REPORT
ON THE
RATE SETTING AUDIT

EL ENCANTO HEALTHCARE AND HABILITATION CENTER
CITY OF INDUSTRY, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1205839081

FISCAL PERIOD ENDED
JUNE 30, 2011

Audits Section—Santa Ana
Financial Audits Branch
Audits and Investigations
Department of Health Care Services

Section Chief: Margaret A. Varho
Audit Supervisor: Felipe Avila
Auditor: Lang Doan

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

TOBY DOUGLAS
DIRECTOR

EDMUND G. BROWN JR.
GOVERNOR

Date: November 1, 2012

Ken Calvo, Administrator
El Encanto Healthcare and Habilitation Center
555 S. El Encanto Road
City of Industry, CA 91745

EL ENCANTO HEALTHCARE AND HABILITATION CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1205839081
FISCAL PERIOD ENDED JUNE 30, 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 $14,670, 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 Rate Development Division.

605 West Santa Ana Blvd., Building 28, Room 830, Santa Ana, CA 92701
(714) 558-4434 / (714) 558-4179 fax
Internet Address: www.dhcs.ca.gov

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—Santa Ana at (714) 558-4434.

(***Original signed by Margaret Varho***)

Margaret A. Varho, Chief
Audits Section—Santa Ana
Financial Audits Branch

Certified

STATE OF CALIFORNIA

SCHEDULE 1

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
EL ENCANTO HEALTHCARE AND HABILITATION CENTER

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 2011

Provider NPI:
1205839081

OSHPD Facility No.:
206190266

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
	SKILLED NURSING CARE			
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	$ N/A	$ 4,210,295	$ 95.03
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	$ N/A	$ 1,386,814	$ 31.30
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	$ N/A	$ 1,091,523	$ 24.64
4	Cost of Capital Related (Sch. 5, Ln. 105)	$ N/A	$ 224,038	$ 5.06
5	Property Taxes (Sch. 5, Ln. 105)	$ N/A	$ 4,409	$ 0.10
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	$ N/A	$ 26,801	$ 0.60
7	Professional Liability Insurance (Sch. 6, Ln. 105)	$ N/A	$ 203,458	$ 4.59
8	Caregiver Training (Sch. 6, Ln. 105)	$ N/A	$ 0	$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	$ N/A	$ 361,801	$ 8.17
10	Cost of Administration (Sch. 6, Ln. 105)	$ N/A	$ 919,861	$ 20.76
11	Cost of Routine Service/Audited Total Costs	$ 8,246,395	$ 8,429,000	$ 190.26
12	Total Patient Days (Adj)	44,303	44,303	
13	Cost Per Patient Day (Cost Divided by Days)	$ 186.14	$ 190.26	
14	Overpayments (Adj 6)	$ 0	$ (14,670)	
15	Medi-Cal Days (Adj)	34,227	34,227	
16	Medi-Cal Managed Care Days (Adj)		0	
	INTERMEDIATE CARE			
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$ 0	$ 0	
18	Total Patient Days (Adj)	0	0	
19	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
20	Overpayments (Adj)	$ 0	$ 0	
	MENTALLY DISORDERED CARE			
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$ 0	$ 0	
22	Total Patient Days (Adj)	0	0	
23	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
24	Overpayments (Adj)	$ 0	$ 0	
	DEVELOPMENTALLY DISABLED CARE			
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$ 3,267,851	$ 3,140,551	
26	Total Patient Days (Adj)	18,590	18,590	
27	Cost Per Patient Day (Cost Divided by Days)	$ 175.79	$ 168.94	
28	Overpayments (Adj)	$ 0	$ 0	
	SUBACUTE CARE			
29	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	$ N/A	$ 0	$ 0.00 *
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	$ N/A	$ 0	$ 0.00 *
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	$ N/A	$ 0	$ 0.00 *
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	$ N/A	$ 0	$ 0.00 *
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	$ N/A	$ 0	$ 0.00 *
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	$ N/A	$ 0	$ 0.00 *
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	$ N/A	$ 0	$ 0.00 *
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	$ N/A	$ 0	$ 0.00 *
37	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	$ N/A	$ 0	$ 0.00 *
38	Cost of Administration (Subacute Care Sch.1, Ln. 34)	$ N/A	$ 0	$ 0.00 *
39	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	$ 0	$ 0	$ 0.00 *
40	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
41	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
42	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	$ 0	$ 0	

STATE OF CALIFORNIA

SCHEDULE 1

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
EL ENCANTO HEALTHCARE AND HABILITATION CENTER

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 2011

Provider NPI:
1205839081

OSHPD Facility No.:
206190266

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

* (From Subacute Care Schedule 1)

ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR

Provider Name:
EL ENCANTO HEALTHCARE AND HABILITATION CENTER

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 2011

Provider NPI:
1205839081

OSHPD Facility No.:
206190266

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	$ 134,024	$ 134,024			
160	Activities	130,918		$ 130,918		
165	Administration					
166	Medical Records					
170	Inservice Education - Nursing					
	ANCILLARY SERVICES					
075	Patient Supplies	20,802	0	0	20,802	***
077	Specialized Support Surfaces	N/A	0	0	0	***
080	Physical Therapy	477,642	0	0	477,642	***
081	Respiratory Therapy	0	0	0	0	***
082	Occupational Therapy	303,948	0	0	303,948	***
083	Speech Pathology	61,829	0	0	61,829	***
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	4,018,686	96,927	94,681	4,210,295	*
110	Intermediate Care	0	0	0	0	*
115	Mentally Disordered Care	0	0	0	0	*
120	Developmentally Disabled Care	1,583,863	37,097	36,237	1,657,196	*
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	$ 6,731,712	$ 134,024	$ 130,918	$ 6,731,712	

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

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name: EL ENCANTO HEALTHCARE AND HABILITATION CENTER
Provider NPI: 1205839081
OSHPD Facility Number: 206190266
Fiscal Period: JULY 1, 2010 THROUGH JUNE 30, 2011

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	$ 151,790	$ 151,790											
010	Housekeeping	456,435	2,580	$ 459,015										
060	Laundry and Linen	258,317	7,557	23,248	$ 289,122									
065	Dietary	754,909	13,514	41,572	0	$ 809,994								
155	Social Services	N/A	816	2,511	0	0	$ 3,327							
160	Activities	N/A	7,457	22,940	0	0	0	$ 30,397						
165	Administration	N/A	5,275	16,227	0	0	0	0		$ 21,502	$ 21,502			
166	Medical Records	161,144	2,205	6,783	0	0	0	0		170,132		$ 170,132		
170	Inservice Education - Nursing	147,022	1,956	6,017	0	0	0	0	$ 154,995					
	ANCILLARY SERVICES													
075	Patient Supplies		1,148	3,533	0	0	0	0	0	4,681	325	2,568	$ 7,574	***
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0	***
080	Physical Therapy		2,649	8,149	0	0	0	0	0	10,798	1,010	7,995	19,802	***
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0	***
082	Occupational Therapy		2,131	6,554	0	0	0	0	0	8,685	652	5,160	14,497	***
083	Speech Pathology		304	934	0	0	0	0	0	1,237	130	1,026	2,393	***
085	Pharmacy		765	2,352	0	0	0	0	0	3,117	724	5,732	9,573	***
090	Laboratory		0	0	0	0	0	0	0	0	27	216	243	***
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	198	1,570	1,768	***
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		72,364	222,614	203,433	632,408	2,406	21,983	112,094	1,267,302	13,410	106,103	1,386,814	*
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		30,675	94,367	85,689	177,587	921	8,413	42,901	440,553	4,996	39,533	485,082	*
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		395	1,216	0	0	0	0	0	1,611	29	230	1,870	
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0	
	TOTAL	$ 1,929,617	$ 151,790	$ 459,015	$ 289,122	$ 809,994	$ 3,327	$ 30,397	$ 154,995	$ 1,737,983	$ 21,502	$ 170,132	$ 1,929,617	

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

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name: EL ENCANTO HEALTHCARE AND HABILITATION CENTER
Provider NPI: 1205839081
OSHPD Facility Number: 206190266
Fiscal Period: JULY 1, 2010 THROUGH JUNE 30, 2011

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	$ 730,238	$ 730,238											
010	Housekeeping	42,140	12,413	$ 54,553										
060	Laundry and Linen	42,705	36,356	2,763	$ 81,824									
065	Dietary	513,566	65,011	4,941	0	$ 583,518								
155	Social Services	1,431	3,926	298	0	0	$ 5,656							
160	Activities	15,394	35,874	2,726	0	0	0	$ 53,994						
165	Administration	N/A	25,376	1,929	0	0	0	0		$ 27,305	$ 27,305			
166	Medical Records	13,361	10,608	806	0	0	0	0		24,775		$ 24,775		
170	Inservice Education - Nursing	1,560	9,409	715	0	0	0	0	$ 11,684					
	ANCILLARY SERVICES													
075	Patient Supplies	129,451	5,524	420	0	0	0	0	0	135,395	412	374	$ 136,181	***
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0	***
080	Physical Therapy	744	12,743	968	0	0	0	0	0	14,456	1,283	1,164	16,903	***
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0	***
082	Occupational Therapy	0	10,250	779	0	0	0	0	0	11,029	828	751	12,608	***
083	Speech Pathology	0	1,460	111	0	0	0	0	0	1,571	165	149	1,885	***
085	Pharmacy	356,052	3,678	280	0	0	0	0	0	360,010	920	835	361,764	***
090	Laboratory	13,734	0	0	0	0	0	0	0	13,734	35	31	13,800	***
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0	***
100	Other Ancillary Services	99,948	0	0	0	0	0	0	0	99,948	252	229	100,429	***
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	119,706	348,133	26,457	57,573	455,585	4,090	39,049	8,450	1,059,044	17,029	15,451	1,091,523	*
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		147,574	11,215	24,251	127,933	1,565	14,945	3,234	330,718	6,345	5,757	342,819	*
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	10,100	1,901	144	0	0	0	0	0	12,146	37	34	12,216	
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0	
	TOTAL	$ 2,090,130	$ 730,238	$ 54,553	$ 81,824	$ 583,518	$ 5,656	$ 53,994	$ 11,684	$ 2,038,050	$ 27,305	$ 24,775	$ 2,090,130	

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

ALLOCATION OF CAPITAL COSTS

Provider Name:
EL ENCANTO HEALTHCARE AND HABILITATION CENTER

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 2011

Provider NPI:
1205839081

OSHPD Facility Number:
206190266

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)	$ 333,304	98%							
	Property Tax (line 40)	6,559	2%	$ 339,863						
005	Plant Operations and Maintenance			13,550	$ 13,550					
010	Housekeeping			5,547	230	$ 5,777				
060	Laundry and Linen			16,246	675	293	$ 17,213			
065	Dietary			29,051	1,206	523	0	$ 30,780		
155	Social Services			1,755	73	32	0	0	$ 1,859	
160	Activities			16,031	666	289	0	0	0	$ 16,985
165	Administration			11,340	471	204	0	0	0	0
166	Medical Records			4,740	197	85	0	0	0	0
170	Inservice Education - Nursing			4,205	175	76	0	0	0	0
	ANCILLARY SERVICES									
075	Patient Supplies			2,469	103	44	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			5,694	236	103	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			4,580	190	82	0	0	0	0
083	Speech Pathology			653	27	12	0	0	0	0
085	Pharmacy			1,644	68	30	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			155,566	6,460	2,802	12,112	24,032	1,344	12,284
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			65,945	2,738	1,188	5,102	6,748	515	4,701
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			850	35	15	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	$ 339,863	100%	$ 339,863	$ 13,550	$ 5,777	$ 17,213	$ 30,780	$ 1,859	$ 16,985

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

ALLOCATION OF CAPITAL COSTS

Provider Name:
EL ENCANTO HEALTHCARE AND HABILITATION CENTER

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 2011

Provider NPI:
1205839081

OSHPD Facility Number:
206190266

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 98% Of Total	Property Tax 2% Of Total	
	GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	$ 333,304	98%								
	Property Tax (line 40)	6,559	2%								
005	Plant Operations and Maintenance										
010	Housekeeping										
060	Laundry and Linen										
065	Dietary										
155	Social Services										
160	Activities										
165	Administration				$ 12,015	$ 12,015					
166	Medical Records				5,022		$ 5,022				
170	Inservice Education - Nursing			$ 4,455							
	ANCILLARY SERVICES										
075	Patient Supplies			0	2,616	181	76	$ 2,873	$ 2,817	$ 55	***
077	Specialized Support Surfaces			0	0	0	0	0	0	0	***
080	Physical Therapy			0	6,033	565	236	6,834	6,702	132	***
081	Respiratory Therapy			0	0	0	0	0	0	0	***
082	Occupational Therapy			0	4,853	364	152	5,370	5,266	104	***
083	Speech Pathology			0	691	72	30	794	779	15	***
085	Pharmacy			0	1,742	405	169	2,316	2,271	45	***
090	Laboratory			0	0	15	6	22	21	0	***
095	Home Health Services			0	0	0	0	0	0	0	***
100	Other Ancillary Services			0	0	111	46	157	154	3	***
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			3,222	217,821	7,493	3,132	228,446	224,038	4,409	*
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			1,233	88,170	2,792	1,167	92,129	90,351	1,778	*
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	900	16	7	923	905	18	
145	Other Nonreimbursable			0	0	0	0	0	0	0	
	TOTAL	$ 339,863	100%	$ 4,455	$ 322,826	$ 12,015	$ 5,022	$ 339,863	$ 333,304	$ 6,559	

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

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name: EL ENCANTO HEALTHCARE AND HABILITATION CENTER
Provider NPI: 1205839081
OSHPD Facility Number: 206190266
Fiscal Period: JULY 1, 2010 THROUGH JUNE 30, 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. 61% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 13% of Total	Quality Assur. Fees 24% of Total	Caregiver Training 0% of Total	
	GENERAL SERVICES														
045	Property Insurance	$ 41,776													
055	Interest - Other	4,325													
165	Administration (Salaries & Wages, Fringe Benefits,														
	Agency Staff and Other - Nonlabor)	1,428,868													
	Total Costs Allocable as Administration	1,474,969	61%												
167	CDPH Licensing Fees	42,975	2%												
168	Professional Liability Insurance	326,239	13%												
169	Quality Assurance Fees	580,137	24%												
174	Caregiver Training	0	0%												
	Total	2,424,320	100%						$ 2,424,320						
	ANCILLARY SERVICES														
075	Patient Supplies			$ 20,802	$ 4,681	$ 135,395	$ 2,616	$ 163,494	36,597	$ 22,266	$ 649	$ 4,925	$ 8,758	$ -	***
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0	***
080	Physical Therapy			477,642	10,798	14,456	6,033	508,929	113,919	69,309	2,019	15,330	27,261	0	***
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0	***
082	Occupational Therapy			303,948	8,685	11,029	4,853	328,514	73,535	44,739	1,304	9,896	17,597	0	***
083	Speech Pathology			61,829	1,237	1,571	691	65,329	14,623	8,897	259	1,968	3,499	0	***
085	Pharmacy			0	3,117	360,010	1,742	364,868	81,672	49,690	1,448	10,991	19,544	0	***
090	Laboratory			0	0	13,734	0	13,734	3,074	1,870	54	414	736	0	***
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0	***
100	Other Ancillary Services			0	0	99,948	0	99,948	22,372	13,611	397	3,011	5,354	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			4,210,295	1,267,302	1,059,044	217,821	6,754,461	1,511,922	919,861	26,801	203,458	361,801	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			1,657,196	440,553	330,718	88,170	2,516,637	563,325	342,730	9,986	75,806	134,803	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	1,611	12,146	900	14,657	3,281	1,996	58	441	785	0	
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0	
	SUBTOTAL	$ 2,424,320		$ 6,731,712	$ 1,737,983	$ 2,038,050	$ 322,826	$ 10,830,571	$ 2,424,320						
	Total Administrative Costs							$ 2,424,320		$ 1,474,969	$ 42,975	$ 326,239	$ 580,137	$ -	
	Unit Cost Multiplier							0.22384046							
	Accumulated Administration Costs (Sch 2 thru 5)				$ 191,634	$ 52,080	$ 17,037	$ 260,751							
	TOTAL FACILITY COSTS							$ 13,515,642							

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

STATISTICS FOR COST ALLOCATION

Provider Name: EL ENCANTO HEALTHCARE AND HABILITATION CENTER
Provider NPI: 1205839081
OSHPD Facility Number: 206190266
Fiscal Period: JULY 1, 2010 THROUGH JUNE 30, 2011

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)
		(Adj)	(Adj)	(Adj)	(Adj)	(Adj 5)	(Adj)	(Adj)	(Adj)		
	GENERAL SERVICES										
005	Plant Operations and Maintenance	2,201									
010	Housekeeping	901	901								
060	Laundry and Linen	2,639	2,639	2,639							
065	Dietary	4,719	4,719	4,719							
155	Social Services	285	285	285							
160	Activities	2,604	2,604	2,604							
165	Administration	1,842	1,842	1,842							
166	Medical Records	770	770	770							
170	Inservice Education - Nursing	683	683	683							
	ANCILLARY SERVICES										
075	Patient Supplies	401	401	401						163,494	163,494
077	Specialized Support Surfaces									0	0
080	Physical Therapy	925	925	925						508,929	508,929
081	Respiratory Therapy									0	0
082	Occupational Therapy	744	744	744						328,514	328,514
083	Speech Pathology	106	106	106						65,329	65,329
085	Pharmacy	267	267	267						364,868	364,868
090	Laboratory									13,734	13,734
095	Home Health Services									0	0
100	Other Ancillary Services									99,948	99,948
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	25,270	25,270	25,270	290,596	130,800	4,138,392	4,138,392	4,138,392	6,754,461	6,754,461
110	Intermediate Care						0	0	0	0	0
115	Mentally Disordered Care						0	0	0	0	0
120	Developmentally Disabled Care	10,712	10,712	10,712	122,404	36,730	1,583,863	1,583,863	1,583,863	2,516,637	2,516,637
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	138	138	138						14,657	14,657
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	55,207	53,006	52,105	413,000	167,530	5,722,255	5,722,255	5,722,255	10,830,571	10,830,571
	TOTAL DIRECT SALARIES COSTS - SCH. 2						$ 134,024	$ 130,918			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.023421536	0.022878743			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		$ 151,790	$ 459,015	$ 289,122	$ 809,994	$ 3,327	$ 30,397	$ 154,995	$ 21,502	$ 170,132
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		2.86363808	8.80942593	0.70005379	4.83492025	0.00058138	0.00531201	0.02708630	0.00198529	0.01570852
	TOTAL INDIRECT OTHER COSTS - SCH. 4		$ 730,238	$ 54,553	$ 81,824	$ 583,518	$ 5,656	$ 53,994	$ 11,684	$ 27,305	$ 24,775
	UNIT COST MULTIPLIER (INDIRECT OTHER)		13.77651587	1.04697516	0.19812153	3.48306604	0.00098837	0.00943586	0.00204193	0.00252109	0.00228752
	TOTAL CAPITAL COSTS - SCH. 5	$ 339,863	$ 13,550	$ 5,777	$ 17,213	$ 30,780	$ 1,859	$ 16,985	$ 4,455	$ 12,015	$ 5,022
	UNIT COST MULTIPLIER (CAPITAL COSTS)	6.15615773	0.25562584	0.11087260	0.04167867	0.18373076	0.00032486	0.00296824	0.00077854	0.00110934	0.00046373

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
EL ENCANTO HEALTHCARE AND HABILITATION CENTER

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 2011

Provider NPI:
1205839081

OSHPD Facility Number:
206190266

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	$ 111,808	$ 0	$ 111,808	(Sch 3)
005	.20-.39	Fringe Benefits	6200	39,146	836	39,982	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	729,859	379	730,238	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	$ 880,813	$ 1,215	$ 882,028	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	$ 339,643	$ 0	$ 339,643	(Sch 3)
010	.20-.39	Fringe Benefits	6300	114,252	2,540	116,792	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	40,988	1,152	42,140	(Sch 4)
010		Housekeeping - Total	6300	$ 494,883	$ 3,692	$ 498,575	
015		Depreciation: Buildings and Improvements	7110 - 7120	$ 128,357	$ 0	$ 128,357	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	62,518	0	62,518	(Sch 5)
025		Depreciation: Equipment	7140	104,407	0	104,407	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	1,239	0	1,239	(Sch 5)
035		Leases and Rentals	7200	36,783	0	36,783	(Sch 5)
040		Property Taxes	7300	6,559	0	6,559	(Sch 5)
045		Property Insurance	7400	41,776	0	41,776	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	$ 4,325	$ 0	$ 4,325	(Sch 6)
057		**Subtotal 005 - 055**		$ 1,761,660	$ 4,907	$ 1,766,567	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	$ 200,831	$ 0	$ 200,831	(Sch 3)
060	.20-.39	Fringe Benefits	6400	55,984	1,502	57,486	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	42,024	681	42,705	(Sch 4)
060		Laundry and Linen - Total	6400	$ 298,839	$ 2,183	$ 301,022	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	$ 571,716	$ 0	$ 571,716	(Sch 3)
065	.20-.39	Fringe Benefits	6500	178,917	4,276	183,193	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	511,627	1,939	513,566	(Sch 4)
065		Dietary - Total	6500	$ 1,262,260	$ 6,215	$ 1,268,475	
070		Provision for Bad Debts	7700	$	0	$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	$ 16,122	$ 0	$ 16,122	(Sch 2)
075	.20-.39	Fringe Benefits	8100	4,559	121	4,680	(Sch 2)
075	.79	Agency Staff	8100		0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	129,396	55	129,451	(Sch 4)
075		Patient Supplies - Total	8100	$ 150,077	$ 176	$ 150,253	
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:
EL ENCANTO HEALTHCARE AND HABILITATION CENTER

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 2011

Provider NPI:
1205839081

OSHPD Facility Number:
206190266

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	477,642	0	477,642	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	744	0	744	(Sch 4)
080		Physical Therapy - Total	8200	$ 478,386	$ 0	$ 478,386	
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	303,948	0	303,948	(Sch 2)
082	.40-.99	Other - Nonlabor	8250		0	0	(Sch 4)
082		Occupational Therapy - Total	8250	$ 303,948	$ 0	$ 303,948	
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	61,829	0	61,829	(Sch 2)
083	.40-.99	Other - Nonlabor	8280		0	0	(Sch 4)
083		Speech Pathology - Total	8280	$ 61,829	$ 0	$ 61,829	
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	356,052	0	356,052	(Sch 4)
085		Pharmacy - Total	8300	$ 356,052	$ 0	$ 356,052	
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	13,734	0	13,734	(Sch 4)
090		Laboratory - Total	8400	$ 13,734	$ 0	$ 13,734	
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	99,948	0	99,948	(Sch 4)
100		Other Ancillary Services - Total	8900	$ 99,948	$ 0	$ 99,948	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
EL ENCANTO HEALTHCARE AND HABILITATION CENTER

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 2011

Provider NPI:
1205839081

OSHPD Facility Number:
206190266

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
101		Subacute Care Ancillary Services					
101	.01-.19	Salaries and Wages	8100-8900	$	$ 0	$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
101	.79	Agency Staff	8100-8900		0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
101		Subacute Care Ancillary Services - Total	8100-8900	$ 0	$ 0	$ 0	
102		Subacute Care - Pediatric Ancillary Services					
102	.01-.19	Salaries and Wages	8100-8900	$	$ 0	$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
102	.79	Agency Staff	8100-8900		0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	$ 0	$ 0	$ 0	
104		Subtotal 075 - 102		$ 1,463,974	$ 176	$ 1,464,150	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	$ 3,080,075	$ 0	$ 3,080,075	(Sch 2)
105	.20-.39	Fringe Benefits	6110	915,573	23,038	938,611	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	109,260	10,446	119,706	(Sch 4)
105		Skilled Nursing Care - Total	6110	$ 4,104,908	$ 33,484	$ 4,138,392	
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	$ 1,133,551	$ 0	$ 1,133,551	
120	.20-.39	Fringe Benefits	6140	294,183	8,479	302,662	
120	.49	Agency Staff	6140		0	0	
120	.40-.99	Other - Nonlabor	6140	143,806	3,844	147,650	
120		Developmentally Disabled Care - Total	6140	$ 1,571,540	$ 12,323	$ 1,583,863	(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:
EL ENCANTO HEALTHCARE AND HABILITATION CENTER

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 2011

Provider NPI:
1205839081

OSHPD Facility Number:
206190266

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
EL ENCANTO HEALTHCARE AND HABILITATION CENTER

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 2011

Provider NPI:
1205839081

OSHPD Facility Number:
206190266

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)
		Other Nonreimbursable					
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	10,100	0	10,100	(Sch 4)
140		Beauty and Barber - Total	8900	$ 10,100	$ 0	$ 10,100	
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		**Subtotal 105 - 145**		$ 5,686,548	$ 45,807	$ 5,732,355	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	$ 104,593	$ 0	$ 104,593	(Sch 2)
155	.20-.39	Fringe Benefits	6600	28,649	782	29,431	(Sch 2)
155	.49	Agency Staff	6600		0	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600	1,076	355	1,431	(Sch 4)
155		Social Services - Total	6600	$ 134,318	$ 1,137	$ 135,455	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
EL ENCANTO HEALTHCARE AND HABILITATION CENTER

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 2011

Provider NPI:
1205839081

OSHPD Facility Number:
206190266

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	$ 99,340	$ 0	$ 99,340	(Sch 2)
160	.20-.39	Fringe Benefits	6700	30,835	743	31,578	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	15,057	337	15,394	(Sch 4)
160		Activities - Total	6700	$ 145,232	$ 1,080	$ 146,312	
165		Administration					
165	.01-.19	Salaries and Wages	6900	$ 459,721	$ 0	$ 459,721	(Sch 6)
165	.20-.39	Fringe Benefits	6900	159,747	3,439	163,186	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	841,226	(35,265)	805,961	(Sch 6)
165		Administration - Total	6900	$ 1,460,694	$ (31,826)	$ 1,428,868	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	$ 122,739	$ 0	$ 122,739	(Sch 3)
166	.20-.39	Fringe Benefits	6900	37,487	918	38,405	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	12,945	416	13,361	(Sch 4)
166		Medical Records - Total	6900	$ 173,171	$ 1,334	$ 174,505	
167		CDPH Licensing Fees	6900	$ 42,975	$ 0	$ 42,975	(Sch 6)
168		Professional Liability Insurance	6900	$ 326,239	$ 0	$ 326,239	(Sch 6)
169		Quality Assurance Fees	6900	$ 580,137	$ 0	$ 580,137	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	$ 103,587	$ 0	$ 103,587	(Sch 3)
170	.20-.39	Fringe Benefits	6800	42,660	775	43,435	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	1,209	351	1,560	(Sch 4)
170		Inservice Education - Nursing - Total	6800	$ 147,456	$ 1,126	$ 148,582	
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	
		Subtotal 155 - 174		$ 3,010,222	$ (27,149)	$ 2,983,073	
200		**Total**		**$ 13,483,503**	**$ 32,139**	**$ 13,515,642**	

210	0.24	Total Facility Group Health Insurance *	6900			$ 378,847

* For informational purposes only, this amount is included in various cost centers above.

Provider Name: EL ENCANTO HEALTHCARE AND HABILITATION CENTER

Provider NPI: 1205839081

OSHPD Facility Number: 206190266

Fiscal Period: JULY 1, 2010 THROUGH JUNE 30, 2011

Line No.	Sub No.		TOTAL ADJ (Page 1)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
005	1	Plant Operations and Maintenance - Salaries and Wages	0								
005	2	Plant Operations and Maintenance - Fringe Benefits	836		836						
005	3	Plant Operations and Maintenance - Agency Staff	0								
005	4	Plant Operations and Maintenance - Other - Nonlabor	379	379							
010	1	Housekeeping - Salaries and Wages	0								
010	2	Housekeeping - Fringe Benefits	2,540		2,540						
010	3	Housekeeping - Agency Staff	0								
010	4	Housekeeping - Other - Nonlabor	1,152	1,152							
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	1,502		1,502						
060	3	Laundry and Linen - Agency Staff	0								
060	4	Laundry and Linen - Other - Nonlabor	681	681							
065	1	Dietary - Salaries and Wages	0								
065	2	Dietary - Fringe Benefits	4,276		4,276						
065	3	Dietary - Agency Staff	0								
065	4	Dietary - Other - Nonlabor	1,939	1,939							
070	4	Provision for Bad Debts	0								
075	1	Patient Supplies - Salaries and Wages	0								
075	2	Patient Supplies - Fringe Benefits	121		121						
075	3	Patient Supplies - Agency Staff	0								
075	4	Patient Supplies - Other - Nonlabor	55	55							
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: EL ENCANTO HEALTHCARE AND HABILITATION CENTER

Provider NPI: 1205839081

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Fiscal Period: JULY 1, 2010 THROUGH JUNE 30, 2011

Line No.	Sub No.		TOTAL ADJ (Page 1)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
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	0								
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	23,038		23,038						
105	3	Skilled Nursing Care - Agency Staff	0								
105	4	Skilled Nursing Care - Other - Nonlabor	10,446	10,446							
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	8,479		8,479						
120	3	Developmentally Disabled Care - Agency Staff	0								
120	4	Developmentally Disabled Care - Other - Nonlabor	3,844	3,844							
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								

Provider Name: EL ENCANTO HEALTHCARE AND HABILITATION CENTER

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Fiscal Period: JULY 1, 2010 THROUGH JUNE 30, 2011

Line No.	Sub No.		TOTAL ADJ (Page 1)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
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	782		782						
155	3	Social Services - Agency Staff	0								
155	4	Social Services - Other - Nonlabor	355	355							
160	1	Activities - Salaries and Wages	0								
160	2	Activities - Fringe Benefits	743		743						
160	3	Activities - Agency Staff	0								
160	4	Activities - Other - Nonlabor	337	337							
165	1	Administration - Salaries and Wages	0								
165	2	Administration - Fringe Benefits	3,439		3,439						
165	3	Administration - Agency Staff	0								
165	4	Administration - Other - Nonlabor	(35,265)	(19,955)		(10,000)	(5,310)				
166	1	Medical Records - Salaries and Wages	0								
166	2	Medical Records - Fringe Benefits	918		918						
166	3	Medical Records - Agency Staff	0								
166	4	Medical Records - Other - Nonlabor	416	416							
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	0								
170	2	Inservice Education - Nursing - Fringe Benefits	775		775						
170	3	Inservice Education - Nursing - Agency Staff	0								
170	4	Inservice Education - Nursing - Other - Nonlabor	351	351							
174	1	Caregiver Training - Salaries and Wages	0								
174	2	Caregiver Training - Fringe Benefits	0								

Provider Name: EL ENCANTO HEALTHCARE AND HABILITATION CENTER

Provider NPI: 1205839081

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Fiscal Period: JULY 1, 2010 THROUGH JUNE 30, 2011

Line No.	Sub No.		TOTAL ADJ (Page 1)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
174	3	Caregiver Training - Agency Staff	0								
174	4	Caregiver Training - Other - Nonlabor	0								
200		Total	$32,139 (To Sch 8)	0	47,449	(10,000)	(5,310)	0	0	0	0

Provider Name	Fiscal Period	Provider NPI	Adjustments
EL ENCANTO HEALTHCARE AND HABILITATION CENTER	JULY 1, 2010 THROUGH JUNE 30, 2011	1205839081	6

Report References										
	Cost Report			Audit Report						
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
							RECLASSIFICATIONS OF REPORTED COSTS			
1	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlab	$729,859	$379	$730,238
	10.5	010	4	8A-1	010	4	Housekeeping - Other - Nonlabo	40,988	1,152	42,140
	10.5	060	4	8A-1	060	4	Laundry and Linen - Other - Nonlabo	42,024	681	42,705
	10.5	065	4	8A-1	065	4	Dietary - Other - Nonlabo	511,627	1,939	513,566
	10.5	075	4	8A-1	075	4	Patient Supplies - Other - Nonlabo	129,396	55	129,451
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabo	109,260	10,446	119,706
	10.5	120	4	8A-1	120	4	Developmentally Disabled Care - Other - Nonlab	143,806	3,844	147,650
	10.5	155	4	8A-1	155	4	Social Services - Other - Nonlabo	1,076	355	1,431
	10.5	160	4	8A-1	160	4	Activities - Other - Nonlabo	15,057	337	15,394
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabo	841,226	(19,955)	821,271 *
	10.5	166	4	8A-1	166	4	Medical Records - Other - Nonlabo	12,945	416	13,361
	10.5	170	4	8A-1	170	4	Inservice Education - Nursing - Other - Nonlabo	1,209	351	1,560

To reclassify employee meals and water expense to the proper co
center for proper cost determinatior
42 CFR 413.20 and 413.24
CMS Pub. 15-1, Sections 2300 and 230

*Balance carried forward from prior/to subsequent adjustmen

Provider Name	Fiscal Period	Provider NPI	Adjustments
EL ENCANTO HEALTHCARE AND HABILITATION CENTER	JULY 1, 2010 THROUGH JUNE 30, 2011	1205839081	6

Report References										
	Cost Report			Audit Report						
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments		As Reported	Increase (Decrease)	As Adjusted
							ADJUSTMENTS TO REPORTED COSTS				
2	10.5	005	2	8A-1	005	2	Plant Operations and Maintenance - Fringe Benefits		$39,146	$836	$39,982
	10.5	010	2	8A-1	010	2	Housekeeping - Fringe Benefits		114,252	2,540	116,792
	10.5	060	2	8A-1	060	2	Laundry and Linen - Fringe Benefits		55,984	1,502	57,486
	10.5	065	2	8A-1	065	2	Dietary - Fringe Benefits		178,917	4,276	183,193
	10.5	075	2	8A-1	075	2	Patient Supplies - Fringe Benefits		4,559	121	4,680
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits		915,573	23,038	938,611
	10.5	120	2	8A-1	120	2	Developmentally Disabled Care - Fringe Benefits		294,183	8,479	302,662
	10.5	155	2	8A-1	155	2	Social Services - Fringe Benefits		28,649	782	29,431
	10.5	160	2	8A-1	160	2	Activities - Fringe Benefits		30,835	743	31,578
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits		159,747	3,439	163,186
	10.5	166	2	8A-1	166	2	Medical Records - Fringe Benefits		37,487	918	38,405
	10.5	170	2	8A-1	170	2	Inservice Education - Nursing - Fringe Benefits		42,660	775	43,435
							To adjust worker compensation expense to agree with final audit invoices. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304				
3	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	$821,271	($10,000)	$811,271 *
							To eliminate retirement funds for the other administrator to agree with the provider's records. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304				
4	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	$811,271	($5,310)	$805,961
							To eliminate drug and doctor charges not included in the Medi-Cal rate and to be billed separately. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304				

*Balance carried forward from prior/to subsequent adjustments

Provider Name	Fiscal Period	Provider NPI	Adjustments
EL ENCANTO HEALTHCARE AND HABILITATION CENTER	JULY 1, 2010 THROUGH JUNE 30, 2011	1205839081	6

Report References										
	Cost Report			Audit Report						
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
							ADJUSTMENT TO REPORTED STATISTICS			
5	10.7	120	5	7	120		Developmentally Disabled Care (Number of Meals) To adjust dietary statistic for proper cost determination. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306	55,095	(18,365)	36,730

Provider Name	Fiscal Period	Provider NPI	Adjustments
EL ENCANTO HEALTHCARE AND HABILITATION CENTER	JULY 1, 2010 THROUGH JUNE 30, 2011	1205839081	6

Report References										
	Cost Report			Audit Report						
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
							ADJUSTMENT TO OTHER MATTERS			
6	Not Reported			1	14		Overpayments 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	$14,670	$14,670