ 1,582	\$ 0	\$ 1,582	
145		Other Nonreimbursable					
145	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0	(Sch 2)
145	.20-.39	Fringe Benefits	9100		0	0	(Sch 2)
145	.49	Agency Staff	9100		0	0	(Sch 2)
145	.40-.99	Other - Nonlabor	9100		0	0	(Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0	
146		<b>Subtotal 105 - 145</b>		\$ 2,193,560	\$ (50,706)	\$ 2,142,854	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	\$ 27,909	\$ 0	\$ 27,909	(Sch 2)
155	.20-.39	Fringe Benefits	6600	6,594	0	6,594	(Sch 2)
155	.49	Agency Staff	6600		0	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600		0	0	(Sch 4)
155		Social Services - Total	6600	\$ 34,503	\$ 0	\$ 34,503	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
ALAMEDA CARE CENTER

Fiscal Period:  
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:  
1316019482

OSHPD Facility Number:  
206190090

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	\$ 92,109	\$ 0	\$ 92,109	(Sch 2)
160	.20-.39	Fringe Benefits	6700	21,764	0	21,764	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	5,687	0	5,687	(Sch 4)
160		Activities - Total	6700	\$ 119,560	\$ 0	\$ 119,560	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 224,928	\$ 17,614	\$ 242,542	(Sch 6)
165	.20-.39	Fringe Benefits	6900	41,151	4,162	45,313	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	340,271	(80,955)	259,316	(Sch 6)
165		Administration - Total	6900	\$ 606,350	\$ (59,179)	\$ 547,171	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 29,913	\$ 0	\$ 29,913	(Sch 3)
166	.20-.39	Fringe Benefits	6900	7,068	0	7,068	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	2,579	0	2,579	(Sch 4)
166		Medical Records - Total	6900	\$ 39,560	\$ 0	\$ 39,560	
167		CDPH Licensing Fees	6900	\$ 26,666	\$ 0	\$ 26,666	(Sch 6)
168		Professional Liability Insurance	6900	\$ 76,052	\$ (2,800)	\$ 73,252	(Sch 6)
169		Quality Assurance Fees	6900	\$ 448,672	\$ 0	\$ 448,672	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 51,196	\$ 0	\$ 51,196	(Sch 3)
170	.20-.39	Fringe Benefits	6800	12,097	0	12,097	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800		0	0	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 63,293	\$ 0	\$ 63,293	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900		0	0	(Sch 6)
174	.49	Agency Staff	6900		0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900		0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
<b>Subtotal 155 - 174</b>				\$ 1,414,656	\$ (61,979)	\$ 1,352,677	
200		<b>Total</b>		\$ 5,273,146	\$ (151,446)	\$ 5,121,700	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 68,510	
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\* For informational purposes only, this amount is included in various cost centers above.









Provider Name							Fiscal Period	NPI	Adjustments	
ALAMEDA CARE CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1316019482	10	
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 Cost To include Group Health Insurance in the audit for informational purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$0	\$68,510	\$68,510

Provider Name							Fiscal Period	NPI	Adjustments		
ALAMEDA CARE CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1316019482	10		
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	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wage:	\$1,705,715	(\$17,614)	\$1,688,101 *	
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefit:	396,193	(4,162)	392,031	
	10.5	165	1	8A-1	165	1	Administration - Salaries and Wage:	224,928	17,614	242,542	
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefit:	41,151	4,162	45,313	
							To reclassify Central Supply Clerk wages and benefits to the Administration cost center 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2300 CCR, Title 22, Sections 52000(b) and 5250'				
3	10.5	165	4	8A-1	165	4	Administration - Other - Nonlaboratory	\$340,271	\$2,362	\$342,633 *	
	10.5	168	4	8A-1	168	4	Professional Liability Insurance:	76,052	(2,362)	73,690 *	
							To reclassify finance fees, taxes and other fees associated with liability insurance to the Administration cost center 42 CFR 413.24 / CMS Pub. 15-1, Section 2162 CCR, Title 22, Sections 52000(b) and 5250'				
4	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlaboratory	\$221,161	(\$56,821)	\$164,340	
	10.5	035	4	8A-1	035	4	Leases and Rentals:	144,118	56,821	200,939	
							To reclassify lease expenses from the using cost center to the Leases and Rentals cost center 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2300 CCR, Title 22, Sections 52000(e) and 5250'				

\*Balance carried forward from prior/to subsequent adjustment

Provider Name							Fiscal Period	NPI	Adjustments		
ALAMEDA CARE CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1316019482	10		
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<b>ADJUSTMENTS TO REPORTED COSTS</b>											
5	10.5	168	4	8A-1	168	4	Professional Liability Insurance To reconcile the reported expenses to agree with the provider' invoices. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	\$73,690	(\$438)	\$73,252
6	10.5	005	1	8A-1	005	1	Plant Operations and Maintenance - Salaries and Wage		\$65,559	(\$29,927)	\$35,632
	10.5	065	1	8A-1	065	1	Dietary - Salaries and Wage:		196,834	(8,834)	188,000
	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wage:	*	1,688,101	(28,930)	1,659,171
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabo To adjust reported home office costs to agree with the Longwood Management Corporation Home Office Audit Reports for fiscal period ended February 29, 2012 and February 28, 2013 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304	*	342,633	(83,317)	259,316

\*Balance carried forward from prior/to subsequent adjustment

Provider Name							Fiscal Period	NPI	Adjustments	
ALAMEDA CARE CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1316019482	10	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<b><u>ADJUSTMENT TO REPORTED STATISTICS</u></b>										
7	10.7	105	1,2,3	7	105	Skilled Nursing Care (Square Feet)	8,816	(690)	8,126	
	10.7	165	1,2,3	7	165	Administration	132	690	822	
To adjust square footage statistics to agree with the provider's previous year record. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306										

Provider Name							Fiscal Period	NPI	Adjustments	
ALAMEDA CARE CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1316019482	10	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<b><u>ADJUSTMENT TO REPORTED PATIENT DAYS</u></b>										
8	4.1	5	6	1	12	Total Patient Days To adjust total patient days to agree with the provider' patient census reports. 42 CFR 413.20, 413.24 and 413.5C CMS Pub. 15-1, Sections 2205, 2300 and 2304	31,297	9	31,306	

Provider Name							Fiscal Period	NPI	Adjustments	
ALAMEDA CARE CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1316019482	10	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<b><u>ADJUSTMENT TO REPORTED MEDI-CAL SETTLEMENT DATA</u></b>										
9	4.1	5	2	1	15	Medi-Cal Skilled Nursing Days To adjust reported Medi-Cal Facility days based on the following Fiscal Intermediary Payment Data: Service Period: January 01, 2012 through December 31, 2012 Payment Period: January 01, 2012 through September 30, 2013 Report Date: October 15, 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	24,765	51	24,816	

Provider Name							Fiscal Period		NPI		Adjustments
ALAMEDA CARE CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012		1316019482		10
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 OTHER MATTERS</u>											
10	Not Reported			1	14		Medi-Cal Credit Balances - Skilled Nursing Care To recover outstanding Medi-Cal credit balances. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761 and 51458.1		\$0	\$2,410	\$2,410