APPEAL RECOMPUTATION
OF THE
AUDIT REPORT

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

FISCAL PERIOD ENDED
DECEMBER 31, 2010

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

Section Chief: Robert G. Kvick
Audit Supervisor: Blanca Dacanay
Auditor: Deborah Manduca

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

TOBY DOUGLAS
DIRECTOR

EDMUND G. BROWN JR.
GOVERNOR

June 3, 2013

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

In the Matter of:

ALMADEN HEALTH AND REHABILITATION CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1548232184
FISCAL PERIOD ENDED DECEMBER 31, 2010
APPEAL NUMBER NF13-1210-067A-CM

Pursuant to the Office of Administrative Hearings and Appeals' Report of Findings dated February 27, 2013, the following revisions are made to the Medi-Cal audit report dated June 7, 2012.

SUMMARY OF REVISIONS

	COST	COST PER DAY
Audited Cost and Cost Per Day	$ 5,895,148	$ 220.96
Revision	83,991	3.15
Revised Cost and Cost Per Day	$ 5,979,139	$ 224.11

Enclosed are the revised schedules detailing the results of the recomputation. If you have any questions in regard to this revision, please contact Deborah Manduca of my staff at (916) 650-6985.

Original Signed by

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

STATE OF CALIFORNIA | SCHEDULE 1

SUMMARY OF REVISED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
ALMADEN HEALTH AND REHABILITATION CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1548232184

OSHPD Facility No.:
206430759

Line No.	PROGRAM DESCRIPTION	AS AUDITED	AS REVISED	REVISED COST PER PATIENT DAY
	SKILLED NURSING CARE			
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	$ 2,818,714	$ 2,818,714	$ 105.65
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	$ 823,394	$ 898,778	$ 33.69
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	$ 516,302	$ 520,682	$ 19.52
4	Cost of Capital Related (Sch. 5, Ln. 105)	$ 625,978	$ 626,245	$ 23.47
5	Property Taxes (Sch. 5, Ln. 105)	$ 103,513	$ 103,557	$ 3.88
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	$ 17,361	$ 17,429	$ 0.65
7	Professional Liability Insurance (Sch. 6, Ln. 105)	$ 9,123	$ 9,158	$ 0.34
8	Caregiver Training (Sch. 6, Ln. 105)	$ 0	$ 0	$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	$ 259,644	$ 260,653	$ 9.77
10	Cost of Administration (Sch. 6, Ln. 105)	$ 721,119	$ 723,922	$ 27.13
11	Cost of Routine Service/Revised Total Costs	$ 5,895,148.11	$ 5,979,139.20	$ 224.11
12	Total Patient Days (Rev)	26,680	26,680	
13	Cost Per Patient Day (Cost Divided by Days)	$ 220.96	$ 224.11	
14	Overpayments (Rev)	$ 714	$ 714	
15	Medi-Cal Days (Rev)	19,609	19,609	
16	Medi-Cal Managed Care Days (Rev)	0	0	
	INTERMEDIATE CARE			
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
18	Total Patient Days (Rev)		0	
19	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
20	Overpayments (Rev)	$	$ 0	
	MENTALLY DISORDERED CARE			
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
22	Total Patient Days (Rev)		0	
23	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
24	Overpayments (Rev)	$	$ 0	
	DEVELOPMENTALLY DISABLED CARE			
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
26	Total Patient Days (Rev)		0	
27	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
28	Overpayments (Rev)	$	$ 0	
	SUBACUTE CARE			
29	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	$ N/A	$ 0	$ 0.00
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	$ N/A	$ 0	$ 0.00
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	$ N/A	$ 0	$ 0.00
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	$ N/A	$ 0	$ 0.00
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	$ N/A	$ 0	$ 0.00
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	$ N/A	$ 0	$ 0.00
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	$ N/A	$ 0	$ 0.00
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	$ N/A	$ 0	$ 0.00
37	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	$ N/A	$ 0	$ 0.00
38	Cost of Administration (Subacute Care Sch.1, Ln. 34)	$ N/A	$ 0	$ 0.00
39	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	$ 0	$ 0	$ 0.00
40	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
41	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
42	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	$ 0	$ 0	

SUMMARY OF REVISED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
ALMADEN HEALTH AND REHABILITATION CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1548232184

OSHPD Facility No.:
206430759

Line No.	PROGRAM DESCRIPTION	AS AUDITED	AS REVISED	REVISED COST PER PATIENT DAY
	SUBACUTE CARE - PEDIATRIC			
43	Cost of Routine Service (Subacute Care - Pediatric, Sch. 1, Ln 3)	$ 0	$ 0	
44	Cost of Ancillary Service (Subacute Care - Pediatric, Sch. 1, Ln. 1 + Ln. 2)	$ 0	$ 0	
45	Total Cost of Subacute Care - Pediatric Service (Ln. 42 + Ln. 43)	$ 0	$ 0	
46	Total Patient Days (Subacute Care - Pediatric, Sch. 1, Ln. 5)	0	0	
47	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
48	Amount Due Provider (State) (Subacute Care - Pediatric, Sch. 1, Ln. 9)	$ 0	$ 0	
	TRANSITIONAL INPATIENT CARE			
49	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
50	Total Patient Days (Rev)		0	
51	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
52	Overpayments (Rev)	$	$ 0	
	HOSPICE INPATIENT CARE			
53	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
54	Total Patient Days (Rev)		0	
55	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
56	Overpayments (Rev)	$	$ 0	
	OTHER ROUTINE SERVICES			
57	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
58	Total Patient Days (Rev)		0	
59	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
60	Overpayments (Rev)	$	$ 0	

ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR

Provider Name:
ALMADEN HEALTH AND REHABILITATION CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1548232184

OSHPD Facility No.:
206430759

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs 155	Activities 160	Total	
	GENERAL SERVICES					
005	Plant Operations and Maintenance					
010	Housekeeping					
060	Laundry and Linen					
065	Dietary					
155	Social Services	$ 57,620	$ 57,620			
160	Activities	111,744		$ 111,744		
165	Administration					
166	Medical Records					
170	Inservice Education - Nursing					
	ANCILLARY SERVICES					
075	Patient Supplies	0	0	0	0	
077	Specialized Support Surfaces	N/A	0	0	0	
080	Physical Therapy	445,541	0	0	445,541	
081	Respiratory Therapy	0	0	0	0	
082	Occupational Therapy	224,575	0	0	224,575	
083	Speech Pathology	74,677	0	0	74,677	
085	Pharmacy	0	0	0	0	
090	Laboratory	0	0	0	0	
095	Home Health Services	0	0	0	0	
100	Other Ancillary Services	0	0	0	0	
101	Subacute Care Ancillary Services	0	0	0	0	
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0	
	ROUTINE SERVICES					
105	Skilled Nursing Care	2,649,350	57,620	111,744	2,818,714	*
110	Intermediate Care	0	0	0	0	*
115	Mentally Disordered Care	0	0	0	0	*
120	Developmentally Disabled Care	0	0	0	0	*
125	Subacute Care	0	0	0	0	*
126	Subacute Care - Pediatric	0	0	0	0	*
128	Transitional Inpatient Care	0	0	0	0	*
130	Hospice Inpatient Care	0	0	0	0	*
135	Other Routine Services	0	0	0	0	*
	NONREIMBURSABLE					
139	Residential Care	0	0	0	0	
140	Beauty and Barber	0	0	0	0	
145	Other Nonreimbursable	0	0	0	0	
	TOTAL	$ 3,563,507	$ 57,620	$ 111,744	$ 3,563,507	

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name: ALMADEN HEALTH AND REHABILITATION CENTER
Provider NPI: 1548232184
OSHPD Facility Number: 206430759
Fiscal Period: JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Srvs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	
	GENERAL SERVICES													
005	Plant Operations and Maintenance	$ 36,843	$ 36,843											
010	Housekeeping	259,362	239	$ 259,601										
060	Laundry and Linen	113,170	1,099	7,794	$ 122,062									
065	Dietary	388,090	4,612	32,712	0	$ 425,414								
155	Social Services	N/A	1,028	7,293	0	0	$ 8,321							
160	Activities	N/A	1,028	7,293	0	0	0	$ 8,321						
165	Administration	N/A	4,015	28,475	0	0	0	0		$ 32,490	$ 32,490			
166	Medical Records	59,429	607	4,308	0	0	0	0		64,344		$ 64,344		
170	Inservice Education - Nursing	75,081	0	0	0	0	0	0	$ 75,081					
	ANCILLARY SERVICES													
075	Patient Supplies		0	0	0	0	0	0	0	0	56	111	$ 167	
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0	
080	Physical Therapy		519	3,682	0	0	0	0	0	4,201	2,578	5,106	11,886	
081	Respiratory Therapy		0	0	0	0	0	0	0	0	1	3	4	
082	Occupational Therapy		517	3,664	0	0	0	0	0	4,181	1,334	2,643	8,158	
083	Speech Pathology		517	3,664	0	0	0	0	0	4,181	510	1,010	5,702	
085	Pharmacy		0	0	0	0	0	0	0	0	1,031	2,043	3,074	
090	Laboratory		0	0	0	0	0	0	0	0	103	205	308	
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	310	613	923	
101	Subacute Care Ancillary Services		0	0	0	0	0	0	0	0	0	0	0	
102	Subacute Care - Pediatric Ancillary Services		0	0	0	0	0	0	0	0	0	0	0	
	ROUTINE SERVICES													
105	Skilled Nursing Care		22,394	158,821	122,062	425,414	8,321	8,321	75,081	820,415	26,293	52,071	898,778	*
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0	*
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0	*
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0	*
125	Subacute Care		0	0	0	0	0	0	0	0	0	0	0	*
126	Subacute Care - Pediatric		0	0	0	0	0	0	0	0	0	0	0	*
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0	*
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0	*
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0	*
	NONREIMBURSABLE													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0	
140	Beauty and Barber		237	1,680	0	0	0	0	0	1,917	60	120	2,097	
145	Other Nonreimbursable		30	215	0	0	0	0	0	245	212	420	877	
	TOTAL	$ 931,975	$ 36,843	$ 259,601	$ 122,062	$ 425,414	$ 8,321	$ 8,321	$ 75,081	$ 835,141	$ 32,490	$ 64,344	$ 931,975	

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name: ALMADEN HEALTH AND REHABILITATION CENTER
Provider NPI: 1548232184
OSHPD Facility Number: 206430759
Fiscal Period: JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Srvs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	
	GENERAL SERVICES													
005	Plant Operations and Maintenance	$ 183,672	$ 183,672											
010	Housekeeping	18,746	1,194	$ 19,940										
060	Laundry and Linen	15,483	5,478	599	$ 21,560									
065	Dietary	196,785	22,994	2,513	0	$ 222,291								
155	Social Services	4,073	5,126	560	0	0	$ 9,760							
160	Activities	14,503	5,126	560	0	0	0	$ 20,190						
165	Administration	N/A	20,016	2,187	0	0	0	0		$ 22,203	$ 22,203			
166	Medical Records	2,574	3,028	331	0	0	0	0		5,933		$ 5,933		
170	Inservice Education - Nursing	395	0	0	0	0	0	0	$ 395					
	ANCILLARY SERVICES													
075	Patient Supplies	10,224	0	0	0	0	0	0	0	10,224	38	10	$ 10,273	
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0	
080	Physical Therapy	5,571	2,588	283	0	0	0	0	0	8,442	1,762	471	10,675	
081	Respiratory Therapy	240	0	0	0	0	0	0	0	240	1	0	241	
082	Occupational Therapy	165	2,576	281	0	0	0	0	0	3,022	912	244	4,178	
083	Speech Pathology	39	2,576	281	0	0	0	0	0	2,896	349	93	3,338	
085	Pharmacy	187,748	0	0	0	0	0	0	0	187,748	705	188	188,641	
090	Laboratory	18,828	0	0	0	0	0	0	0	18,828	71	19	18,918	
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0	
100	Other Ancillary Services	56,385	0	0	0	0	0	0	0	56,385	212	57	56,653	
101	Subacute Care Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0	
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0	
	ROUTINE SERVICES													
105	Skilled Nursing Care	99,881	111,638	12,199	21,560	222,291	9,760	20,190	395	497,913	17,968	4,801	520,682	*
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0	*
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0	*
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0	*
125	Subacute Care	0	0	0	0	0	0	0	0	0	0	0	0	*
126	Subacute Care - Pediatric	0	0	0	0	0	0	0	0	0	0	0	0	*
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0	*
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0	*
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0	*
	NONREIMBURSABLE													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0	
140	Beauty and Barber	2,685	1,181	129	0	0	0	0	0	3,995	41	11	4,048	
145	Other Nonreimbursable	37,561	151	16	0	0	0	0	0	37,728	145	39	37,912	
	TOTAL	$ 855,558	$ 183,672	$ 19,940	$ 21,560	$ 222,291	$ 9,760	$ 20,190	$ 395	$ 827,422	$ 22,203	$ 5,933	$ 855,558	

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
ALMADEN HEALTH AND REHABILITATION CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1548232184

OSHPD Facility Number:
206430759

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital Various	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Srvs 155	Activities 160
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	$ 676,147	86%							
	Property Tax (line 40)	111,809	14%	$ 787,956						
005	Plant Operations and Maintenance			20,936	$ 20,936					
010	Housekeeping			4,985	136	$ 5,121				
060	Laundry and Linen			22,877	624	154	$ 23,655			
065	Dietary			96,022	2,621	645	0	$ 99,288		
155	Social Services			21,408	584	144	0	0	$ 22,136	
160	Activities			21,408	584	144	0	0	0	$ 22,136
165	Administration			83,586	2,281	562	0	0	0	0
166	Medical Records			12,645	345	85	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
	ANCILLARY SERVICES									
075	Patient Supplies			0	0	0	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			10,809	295	73	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			10,757	294	72	0	0	0	0
083	Speech Pathology			10,757	294	72	0	0	0	0
085	Pharmacy			0	0	0	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
	ROUTINE SERVICES									
105	Skilled Nursing Care			466,204	12,725	3,133	23,655	99,288	22,136	22,136
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
	NONREIMBURSABLE									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			4,932	135	33	0	0	0	0
145	Other Nonreimbursable			630	17	4	0	0	0	0
	TOTAL	$ 787,956	100%	$ 787,956	$ 20,936	$ 5,121	$ 23,655	$ 99,288	$ 22,136	$ 22,136

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
ALMADEN HEALTH AND REHABILITATION CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1548232184

OSHPD Facility Number:
206430759

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	Capital Related 86% Of Total	Property Tax 14% Of Total	
	GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	$ 676,147	86%								
	Property Tax (line 40)	111,809	14%								
005	Plant Operations and Maintenance										
010	Housekeeping										
060	Laundry and Linen										
065	Dietary										
155	Social Services										
160	Activities										
165	Administration				$ 86,429	$ 86,429					
166	Medical Records				13,076		$ 13,076				
170	Inservice Education - Nursing			$ -							
	ANCILLARY SERVICES										
075	Patient Supplies			0	0	149	23	$ 172	$ 148	$ 24	
077	Specialized Support Surfaces			0	0	0	0	0	0	0	
080	Physical Therapy			0	11,177	6,859	1,038	19,073	16,367	2,706	
081	Respiratory Therapy			0	0	4	1	4	3	1	
082	Occupational Therapy			0	11,122	3,550	537	15,209	13,051	2,158	
083	Speech Pathology			0	11,122	1,357	205	12,685	10,885	1,800	
085	Pharmacy			0	0	2,744	415	3,159	2,710	448	
090	Laboratory			0	0	275	42	317	272	45	
095	Home Health Services			0	0	0	0	0	0	0	
100	Other Ancillary Services			0	0	824	125	949	814	135	
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	
	ROUTINE SERVICES										
105	Skilled Nursing Care			0	649,278	69,943	10,581	729,803	626,245	103,557	*
110	Intermediate Care			0	0	0	0	0	0	0	*
115	Mentally Disordered Care			0	0	0	0	0	0	0	*
120	Developmentally Disabled Care			0	0	0	0	0	0	0	*
125	Subacute Care			0	0	0	0	0	0	0	*
126	Subacute Care - Pediatric			0	0	0	0	0	0	0	*
128	Transitional Inpatient Care			0	0	0	0	0	0	0	*
130	Hospice Inpatient Care			0	0	0	0	0	0	0	*
135	Other Routine Services			0	0	0	0	0	0	0	*
	NONREIMBURSABLE										
139	Residential Care			0	0	0	0	0	0	0	
140	Beauty and Barber			0	5,100	161	24	5,285	4,535	750	
145	Other Nonreimbursable			0	651	564	85	1,301	1,116	185	
	TOTAL	$ 787,956	100%	$ -	$ 688,451	$ 86,429	$ 13,076	$ 787,956	$ 676,147	$ 111,809	

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name: ALMADEN HEALTH AND REHABILITATION CENTER
Provider NPI: 1548232184
OSHPD Facility Number: 206430759
Fiscal Period: JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Accum Costs (From Sch 2)	Accum Costs (From Sch 3)	Accum Costs (From Sch 4)	Accum Costs (From Sch 5)	Total Accum Costs	Allocated Admin. Costs	Admin. 72% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 1% of Total	Quality Assur. Fees 26% of Total	Caregiver Training 0% of Total
	GENERAL SERVICES													
045	Property Insurance	$ 31,065												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits,													
	Agency Staff and Other - Nonlabor)	863,495												
	Total Costs Allocable as Administration	894,560	72%											
167	DPH Licensing Fees	21,537	2%											
168	Professional Liability Insurance	11,317	1%											
169	Quality Assurance Fees	322,093	26%											
174	Caregiver Training	0	0%											
	Total	1,249,507	100%						$ 1,249,507					
	ANCILLARY SERVICES													
075	Patient Supplies			$ -	$ -	$ 10,224	$ -	$ 10,224	2,160	$ 1,546	$ 37	$ 20	$ 557	$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			445,541	4,201	8,442	11,177	469,361	99,158	70,990	1,709	898	25,560	0
081	Respiratory Therapy			0	0	240	0	240	51	36	1	0	13	0
082	Occupational Therapy			224,575	4,181	3,022	11,122	242,901	51,315	36,738	884	465	13,228	0
083	Speech Pathology			74,677	4,181	2,896	11,122	92,877	19,621	14,047	338	178	5,058	0
085	Pharmacy			0	0	187,748	0	187,748	39,664	28,397	684	359	10,224	0
090	Laboratory			0	0	18,828	0	18,828	3,978	2,848	69	36	1,025	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	56,385	0	56,385	11,912	8,528	205	108	3,071	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
	ROUTINE SERVICES													
105	Skilled Nursing Care			2,818,714	820,415	497,913	649,278	4,786,320	1,011,162	723,922	17,429	9,158	260,653	0 *
110	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care			0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care			0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care			0	0	0	0	0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric			0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care			0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0 *
	NONREIMBURSABLE													
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	1,917	3,995	5,100	11,012	2,326	1,666	40	21	600	0
145	Other Nonreimbursable			0	245	37,728	651	38,624	8,160	5,842	141	74	2,103	0
	SUBTOTAL	$ 1,249,507		$ 3,563,507	$ 835,141	$ 827,422	$ 688,451	$ 5,914,521	$ 1,249,507					
	Total Administrative Costs							$ 1,249,507		$ 894,560	$ 21,537	$ 11,317	$ 322,093	$ -
	Unit Cost Multiplier							0.21126091						
	Accumulated Administration Costs (Sch 2 thru 5)				$ 96,834	$ 28,136	$ 99,505	$ 224,475						
	TOTAL FACILITY COSTS							$ 7,388,503						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name: ALMADEN HEALTH AND REHABILITATION CENTER
Provider NPI: 1548232184
OSHPD Facility Number: 206430759
Fiscal Period: JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS	Plant Ops (SQ FT) 5	Hskpng (SQ FT) 10	Laundry (LBS) 60	Dietary (MEALS) 65	Soc Srvs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	Inserv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL (ACCUM COST)
		(Rev)	(Rev)	(Rev)	(Rev)	(Rev)	(Rev)	(Rev)	(Rev)		
	GENERAL SERVICES										
005	Plant Operations and Maintenance	399									
010	Housekeeping	95	95								
060	Laundry and Linen	436	436	436							
065	Dietary	1,830	1,830	1,830							
155	Social Services	408	408	408							
160	Activities	408	408	408							
165	Administration	1,593	1,593	1,593							
166	Medical Records	241	241	241							
170	Inservice Education - Nursing										
	ANCILLARY SERVICES										
075	Patient Supplies									10,224	10,224
077	Specialized Support Surfaces									0	0
080	Physical Therapy	206	206	206						469,361	469,361
081	Respiratory Therapy									240	240
082	Occupational Therapy	205	205	205						242,901	242,901
083	Speech Pathology	205	205	205						92,877	92,877
085	Pharmacy									187,748	187,748
090	Laboratory									18,828	18,828
095	Home Health Services									0	0
100	Other Ancillary Services									56,385	56,385
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	8,885	8,885	8,885	264,430	79,329	2,749,231	2,749,231	2,749,231	4,786,320	4,786,320
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
	NONREIMBURSABLE										
139	Residential Care									0	0
140	Beauty and Barber	94	94	94						11,012	11,012
145	Other Nonreimbursable	12	12	12						38,624	38,624
	TOTAL STATISTICS	15,017	14,618	14,523	264,430	79,329	2,749,231	2,749,231	2,749,231	5,914,521	5,914,521
	TOTAL DIRECT SALARIES COSTS - SCH. 2						$ 57,620	$ 111,744			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.020958588	0.040645548			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		$ 36,843	$ 259,601	$ 122,062	$ 425,414	$ 8,321	$ 8,321	$ 75,081	$ 32,490	$ 64,344
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		2.52038583	17.87519360	0.46160599	5.36265313	0.00302681	0.00302681	0.02730982	0.00549329	0.01087905
	TOTAL INDIRECT OTHER COSTS - SCH. 4		$ 183,672	$ 19,940	$ 21,560	$ 222,291	$ 9,760	$ 20,190	$ 395	$ 22,203	$ 5,933
	UNIT COST MULTIPLIER (INDIRECT OTHER)		12.56478314	1.37297076	0.08153334	2.80214158	0.00354994	0.00734373	0.00014368	0.00375396	0.00100312
	TOTAL CAPITAL COSTS - SCH. 5	$ 787,956	$ 20,936	$ 5,121	$ 23,655	$ 99,288	$ 22,136	$ 22,136	$ -	$ 86,429	$ 13,076
	UNIT COST MULTIPLIER (CAPITAL COSTS)	52.47093294	1.43220018	0.35259916	0.08945846	1.25159765	0.00805183	0.00805183	0.00000000	0.01461308	0.00221077

SUMMARY OF REVISED PROGRAM EXPENSES

Provider Name:
ALMADEN HEALTH AND REHABILITATION CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1548232184

OSHPD Facility Number:
206430759

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS AUDITED	REVISIONS 8A-1	AS REVISED	
005		Plant Operations and Maintenance					
005	.01-.19	Salaries and Wages	6200	$ 29,461	$ 0	$ 29,461	(Sch 3)
005	.20-.39	Fringe Benefits	6200	7,382	0	7,382	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	183,672	0	183,672	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	$ 220,515	$ 0	$ 220,515	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	$ 177,610	$ 0	$ 177,610	(Sch 3)
010	.20-.39	Fringe Benefits	6300	81,752	0	81,752	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	18,746	0	18,746	(Sch 4)
010		Housekeeping - Total	6300	$ 278,108	$ 0	$ 278,108	
015		Depreciation: Buildings and Improvements	7110 - 7120	$ 0	$ 0	$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	39,685	0	39,685	(Sch 5)
025		Depreciation: Equipment	7140	18,821	0	18,821	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	21,344	0	21,344	(Sch 5)
040		Property Taxes	7300	111,809	0	111,809	(Sch 5)
045		Property Insurance	7400	31,065	0	31,065	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500	596,297	0	596,297	(Sch 5)
055		Interest - Other	7600	$ 0	$ 0	$ 0	(Sch 6)
057		**Subtotal 005 - 055**		$ 1,317,644	$ 0	$ 1,317,644	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	$ 80,153	$ 0	$ 80,153	(Sch 3)
060	.20-.39	Fringe Benefits	6400	33,017	0	33,017	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	15,483	0	15,483	(Sch 4)
060		Laundry and Linen - Total	6400	$ 128,653	$ 0	$ 128,653	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	$ 278,696	$ 0	$ 278,696	(Sch 3)
065	.20-.39	Fringe Benefits	6500	109,394	0	109,394	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	196,785	0	196,785	(Sch 4)
065		Dietary - Total	6500	$ 584,875	$ 0	$ 584,875	
070		Provision for Bad Debts	7700	$ 0	0	$ 0	
		Ancillary Services					
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	10,224	0	10,224	(Sch 4)
075		Patient Supplies - Total	8100	$ 10,224	$ 0	$ 10,224	
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 REVISED PROGRAM EXPENSES

Provider Name:
ALMADEN HEALTH AND REHABILITATION CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1548232184

OSHPD Facility Number:
206430759

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS AUDITED	REVISIONS 8A-1	AS REVISED	
080		Physical Therapy					
080	.01-.19	Salaries and Wages	8200	$ 316,429	$ 0	$ 316,429	(Sch 2)
080	.20-.39	Fringe Benefits	8200	94,987	0	94,987	(Sch 2)
080	.79	Agency Staff	8200	34,125	0	34,125	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	5,571	0	5,571	(Sch 4)
080		Physical Therapy - Total	8200	$ 451,112	$ 0	$ 451,112	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	$ 0	$ 0	$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220	0	0	0	(Sch 2)
081	.79	Agency Staff	8220	0	0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220	240	0	240	(Sch 4)
081		Respiratory Therapy - Total	8220	$ 240	$ 0	$ 240	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	$ 174,934	$ 0	$ 174,934	(Sch 2)
082	.20-.39	Fringe Benefits	8250	42,025	0	42,025	(Sch 2)
082	.79	Agency Staff	8250	7,616	0	7,616	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	165	0	165	(Sch 4)
082		Occupational Therapy - Total	8250	$ 224,740	$ 0	$ 224,740	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	$ 27,270	$ 0	$ 27,270	(Sch 2)
083	.20-.39	Fringe Benefits	8280	22,198	0	22,198	(Sch 2)
083	.79	Agency Staff	8280	25,209	0	25,209	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	39	0	39	(Sch 4)
083		Speech Pathology - Total	8280	$ 74,716	$ 0	$ 74,716	
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	191,645	(3,897)	187,748	(Sch 4)
085		Pharmacy - Total	8300	$ 191,645	$ (3,897)	$ 187,748	
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	18,828	0	18,828	(Sch 4)
090		Laboratory - Total	8400	$ 18,828	$ 0	$ 18,828	
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	56,385	0	56,385	(Sch 4)
100		Other Ancillary Services - Total	8900	$ 56,385	$ 0	$ 56,385	

SUMMARY OF REVISED PROGRAM EXPENSES

Provider Name:
ALMADEN HEALTH AND REHABILITATION CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1548232184

OSHPD Facility Number:
206430759

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS AUDITED	REVISIONS 8A-1	AS REVISED	
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		$ 1,027,890	$ (3,897)	$ 1,023,993	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	$ 2,025,642	$ 0	$ 2,025,642	(Sch 2)
105	.20-.39	Fringe Benefits	6110	623,708	0	623,708	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	95,984	3,897	99,881	(Sch 4)
105		Skilled Nursing Care - Total	6110	$ 2,745,334	$ 3,897	$ 2,749,231	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	$ 0	$ 0	$ 0	
110	.20-.39	Fringe Benefits	6120	0	0	0	
110	.49	Agency Staff	6120	0	0	0	
110	.40-.99	Other - Nonlabor	6120	0	0	0	
110		Intermediate Care - Total	6120	$ 0	$ 0	$ 0	(Sch 2)
115		Mentally Disordered Care					
115	.01-.19	Salaries and Wages	6130	$ 0	$ 0	$ 0	
115	.20-.39	Fringe Benefits	6130	0	0	0	
115	.49	Agency Staff	6130	0	0	0	
115	.40-.99	Other - Nonlabor	6130	0	0	0	
115		Mentally Disordered Care - Total	6130	$ 0	$ 0	$ 0	(Sch 2)
120		Developmentally Disabled Care					
120	.01-.19	Salaries and Wages	6140	$ 0	$ 0	$ 0	
120	.20-.39	Fringe Benefits	6140	0	0	0	
120	.49	Agency Staff	6140	0	0	0	
120	.40-.99	Other - Nonlabor	6140	0	0	0	
120		Developmentally Disabled Care - Total	6140	$ 0	$ 0	$ 0	(Sch 2)
125		Subacute Care					
125	.01-.19	Salaries and Wages	6150	$ 0	$ 0	$ 0	(Sch 2)
125	.20-.39	Fringe Benefits	6150	0	0	0	(Sch 2)
125	.49	Agency Staff	6150	0	0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150	0	0	0	(Sch 4)
125		Subacute Care - Total	6150	$ 0	$ 0	$ 0	
126		Subacute Care - Pediatric					
126	.01-.19	Salaries and Wages	6160	$ 0	$ 0	$ 0	(Sch 2)
126	.20-.39	Fringe Benefits	6160	0	0	0	(Sch 2)
126	.49	Agency Staff	6160	0	0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160	0	0	0	(Sch 4)
126		Subacute Care - Pediatric - Total	6160	$ 0	$ 0	$ 0	

SUMMARY OF REVISED PROGRAM EXPENSES

Provider Name:
ALMADEN HEALTH AND REHABILITATION CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1548232184

OSHPD Facility Number:
206430759

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS AUDITED	REVISIONS 8A-1	AS REVISED	
128		Transitional Inpatient Care					
128	.01-.19	Salaries and Wages	6170	$ 0	$ 0	$ 0	
128	.20-.39	Fringe Benefits	6170	0	0	0	
128	.49	Agency Staff	6170	0	0	0	
128	.40-.99	Other - Nonlabor	6170	0	0	0	
128		Transitional Inpatient Care - Total	6170	$ 0	$ 0	$ 0	(Sch 2)
130		Hospice Inpatient Care					
130	.01-.19	Salaries and Wages	6180	$ 0	$ 0	$ 0	
130	.20-.39	Fringe Benefits	6180	0	0	0	
130	.49	Agency Staff	6180	0	0	0	
130	.40-.99	Other - Nonlabor	6180	0	0	0	
130		Hospice Inpatient Care - Total	6180	$ 0	$ 0	$ 0	(Sch 2)
135		Other Routine Services					
135	.01-.19	Salaries and Wages	6190	$ 0	$ 0	$ 0	
135	.20-.39	Fringe Benefits	6190	0	0	0	
135	.49	Agency Staff	6190	0	0	0	
135	.40-.99	Other - Nonlabor	6190	0	0	0	
135		Other Routine Services - Total	6190	$ 0	$ 0	$ 0	(Sch 2)
		Other Nonreimbursable					
139		Residential Care					
139	.01-.19	Salaries and Wages	9100	$ 0	$ 0	$ 0	(Sch 2)
139	.20-.39	Fringe Benefits	9100	0	0	0	(Sch 2)
139	.49	Agency Staff	9100	0	0	0	(Sch 2)
139	.40-.99	Other - Nonlabor	9100	0	0	0	(Sch 4)
139		Residential Care - Total	9100	$ 0	$ 0	$ 0	
140		Beauty and Barber					
140	.01-.19	Salaries and Wages	8900	$ 0	$ 0	$ 0	(Sch 2)
140	.20-.39	Fringe Benefits	8900	0	0	0	(Sch 2)
140	.49	Agency Staff	8900	0	0	0	(Sch 2)
140	.40-.99	Other - Nonlabor	8900	2,685	0	2,685	(Sch 4)
140		Beauty and Barber - Total	8900	$ 2,685	$ 0	$ 2,685	
145		Other Nonreimbursable					
145	.01-.19	Salaries and Wages	9100	$ 0	$ 0	$ 0	(Sch 2)
145	.20-.39	Fringe Benefits	9100	0	0	0	(Sch 2)
145	.49	Agency Staff	9100	0	0	0	(Sch 2)
145	.40-.99	Other - Nonlabor	9100	37,561	0	37,561	(Sch 4)
145		Other Nonreimbursable - Total	9100	$ 37,561	$ 0	$ 37,561	
146		**Subtotal 105 - 145**		$ 2,785,580	$ 3,897	$ 2,789,477	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	$ 43,910	$ 0	$ 43,910	(Sch 2)
155	.20-.39	Fringe Benefits	6600	13,710	0	13,710	(Sch 2)
155	.49	Agency Staff	6600	0	0	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600	4,073	0	4,073	(Sch 4)
155		Social Services - Total	6600	$ 61,693	$ 0	$ 61,693	

SUMMARY OF REVISED PROGRAM EXPENSES

Provider Name:
ALMADEN HEALTH AND REHABILITATION CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1548232184

OSHPD Facility Number:
206430759

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS AUDITED	REVISIONS 8A-1	AS REVISED	
160		Activities					
160	.01-.19	Salaries and Wages	6700	$ 85,360	$ 0	$ 85,360	(Sch 2)
160	.20-.39	Fringe Benefits	6700	26,384	0	26,384	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	14,503	0	14,503	(Sch 4)
160		Activities - Total	6700	$ 126,247	$ 0	$ 126,247	
165		Administration					
165	.01-.19	Salaries and Wages	6900	$ 314,997	$ 0	$ 314,997	(Sch 6)
165	.20-.39	Fringe Benefits	6900	119,882	0	119,882	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	428,616	0	428,616	(Sch 6)
165		Administration - Total	6900	$ 863,495	$ 0	$ 863,495	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	$ 49,582	$ 0	$ 49,582	(Sch 3)
166	.20-.39	Fringe Benefits	6900	9,847	0	9,847	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	2,574	0	2,574	(Sch 4)
166		Medical Records - Total	6900	$ 62,003	$ 0	$ 62,003	
167		CDPH Licensing Fees	6900	$ 21,537	$ 0	$ 21,537	(Sch 6)
168		Professional Liability Insurance	6900	$ 11,317	$ 0	$ 11,317	(Sch 6)
169		Quality Assurance Fees	6900	$ 322,093	$ 0	$ 322,093	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	$ 0	$ 60,695	$ 60,695	(Sch 3)
170	.20-.39	Fringe Benefits	6800	0	14,386	14,386	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	0	395	395	(Sch 4)
170		Inservice Education - Nursing - Total	6800	$ 0	$ 75,476	$ 75,476	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	$ 0	$ 0	$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900	0	0	0	(Sch 6)
174	.49	Agency Staff	6900	0	0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900	0	0	0	(Sch 6)
174		Caregiver Training - Total	6900	$ 0	$ 0	$ 0	
		Subtotal 155 - 174		$ 1,468,385	$ 75,476	$ 1,543,861	
200		**Total**		**$ 7,313,027**	**$ 75,476**	**$ 7,388,503**	

Provider Name: ALMADEN HEALTH AND REHABILITATION CENTER

Provider NPI: 1548232184

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

Provider Name: ALMADEN HEALTH AND REHABILITATION CENTER

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Line No.	Sub No.		TOTAL REV (Page 1)	REVISION 1	REVISION 2	REVISION	REVISION	REVISION	REVISION	REVISION	REVISION
083	4	Speech Pathology - Other - Nonlabor	0								
085	1	Pharmacy - Salaries and Wages	0								
085	2	Pharmacy - Fringe Benefits	0								
085	3	Pharmacy - Agency Staff	0								
085	4	Pharmacy - Other - Nonlabor	(3,897)		(3,897)						
090	1	Laboratory - Salaries and Wages	0								
090	2	Laboratory - Fringe Benefits	0								
090	3	Laboratory - Agency Staff	0								
090	4	Laboratory - Other - Nonlabor	0								
095	1	Home Health Services - Salaries and Wages	0								
095	2	Home Health Services - Fringe Benefits	0								
095	3	Home Health Services - Agency Staff	0								
095	4	Home Health Services - Other - Nonlabor	0								
100	1	Other Ancillary Services - Salaries and Wages	0								
100	2	Other Ancillary Services - Fringe Benefits	0								
100	3	Other Ancillary Services - Agency Staff	0								
100	4	Other Ancillary Services - Other - Nonlabor	0								
101	1	Subacute Care Ancillary Services - Salaries and Wages	0								
101	2	Subacute Care Ancillary Services - Fringe Benefits	0								
101	3	Subacute Care Ancillary Services - Agency Staff	0								
101	4	Subacute Care Ancillary Services - Other - Nonlabor	0								
102	1	Subacute Pediatric Ancillary Services - Salaries and Wages	0								
102	2	Subacute Pediatric Ancillary Services - Fringe Benefits	0								
102	3	Subacute Pediatric Ancillary Services - Agency Staff	0								
102	4	Subacute Pediatric Ancillary Services - Other - Nonlabor	0								
105	1	Skilled Nursing Care - Salaries and Wages	0								
105	2	Skilled Nursing Care - Fringe Benefits	0								
105	3	Skilled Nursing Care - Agency Staff	0								
105	4	Skilled Nursing Care - Other - Nonlabor	3,897		3,897						
110	1	Intermediate Care - Salaries and Wages	0								
110	2	Intermediate Care - Fringe Benefits	0								
110	3	Intermediate Care - Agency Staff	0								
110	4	Intermediate Care - Other - Nonlabor	0								
115	1	Mentally Disordered Care - Salaries and Wages	0								
115	2	Mentally Disordered Care - Fringe Benefits	0								
115	3	Mentally Disordered Care - Agency Staff	0								
115	4	Mentally Disordered Care - Other - Nonlabor	0								
120	1	Developmentally Disabled Care - Salaries and Wages	0								
120	2	Developmentally Disabled Care - Fringe Benefits	0								
120	3	Developmentally Disabled Care - Agency Staff	0								
120	4	Developmentally Disabled Care - Other - Nonlabor	0								
125	1	Subacute Care - Salaries and Wages	0								
125	2	Subacute Care - Fringe Benefits	0								
125	3	Subacute Care - Agency Staff	0								
125	4	Subacute Care - Other - Nonlabor	0								
126	1	Subacute Care - Pediatric - Salaries and Wages	0								
126	2	Subacute Care - Pediatric - Fringe Benefits	0								
126	3	Subacute Care - Pediatric - Agency Staff	0								
126	4	Subacute Care - Pediatric - Other - Nonlabor	0								

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Line No.	Sub No.		TOTAL REV (Page 1)	REVISION 1	REVISION 2	REVISION	REVISION	REVISION	REVISION	REVISION	REVISION
128	1	Transitional Inpatient Care - Salaries and Wages	0								
128	2	Transitional Inpatient Care - Fringe Benefits	0								
128	3	Transitional Inpatient Care - Agency Staff	0								
128	4	Transitional Inpatient Care - Other - Nonlabor	0								
130	1	Hospice Inpatient Care - Salaries and Wages	0								
130	2	Hospice Inpatient Care - Fringe Benefits	0								
130	3	Hospice Inpatient Care - Agency Staff	0								
130	4	Hospice Inpatient Care - Other - Nonlabor	0								
135	1	Other Routine Services - Salaries and Wages	0								
135	2	Other Routine Services - Fringe Benefits	0								
135	3	Other Routine Services - Agency Staff	0								
135	4	Other Routine Services - Other - Nonlabor	0								
139	1	Residential Care - Salaries and Wages	0								
139	2	Residential Care - Fringe Benefits	0								
139	3	Residential Care - Agency Staff	0								
139	4	Residential Care - Other - Nonlabor	0								
140	1	Beauty and Barber - Salaries and Wages	0								
140	2	Beauty and Barber - Fringe Benefits	0								
140	3	Beauty and Barber - Agency Staff	0								
140	4	Beauty and Barber - Other - Nonlabor	0								
145	1	Other Nonreimbursable - Salaries and Wages	0								
145	2	Other Nonreimbursable - Fringe Benefits	0								
145	3	Other Nonreimbursable - Agency Staff	0								
145	4	Other Nonreimbursable - Other - Nonlabor	0								
155	1	Social Services - Salaries and Wages	0								
155	2	Social Services - Fringe Benefits	0								
155	3	Social Services - Agency Staff	0								
155	4	Social Services - Other - Nonlabor	0								
160	1	Activities - Salaries and Wages	0								
160	2	Activities - Fringe Benefits	0								
160	3	Activities - Agency Staff	0								
160	4	Activities - Other - Nonlabor	0								
165	1	Administration - Salaries and Wages	0								
165	2	Administration - Fringe Benefits	0								
165	3	Administration - Agency Staff	0								
165	4	Administration - Other - Nonlabor	0								
166	1	Medical Records - Salaries and Wages	0								
166	2	Medical Records - Fringe Benefits	0								
166	3	Medical Records - Agency Staff	0								
166	4	Medical Records - Other - Nonlabor	0								
167	4	CDPH Licensing Fees	0								
168	4	Professional Liability Insurance	0								
169	4	Quality Assurance Fees	0								
170	1	Inservice Education - Nursing - Salaries and Wages	60,695	60,695							
170	2	Inservice Education - Nursing - Fringe Benefits	14,386	14,386							
170	3	Inservice Education - Nursing - Agency Staff	0								
170	4	Inservice Education - Nursing - Other - Nonlabor	395	395							
174	1	Caregiver Training - Salaries and Wages	0								
174	2	Caregiver Training - Fringe Benefits	0								

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Line No.	Sub No.		TOTAL REV (Page 1)	REVISION 1	REVISION 2	REVISION	REVISION	REVISION	REVISION	REVISION	REVISION
174	3	Caregiver Training - Agency Staff	0								
174	4	Caregiver Training - Other - Nonlabor	0								
200		Total	$75,476 (To Sch 8)	75,476	0	0	0	0	0	0	0

Provider Name	Fiscal Period	Provider NPI	Revisions
ALMADEN HEALTH AND REHABILITATION CENTER	JANUARY 1, 2010 THROUGH DECEMBER 31, 2010	1548232184	2

Report References										
	Cost Report			Revised Report						
Rev. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Revisions	As Audited	Increase (Decrease)	As Revised
1	10.5	170	1	8A-1	170	1	Inservice Education - Nursing - Salaries and Wages	$0	$60,695	$60,695
	10.5	170	2	8A-1	170	2	Inservice Education - Nursing - Fringe Benefits	0	14,386	14,386
	10.5	170	4	8A-1	170	4	Inservice Education - Nursing - Other - Nonlabor	0	395	395
							APPEAL FINDINGS - ISSUE 1 & 2			
2	10.5	085	4	8A-1	085	4	Pharmacy - Other - Nonlabor	$191,645	($3,897)	$187,748
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	95,984	3,897	99,881
							APPEAL FINDINGS - ISSUE 3			